



TO: Mayor and City Councilmembers
FROM: Tho Kraus, Deputy City Manager
THROUGH: John J. Caulfield, City Manager
DATE: November 20, 2023
SUBJECT: 2023/2024 Mid-Biennium Budget Adjustment – Public Hearing

BACKGROUND

The proposed budget adjustment makes the following types of modification to the current biennium:

- Revise the estimated beginning fund balance to reflect the final 2022 ending fund balance;
- Adjustments to incorporate items previously approved by the City Council;
- Appropriate projects funded by grants and contributions;
- Continuation of capital projects; and
- New allocations as necessary.

NEXT STEPS

- Adoption – December 4, 2023 Regular City Council Meeting

ITEMS FOR FUTURE CONSIDERATION

Collective Bargaining Agreements. The budget adjustment does not include potential financial impacts to 2024 for the AFSCME contract.

<u>Group</u>	<u>Contract Period</u>	<u>Status</u>
AFSCME	1/1/2022 – 12/31/2023	Expires 12/31/2023
Teamsters	1/1/2022 – 12/31/2025	Current
LPIG	1/1/2023 – 12/31/2027	Current
LPMG	1/1/2023 – 12/31/2025	Current

LPIG: Per the current LPIG collective bargaining agreements, effective January 1, 2024, the 2023 wage scale will increase by the Seattle-Tacoma-Bellevue CPU-U, June-June with a minimum of 2% and a maximum of 6%. The Seattle-Tacoma-Bellevue CPI-U, June-June is 4.6%.

LPMG: Per the current LPMG collective bargaining agreements, effective January 1, 2024, the 2023 wage scale will increase by the Seattle-Tacoma-Bellevue CPU-U, June-June with a minimum of 2% and a maximum of 6%. The Seattle-Tacoma-Bellevue CPI-U, June-June is 4.6%.

PROPOSED BUDGET ADJUSTMENT SUMMARY

Year 2023:

- Decreases beginning fund balance by \$1.49M, resulting in a revised estimate of \$63.13M;
- Increases revenues by \$8.86M, resulting in a revised estimate of \$129.94M;
- Increases expenditures by \$9.06, resulting in a revised estimate of \$164.15M; and
- Decreases ending fund balance by \$1.69M, resulting in a revised estimate of \$28.92M.

Year 2024:

- Decrease beginning fund balance by \$1.69M, resulting in a revised estimate of \$28.92M;
- Increases revenues by \$1.75M, resulting in a revised estimate of \$88.21M;
- Increases expenditures by \$2.93M, resulting in a revised estimate of \$93.32M; and
- Decreases ending fund balance by \$2.86M, resulting in a revised estimate of \$23.81M.

The table below provides a breakdown of the proposed budget adjustment (\$ in millions):

Fund Group	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget
Total Year 2023	\$ 63.80	\$ (1.49)	\$ 63.13	\$ 110.65	\$ 8.86	\$ 129.94	\$ 143.84	\$ 9.06	\$ 164.15	\$ 30.61	\$ (1.69)	\$ 28.92
General	\$ 19.39	\$ 0.08	\$ 19.47	\$ 45.29	\$ 2.45	\$ 47.74	\$ 53.29	\$ 2.46	\$ 55.75	\$ 11.39	\$ 0.07	\$ 11.46
Special Revenue	\$ 4.98	\$ 0.05	\$ 5.86	\$ 8.56	\$ 3.32	\$ 22.30	\$ 10.40	\$ 3.24	\$ 24.89	\$ 3.14	\$ 0.13	\$ 3.27
Debt Service	\$ 1.37	\$ -	\$ 1.37	\$ 3.61	\$ (0.84)	\$ 2.77	\$ 3.39	\$ (0.84)	\$ 2.56	\$ 1.58	\$ -	\$ 1.58
Capital Projects	\$ 20.95	\$ 0.15	\$ 21.10	\$ 37.68	\$ 2.86	\$ 40.54	\$ 58.10	\$ 2.75	\$ 60.85	\$ 0.53	\$ 0.26	\$ 0.79
Enterprise	\$ 11.01	\$ (1.78)	\$ 9.23	\$ 4.73	\$ 0.42	\$ 5.15	\$ 7.44	\$ 0.76	\$ 8.20	\$ 8.30	\$ (2.12)	\$ 6.18
Internal Service	\$ 6.11	\$ -	\$ 6.11	\$ 10.78	\$ 0.65	\$ 11.43	\$ 11.21	\$ 0.69	\$ 11.90	\$ 5.68	\$ (0.04)	\$ 5.64
Total Year 2024	\$ 30.61	\$ (1.69)	\$ 28.92	\$ 86.46	\$ 1.75	\$ 88.21	\$ 90.39	\$ 2.93	\$ 93.32	\$ 26.68	\$ (2.86)	\$ 23.81
General	\$ 11.39	\$ 0.07	\$ 11.46	\$ 45.50	\$ 0.83	\$ 46.33	\$ 49.35	\$ 0.80	\$ 50.15	\$ 7.54	\$ 0.10	\$ 7.64
Special Revenue	\$ 3.14	\$ 0.13	\$ 3.27	\$ 6.61	\$ 0.14	\$ 6.75	\$ 6.52	\$ 0.31	\$ 6.83	\$ 3.23	\$ (0.04)	\$ 3.19
Debt Service	\$ 1.58	\$ -	\$ 1.58	\$ 3.61	\$ -	\$ 3.61	\$ 3.68	\$ -	\$ 3.68	\$ 1.51	\$ -	\$ 1.51
Capital Projects	\$ 0.53	\$ 0.26	\$ 0.79	\$ 16.58	\$ 0.08	\$ 16.66	\$ 17.00	\$ 0.08	\$ 17.08	\$ 0.11	\$ 0.26	\$ 0.37
Enterprise	\$ 8.30	\$ (2.12)	\$ 6.18	\$ 4.85	\$ -	\$ 4.85	\$ 4.83	\$ 0.17	\$ 5.00	\$ 8.32	\$ (2.29)	\$ 6.03
Internal Service	\$ 5.68	\$ (0.04)	\$ 5.64	\$ 9.31	\$ 0.70	\$ 10.01	\$ 9.02	\$ 1.56	\$ 10.57	\$ 5.97	\$ (0.89)	\$ 5.07

GENERAL FUND ENDING FUND BALANCE

In support of the City's financial integrity, the City Council originally adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues as follows:

- 2% General Fund Contingency Reserves: The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared.
- 5% General Fund Ending Fund Balance Reserves: The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength.
- 5% Strategic Reserves: The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events.

Additionally, on November 15, 2021 the City Council via Ordinance 764 established an Economic Development Opportunity Fund within the General Fund ending fund balance for the purpose of accumulating excess funds from the General Fund and other funds that are eligible to provide funding for economic development opportunity related expenditures. The set aside amount as approved in the 2021/2022 mid-biennium budget adjustment is \$1,000,000 in each year of 2021 and 2022 for a total of \$2,000,000. The City shall appropriate and use the funds as approved by the City Council.

The proposed budget adjustment maintains General Fund ending fund balance reserves, Economic Development Opportunity Fund, and a balanced budget as follows:

General Fund Ending Fund Balance	Proposed Revised Budget	
	2023	2024
2% Contingency Reserves	\$ 935,444	\$ 940,526
5% Ending Fund Balance Reserves	2,338,609	2,351,315
5% Strategic Reserves	2,338,609	2,351,315
Total 12% Ending Fund Balance Reseres	5,612,662	5,643,156
+ Economic Development Opportunity Fund	2,000,000	2,000,000
+ Unreserves/Designated for 2023/2024 Budget	3,849,509	32
Total Ending Fund Balance	\$ 11,462,171	\$ 7,643,188

General Fund Financial Summary	Proposed Revised Budget	
	2023	2024
Operating Revenue	\$ 45,790,769	\$ 46,046,370
operating Expenditures	44,531,552	45,447,752
Operating Income / (Loss)	1,259,217	598,618
As a % of Operating Expenditures	2.83%	1.32%
Other Financing Sources	1,948,613	282,550
Other Financing Uses	11,217,624	4,700,152
Beginning Fund Balance	\$ 19,471,966	\$ 11,462,172
Ending Fund Balance	\$ 11,462,172	\$ 7,643,188

PROPOSED BUDGET ADJUSTMENT DETAILS

The narrative below provides detailed information on the proposed budget adjustments. A summarized list is included as an attachment to this memo.

Fund 001 General

Revenue Changes:

- **Sales Tax.** Increase sales tax revenue estimate by \$368,000 in 2023 and \$377,000 in 2024, resulting in revised estimates of \$13,518,000 and \$13,973,000, respectively.
- **Interest Earnings.** Increase interest earnings revenue estimates by \$515,000 in 2023 and \$300,000 in 2024, resulting in revised estimates of \$577,400 and \$357,500, respectively.
- **Gambling Tax.** Reduce gambling tax revenue estimates by \$150,000 in 2023, resulting in revised estimates of \$3,760,000 in 2023 and \$3,910,200 in 2024 (unchanged).
- **Camera Enforcement.** Increase camera enforcement revenue estimates by \$150,000 in 2023 and 2024, resulting in revised annual estimates of \$950,000.

AD – Washington State Office of Public Defense (OPD) Grant, New/1-Time Revenue Neutral

Add \$68,000 in 2023 (\$34,000 for 2023 and \$34,000 for 2024). The funds are to be used only for the following purposes: reimbursement of training costs for public defense service providers; professional evaluation of attorney performance by a public defense expert; investigator and/or expert services; and social worker services to assist public defense attorneys. Funds may not be used for supplanting. Unspent balances from 2023 grant along with the full 2024 grant will be carried over into 2025.

AD – Audit Costs, New/Ongoing

Add \$6,000 in 2024 for a total annual budget of \$98,000. The legislature approved cost of living salary increases, as well as retention and vaccine payments, for all state employees. Employee salaries and benefits for the Washington State Auditor's Office comprise close to 90% of their operational cost. The 2024 rate for local government audits at \$139. The hourly rate for auditors in travel status is 75% of the hourly rate or \$104.

AD – GASB Accounting Software, New/1-Time & Ongoing

Add \$7,500 in 2023 for 1-time implementation of new accounting software and \$18,400 in 2024 for ongoing maintenance. The software will assist with implementing, tracking and reporting debt, lease and subscription-information technology arrangements for government end users under the recently issued statements by the Governmental Accounting Standards Board (GASB). The accounting change, particularly as it relates to GASB 96 subscription-information technology arrangements is considered one of the most complex changes since GASB 34. GASB is the independent, private-sector organization that establishes accounting and financial reporting standards for the U.S. state and local governments that following Generally Accepted Accounting Principles (GAAP). These standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPA (AICPA). The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

AD – New Financial Enterprise Resource Planning (ERP) System, New/1-Time & Ongoing

Add \$450,000 in 1-time funds for systems conversion and project support and \$80,000 in ongoing maintenance costs in 2024. Support for the current system ends in early 2027. Systems implementation is expected to take approximately two years with completion no later than 12/31/2026. With technology moving to software as a service subscription, the annual maintenance and operations cost is expected to increase to \$151,000.

AD – Puget Sound Regional Council Dues (PSRC), New/Ongoing

Add \$2,000 in 2023 and \$2,000 in 2024 for total annual budgets of \$20,360. PSRC membership dues for cities and towns are calculated based on population and assessed property values in member jurisdictions. All other members' dues are based on a fee that was established upon joining. Key projects in 2024 will continue the development of the Regional Safety Plan, Regional Climate Action Plan and Equity Pilot Program for PSRC transportation funding. PSRC will continue to build the comprehensive library of housing data and resources to help local jurisdictions improve housing availability and affordability, in addition to the planning resources they have put out to help with local comprehensive plan amendment.

AD (City-Wide) – Suspend 2024 Fleet & Equipment Reserves Collection, New/Ongoing

Suspend fleet and equipment replacement reserves collection in 2024 totaling \$852,807 in (\$833,348 General Fund impact and \$19,459 SWM Fund). This suspension may be lifted, pending year-end 2023 results and evaluation as part of the 2024 carryforward budget adjustment.

AD (City-Wide) – Washington Cities Insurance Authority (WCIA) Assessment Increase, New/Ongoing

Add \$775,272 in 2024 for the preliminary risk assessment, resulting in a revised estimate of \$2,795,948. The current risk environment is one of the most challenging since WCIA's inception. Uncertainty about future risks and significant unrealized investment losses have resulted in a negative net position at year-end 2022. WCIA must secure funding today to be there for their members tomorrow. Considering the current financial needs and to stabilize and prevent any further reduction in WCIA's undersigned reserves, the Executive Committee unanimously approved an overall rate increase of 25% for 2024; individual member rates will then vary plus or minus 15% based on their loss claims.

The civil litigation environment is bad and getting worse, resulting in increasing loss costs across the insurance industry. Legislative and judicial outcomes are driving an increased frequency of very large jury awards and settlements. Recently the WA State Supreme Court decided that a verdict against the state of \$98.5 million was appropriate for the wrongful death of two children. Spokane Jury Awarded over \$19 million to a deputy for a Defamation claim against the elected Sheriff; A Thurston County Jury awarded \$5.5 million against a transit agency for a minor vehicle accident involving two cars. All of these verdicts are funded utilizing taxpayer dollars. Additionally, the erosion of defenses and immunities once afforded to public entities have meant claims once dismissed are now costing millions of dollars. A court decision that further eroded the recreational immunity statute resulted in a county paying \$10 million on a claim that a few short years ago would have been dismissed outright.

Additionally, economic inflation is introducing more volatility and uncertainty into claim values. The pandemic created a backlog of legal cases and when they were finally able to be resolved, the claim costs were much worse than if they had been settled just a few years earlier. A recent study by Lexus/Nexus found that nationwide automobile claim severity has increased 35% since 2019. The environment is also affecting WCIA's reinsurers who have been significantly raising their rates for the past several years.

CC – Independent Salary Commission Decision, New/Ongoing

Add \$11,605 in 2023 and \$11,605 in 2024 to implement the Independent Salary Commission (ISC) decision. The Lakewood City Council established by Ordinance #605 the ISC to provide an independent authority to set compensation for elected officials and separate officials from the compensation the decision. The ordinance requires the ISC to convene and determine salaries paid to the Mayor and City Council within 45 days of confirmation by the City Council (with extensions available, if necessary). The 2023 ISC members were confirmed on July 17th, August 31st as the initial 45-day timeframe. The July 25, 2023 meeting of the ISC was subject to the Open Public Meetings Act and provided an opportunity for citizens of the City to comment on the salaries of the Mayor and City Council. After thorough, thoughtful discussion and appropriate deliberation, the ISC approved the following salaries effective July 16, 2023:

- Councilmember \$1,625/month (currently \$1,400/month)
- Deputy Mayor \$1,740/month (currently \$1,500/month)
- Mayor \$1,855/month (currently \$1,600/month)

CD – Western State Hospital Contracted Plan Review, New/1-Time Revenue Neutral

Add \$200,000 in 2023 for plan review contract for Western State Hospital. The Washington State Legislature provided \$884M to upgrade the hospital campus and thus address behavioral health needs across the state. The City will be required to provide plan review services; however, for a project of this magnitude, outside plan review services are proposed. The City is waiting on DSHS to provide information from which to prepare and RFP. The request for additional information has not been forthcoming. At this time, it is difficult to determine a good estimate due to lack of information. The current request is \$200,000. Unspent funds will be carried over into 2024. Since this is a 10-year project, additional contracted services may be needed beyond 2024. Cost of contracted services are reimbursed through the collection of plan review fees at the time a building permit application is submitted to the City.

CD – General Contracted Plan Review, New/1-Time Revenue Neutral

Add \$50,000 in 2023 and \$50,000 in 2024 for plan review contract for projects other than Western State Hospital. This contract will provide for commercial plan review on an as needed basis as determined by the Building Official. The amount will vary from project-to-project and year-to-year. The use of a consultant contract is based on staff availability and the complexity of the building plans. Cost of contracted services are reimbursed through the collection of plan review fees at the time a building permit application is submitted to the City.

CD – Downtown Subarea Plan Contracted Plan Review, New/1-Time

Add \$11,500 in 2023 for contracted services to review the Lakewood Downtown Subarea Plan. The City adopted the Lakewood Downtown Subarea Plan in 2018 and the Lakewood Station District Subarea Plan in 2021, with provisions to monitor and review the plans every two years. The Downtown Subarea Plan review coincides with The City's preparation of a Comprehensive Plan periodic review in 2024, whereas until amended the Station District Subarea Plan review is due in 2023. An amendment to review the Station Subarea Plan is anticipated to coincide with the Downtown Subarea District Review in 2024 and thereafter both would be reviewed every 5 years with either the Comprehensive Plan progress report or periodic update in 10 years. As part of the review, the consultant (BERK Consulting, contract approved August 1, 2023) will review the implementation status of policies, strategies, and infrastructure investments, as well as development activity in the subareas. Based on the initial review provide, the City may request further assistance to complete the subarea plan updates, should updates be appropriate. Potential funding source is Washington State Department of Commerce 2023 grant, however; the current proposed budget adjustments reflects costs to the General Fund and will not be spent if the grant materializes.

CD – Tax Increment Financing Strategy, New/1-Time

Add \$50,000 in 2024 for consultant services to conduct a Tax Increment Financing (TIF) analysis and to provide an implementation plan within the Downtown Subarea. The Downtown Planned Action Ordinance, adopted October 2018, requires upwards of \$30 million in infrastructure improvements plus a Downtown park. The area is a Regional Center, as designated by Puget Sound Regional Council, calling for a significant increase in commercial and residential development. The following thresholds of new land uses are contemplated by the Downtown Planned Action: By 2035, to support 2,257 net residential units, and to support 7,369 net jobs. At the time of subarea adoption there were 419 dwelling units, and approximately 5,000 jobs. The TIF for Jobs bill was signed by Governor Jay Inslee in May of 2021. TIF is a powerful public-private partnership tool that allows local governments to encourage private development in targeted areas by financing public infrastructure and improvements with additional property taxes from increased property values resulting from that public investment and the ensuing, related private investment. A local government may create increment areas and bond against future increases in taxes anticipated due to new development. An established TIF increment area will help the City of Lakewood to fund infrastructure within the Downtown. TIF increment areas require highly technical analysis, carefully planned implementation, and collaboration with private development in order to be successful. Timing is critical in creating increment areas where we know development will occur. Note, the City Council previously approved \$58,500 for 2023 as part of the previous carry forward budget adjustment.

CD – Department of Commerce Grant for Climate Change, New/1-Time Revenue Neutral

Add \$50,000 in 2023 for Department of Commerce Early Implementation Climate Planning Grant. The purpose is for identification and launch of implementation measures that reduce per capita GHG emissions, reduce per capita VMT, or increase resilience in the City of Lakewood that are informed by public engagement.

CD – Department of Commerce Grant for Periodic Review, New/1-Time Revenue Neutral

Add \$87,500 in 2023 for Department of Commerce Grant for GMA periodic update. Grant funds are for assisting the City with planning work for the completion of the Growth Management Act (GMA) requirement to review and revise the comprehensive plan and develop regulations under RCW 36.70A.130(5).

CD – Department of Commerce Grant for Middle Housing, New/1-Time Revenue Neutral

Add \$150,000 in 2023 for Department of Commerce Grant as it relates to the 2024 periodic update to the comprehensive plan related to housing. \$100,000 is provided to the City and \$10,000 is for the City to subcontract with community-based organizations from the Middle Housing Grant Program. The 2022 Legislature created this grant program to support the adoption of middle housing types in the Puget Sound region, along with conducting a racial equity analysis and establishing anti-displacement policies. This funding will support these required components of the update to the housing element. The grant is administered by the Washington Department of Commerce, Growth Management Services Unit.

CD – Panattoni Tree Mitigation, New/1-Time Revenue Neutral

Add \$417,600 for tree mitigation regarding a Mitigated Determination of Non-Significance for Pannattoni property located at 4805 123rd St. SW. This is an industrial warehouse project located in the Springbrook neighborhood. The City is also evaluating how the funds could be spent, including moving forward with the urban forestry program, and the planting of trees in neighborhoods that lack adequate tree canopies, all which would be subject to City Council consideration and approval.

CD – Short-Term Rentals Software, New/1-Time & Ongoing

Add \$5,000 for 1-time setup costs in 2023 and \$6,000 for ongoing annual administration fee beginning in 2024 for short-term rental software. Currently, the City has within its boundaries 146 unregulated short-term rentals. More such units are anticipated with the additional construction of accessory dwelling units (ADUs), and higher density housing being required by Washington State. From time-to-time, the City receives complaints about ADUs being used as party houses and impacting residential neighborhoods. The cost of the program could be offset by increasing the rental housing safety program (RHSP) fees. However, the current proposed budget adjustment reflects costs to the General Fund. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

CD – Rental Housing Safety Program Software, New/Ongoing

Add \$41,000 in 2023 and \$41,000 in 2024 for cloud-based software subscription services for RHSP. The cost of the program could be offset with RHSP fees; however, RHSP revenue has not covered the cost of current operations, therefore it is expected that General Fund will incur the costs. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

CM – National Community Survey (NCS), New/1-Time

Add \$15,000 for NCS Survey for a total survey cost of \$35,000. The additional funds will double the sample size and account for increased survey cost.

CM – Government Alliance on Race and Equity (GARE) Membership, New/Ongoing

Add \$1,000 in each year of 2023 and 2024 in support of the City's Diversity, Equity and Inclusion (DEI) efforts. GARE is a national network of governments working to achieve racial equity and advance opportunities for all. GARE membership provides access to tools and resources, events and training, and other information in support of the City's DEI efforts, increase our awareness of issues and opportunities as we work to achieve the City's DEI strategies.

CM – Communications Professional Development, New/Ongoing

Add \$2,950 in 2024 to allow for two employees to attend professional communications conference - one person in the spring, and one person in the fall. Conferences include:

- Government Social Media Conference (GSMCON) spring 2024. This is the largest social media conference in the United States for government agencies with a focus on strategic use of social media in government.
- City-County Communications & Marketing Association (3CMA) conference fall 2024. This is the nation's premiere network of local government communicators. Each year it holds an annual conference to bring Communications professionals together to learn best management practices in the industry.

Attending communications-focused conferences will provide valuable insights for our team, allow us to stay up on best management practices in social media and overall government communications, and provide access to valuable resources and tools to help with our day-to-day duties of executing the city's communications strategy.

LG - Opioid Abatement Funds, New/Revenue Neutral

Add \$43,120 for the third distribution. According to the most recent estimates provided in Opioid portal, the City is scheduled to receive a total of \$1,067,830 over the course of 18 years. The specific uses of the fund is currently under review. The first two distributions totaling \$84,168 was received in 2022. Note from portal: The calculations are the amounts that the indicated State(s) and/or Subdivision(s) would receive pursuant to the Settlement Agreements if all the relevant facts and circumstances were to remain unchanged. Be advised, however, that the relevant facts and circumstances, including but not limited to current levels of Stat and Subdivision participation, are subject to change and thus, there are no guarantees regarding the amounts or timing of any future payment(s). The amounts and timing of any future payments will be governed by the terms of the Settlers Agreements. Payment timing and amounts are subject to change and may be affected by, among other things, increased participation in a State, or State's eligibility for Incentive Payment D, and suspensions or offsets related to Later Litigating Subdivisions. Payment timing and amounts may also be affected by the Pre-Payment Option and/or Significant Financial Constraint provisions of the Distributor Settlement Agreement. Also, note, these calculations do not take into account any Settlement Fund Administrator costs and fees that exceed the available interest accrued in the Settlement Fund.

LG – Public Records Settlement, New/1-Time

Add \$45,000 in 2023 for the settlement and release in a case regarding request for public records. The subject matter generally favors requestors and even when the penalty awarded is small the attendant attorney fees awarded to the prevailing party can result in a significant total. Awards in public records cases are not covered by insurance. The City prevailed in Superior Court but that decision was overturned on appeal and the matter is now at the Supreme Court. The settlement resolves the case expediently and with certainty. This item was previously approved by the City Council on January 3, 2022.

MC – Municipal Court Contracts, Revenue/Ongoing

Add \$178,091 in municipal court contract revenue based on 2022 true-up. The revised estimates are \$169,551 for City of DuPont and \$213,840 for Town of Steilacoom. The new expiration date of the current term is now December 31, 2025 for City of DuPont and Town Steilacoom. For Steilacoom, beginning December 31, 2025, the contract will automatically renew every four (4) years unless terminated.

MC – Therapeutic Court Grant, New/1-Time Revenue Neutral

Add \$187,115 in revenues and expenditures for grant received from Washington State Administrative Office of the Courts for Lakewood Municipal Court to establish a Therapeutic Court to serve Lakewood, DuPont and Steilacoom, similar to the Veterans Treatment Court. The grant, which is for one year, July 1, 2023 through June 30 2024 will reimburse the City for costs related to Therapeutic Court. Funds will be used for the following: \$150,000 for personnel salaries and benefits (coordinator, case manager, peer support, prosecution, defense, judicial); \$3,065 for staff equipment; \$24,000 for training; \$4,125 for treatment services; and \$5,925 for recovery supports. The amounts between cost categories may vary. Funds cannot be used for: replacing or supplementing the salary of current employees of the Court (must take on additional work or be a new employee to be eligible for funding); program incentives that constitute a gift or reward; and items and activities outside the cost categories listed in the Court's contract.

PD – Clean Air Assessment, New/Ongoing

Add \$3,000 in 2024 for the 2024 Clean Air Assessment, bringing the total budget to \$46,197. The Agency's Board of Directors approved the 2024 supplemental income per capita rate of 93 cents, a six-cent increase from the prior year. This increase will help to offset the recent inflationary (7.5-7.9%) impacts on the agency's expenses. Each jurisdiction's portion of the supplemental income is based on a formula using the jurisdiction's population as and assessed valuation of taxable property, as defined by the Washington State Clean Air Act (RCW 70A.15.1600).

PD – Employee Settlements, New/1-Time

Add \$299,886 in 2023 for two employee settlement pay dating back to 2020.

PD – Retiree Cash/Out Pay, New/1-Time

Add \$184,312 in 2023 for year-to-date retirees cash/out pay for seven employees upon termination of employment. These termination pays historically have been absorbed within each department's budget, however, the department's budget is not sufficient given the substantial amounts and position vacancy savings used for overtime pay.

PD – Recruitment Supplies, New/1-Time

Add \$25,000 in 2023 for the purchase of recruitment materials, advertisement fees, LPD logoed giveaways at recruiting events as well as travel and training associated with recruitment events and efforts.

PD – Firearms Training Ammunition, New/1-Time

Add \$82,000 in 2023 for firearms training ammunition. Due to cost increases and supply chain issues over the last three years, the department's ammunition supply has greatly diminished. The budgeted amount for each case of ammunition is for a price point of \$150. Currently, the cost of a case of ammunition is \$230, a 53% increase.

PD – Special Response Teams Ammunition, Continuation/1-Time

Add \$5,970 in 2023 for ammunition purchased in 2022 and received in 2023. Ammunition deliveries are commonly facing significant delays, and sometimes approaching or exceeding 12 months.

PD – Special Response Teams Clothing, Continuation/1-Time

Add \$1,630 in 2023 for clothing purchased in 2022 and received in 2023 due to production delays.

PD – South Sound 911 CodeRED Reimbursement, New/1-Time

Add \$10,682 reimbursement for the City's CodeRED (Alert & Warning System) expenditure in 2023. SS911 also reimbursed the City for 2022. Cities and towns (Tacoma, Lakewood, Puyallup, University Place, Bonney Lake, Sumner, Orting, Buckley, Steilacoom, Carbonado, and Wilkeson) are pushing towards making this a regular budget item for SS911 and possibly have them create one big account that they can also use. Currently each City has its own account costing a total of \$66,991.

PD – South Sound 911, New/Ongoing

Add \$49,380 in 2024, increasing the total budget from \$1,917,390 to \$1,966,770.

PD – City of Tacoma Radio Fees, New/Ongoing

Add \$5,000 in each year of 2023 and 2024, increasing the total budget from \$147,000 to \$152,000.

PD – Nisqually Jail Services, New/1-Time

Add \$173,485 in 2023 due to increase in Nisqually jail rates effective July 2022. The budget adjustment covers payment made in 2023 for July 2022 through December 2022. The daily rate increased from \$65.00 to \$130.00 on July 1, 2022 and increases 5% every January 1 (2023 rate is \$136.50) and hospital security rate of \$48.50/hour was added. Booking fees remain at \$20.00 and City continues to pay major medical costs.

PD – Flock Safety Falcon Vehicle Fingerprint Technology, New/1-Time & Ongoing

Add \$125,500 for year 1 costs for 36 cameras in 2023 and \$108,000 beginning in 2024 for ongoing annual costs for Flock Safety Falcon vehicle fingerprint technology. With the evolving advancement of technology, Automated License Plate Readers (ALPRs) have become a modern-day investigatory tool for numerous law enforcement agencies. ALPR technology has become an industry standard that has proven to be an effective and efficient resource for law enforcement to detect, solve, prevent, and deter crime in a focused and unbiased manner. ALPR systems function to capture a vehicle's license plate automatically, then compare the captured license plate number to one or more databases of vehicles of interest to law enforcement. The automated capture, analysis, and comparison of vehicle license plates typically occur within seconds and alerts officers almost immediately when a vehicle of interest is identified. These fixed cameras only capture and read license plates that travel on public roadways and do not identify any individual or access anyone's personal information through their analysis of license plate characters. The implementation of an ALPR program will provide the Lakewood Police Department (LPD) with the ability to enhance its investigative efforts in the following ways: locate stolen vehicles entering and exiting the City; locate vehicles wanted in connection with criminal activity; and provide LPD with investigative leads into crimes committed within the City. This item was previously approved by the City Council on July 24, 2023. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

PD – Axon Automated License Plate Reader & Live Stream Capabilities, New/Ongoing

Add \$74,528 in 2023 and \$74,528 in 2024 for the purchase of Axon Automated License Plate Reader (ALPR) and live stream capabilities to existing Axon Fleet 3 systems. Adding ALPR would be another step in closing the existing gap in the effort to locate, recover and hopefully have charges filed against those involved in stealing and/or the possession of a stolen car. This will assist in the investigation of those criminals who steal cars and use them in the commission of violent crimes. Live streaming allows supervisory and command personnel to log in and see in real time exactly what the Fleet 3 system is seeing, anytime an in-car video system is reporting. The total contract cost is \$372,639 spread over a 5-year period. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

PD – Axon Body Camera Interview Room, New/1-Time

Add \$30,000 in 2023 electrical and network wiring, and cameras and other accessories that was not identified in the department's original estimates. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

PD – Power Field Training Officer (FTO) Software, New/1-Time & Ongoing

Add \$6,950 (\$2,450 1-time + \$4,500 ongoing in 2023 and 2024) for the purchase of Power FTO. This program will centralize all required forms, track and log access to the student officer profile, fulfill retention requirements, eliminate the need for numerous email exchanges regarding the forms and provide many other benefits to the PTO program. The amount requested will cover the first year's annual subscription cost of \$4,500 as well as the initial \$2,450 which covers setup, customization and "train-the-trainer" training for administrative users. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

PD – EDR Toolkit with Software, New/1-Time

Add \$3,440 in 2023 for the purchase of a collision diagramming and simulating tools. The total cost is \$10,200 with costs to be split between the participating MCRT agencies, the City's portion is reduced to \$3,440. There are no subscription or additional costs required. This will enable the Traffic Reconstructionists to access the black boxes for Hyundai's and Kia's (previously impossible for the department) in case of accidents/accidents resulting in death. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

PD – Replace Vehicle #40351 (2015 Ford Expedition), New/1-Time

Add \$40,000 in 2023 for the purchase a mid-sized truck with extended/crew cab, canopy and to upfit it with minimal emergency lighting package. The training officer often assists with moving training equipment to/from different training venues, purchasing and transporting supplies and transporting new hires/student officers to different venues for training. The current vehicle does not aid, and often hinders,

in completing these tasks. The costs will be accounted for in the Fleet and Equipment internal service fund, funded by replacement reserves.

PD – Replace Totaled Vehicle #40391, New/1-Time Revenue Neutral

Add \$80,000 for the replacement of patrol car (2023 Ford Explorer) and upfitting with emergency equipment and patrol equipment, funded by insurance proceeds. -sized truck with extended/crew cab, canopy and to upfit it with minimal emergency lighting package. The officer was struck head-on by a drunk driver, ending in his patrol car being deemed a total loss. The costs will be accounted for in the Fleet and Equipment internal service fund, funded by insurance proceeds.

PD – Replace Totaled Vehicle #40471, New/1-Time Revenue Neutral

Add \$80,000 in revenues and expenditures for replacement of police vehicle #40471 (2016 Ford Interceptor) that was involved in a collision and declared a total loss. The revenue is a transfer in of insurance proceeds received and accounted for in the Risk Management Fund.

PD – Replace 2017 Ford Interceptor #40711, Continuation/1-Time Revenue Neutral

Add an additional \$17,531 in revenues and expenditures for replacement of police vehicle #40711 that was involved in a collision and declared a total loss. Insurance paid was more than expected. The revenue is a transfer in of insurance proceeds received and accounted for in the Risk Management Fund.

PK – Donations/Sponsorships, New/1-Time

Add \$42,150 in revenues and expenditures in 2023 funded by donations and sponsorships as follows:

- Twin Star \$8,000 (\$3,000 SummerFEST/ \$1,000 Youth Summit/\$2,000 Fiesta/\$2,000 MLK)
- Virginia Mason \$18,500 (\$3,500 Yoga/\$7,500 SummerFEST/\$7,500 Farmers Market)
- Sister Cities \$2,650 (SummerFEST)
- WSECU \$5,500 (\$2,500 Truck & Tractor Day/\$3,000 Farmers Market)
- Harborstone \$2,500 (Truck & Tractor Day)
- Amazon \$5,000 (Summer Concert Series)

PK – CHOICE Grant, New Grant/1-Time

Add program expenditures of \$130,000 funded by grant revenue from the Washington State Health Care Authority (HCA) CHOICE. The City has been the fiscal agent for the Lakewood's CHOICE program since July 1, 2019. It is a behavioral health initiative that serves parents and youth directly with various programs and curricula in partnership with the school district and local nonprofit organizations. This initiative does high impact work and is a great partner in Lakewood. The amendment is to add \$130,000 of new money and extend the duration of the contract through 6/30/2024. Most of the contract pays for the two CHOICE contractors who perform the work, and 8% is set aside to cover a portion of the administrative costs as it relates to the Human Services Coordinator position but does not cover other administrative costs such as finance and accounting.

PW – Transportation CIP General Fund, New/1-Time

- 302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway Project
Reduce General Fund Support by \$329,500 in 2023 and replace with Transportation CIP Interest.
Add General Fund Support of \$254,619 in 2023 due to increased project scope.
- 302.0144 146th St SW: Murray Road SW to Woodbrook Drive SW
Add General Fund support of \$40,584. The project shortfall is due to ineligible reimbursements submitted to Port of Tacoma.
- 302.0005 Chip Seal Program – Local Access Roads
Eliminate General Fund support of \$75,532 in 2023 and \$39,048 in 2024.
Replace with \$20 Transportation Vehicle License Fee source.
- 302.0004 Minor Capital & Major Maintenance
Eliminate General Fund support of \$34,736 in 2024.
Replace with \$20 Transportation Vehicle License Fee source.

Fund 101 Streets O&M

Increase General Fund subsidy by \$23,974 in 2024 due to increase in WCIA assessment increase of \$68,976 offset by elimination of 2024 fleet and equipment replacement reserve charges of \$45,002. See General Fund for additional details.

Fund 103 Transportation Benefit District

- Eliminate \$211,000 transfer to debt service fund by \$211,000 in 2023 due to issuing debt in 2024.
- Replace Transportation CIP General Fund support to eligible Transportation Benefit District projects as follows:
 - 302.0004 Minor CIP & Major Maintenance: \$34,736 in 2024.
 - 302.0005 Chip Seal Program – Local Access Roads: \$75,532 in 2023 and \$39,048 in 2024.

Fund 104 Lodging Tax

2024 LTAC Grant Allocation, 1-Time/Revenue Neutral

Eliminate 2024 estimated grant awards allocation of \$1,125,000 and replace with LTAC recommendation totaling \$1,126,800 (pending November 20, 2023 City Council approval):

- \$10,000 Grave Concerns
- \$15,000 Historic Fort Steilacoom
- \$15,000 Asia Pacific Cultural Center
- \$115,000 Travel Tacoma-Mount Rainier Tourism & Sports Commission
- \$200,000 Lakewold Gardens
- \$6,500 Lakes Cross Country Booster Club
- \$112,000 Lakewood Chamber of Commerce
- \$39,500 Lakewood Historical Society
- \$35,000 Lakewood Playhouse
- \$23,950 Lakewood Sister Cities Association
- \$35,000 City of Lakewood Gimhae Delegation Visit
- \$75,000 City of Lakewood Marketing Promotion
- \$193,000 City of Lakewood SummerFEST
- \$78,000 City of Lakewood Farmers Market
- \$30,000 City of Lakewood Pavilion Concert Series
- \$15,000 City of Lakewood Saturday Street Festival
- \$27,000 City of Lakewood Fiesta de la Familia
- \$101,850 Clover Park Technical College McGavick Center

Note:

Fort Steilacoom Park H-Barn Restoration and Renovation Construction. The City will apply for Lodging Tax grant funding for annual debt service payments of \$160,000 in support of \$2.0M construction bonds, 20-year life. The grant application will occur in August 2024 for funds availability in 1st quarter 2025. Additional information can be found at the end of this report.

GASB Statement 87 McGavick Center Lease, 1-Time/Revenue Neutral

Add \$281,245 and \$213,567 in revenues (lease revenue) and expenditures (capital outlay) in 2023 and 2024, respectively. The net effect is \$0. This entry is required under Governmental Accounting Standards Board (GASB) Statement 87 Leases. Per GASB, this statement will increase the usefulness of government's financial statements by requiring reporting of certain lease liabilities that currently rare not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This statement will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements.

Fund 180 Narcotics Seizure Fund

The purpose of this fund is to track assets seized as a result of involvement with the illegal sale, possession, or distribution of drugs or controlled substances, and for the purchase of controlled substances or drugs by law enforcement officers or agents, as well as other expenses to enhance and improve law enforcement

activities having a close and demonstrable relationship to enforce enforcement of controlled substances. Funds may not be used to supplant existing funding sources.

Drug Enforcement Administration Asset Forfeiture Sharing, Continuation/1-Time

Add \$7,039 in revenues and expenditures in 2023 funded by asset forfeiture sharing in accordance with the Tacoma Regional Task Force (TRTF) me. The \$7,039 represents year-to-date revenues and expenditures through September 30.

Organized Crime Drug Enforcement Task Forces (OCDETF), Grant/1-Time

Add \$20,000 in revenues and expenditures funded by the US. Department of Justice organized Crime Drug Enforcement Task Force for the Pacific Region with a period of performance of 05/01/2023-09/30/23. This grant reimburses overtime hours worked by detectives and investigators with the Special Operations Unit as they assist with surveillance, and other duties as requested by the Task Force Officer or the Drug Enforcement Administration Supervisor. This program is a multi-agency initiative that targets major drug trafficking and money laundering organizations in the United States. The initiatives have been awarded as follows:

The High Mileage Initiative (\$10,000) - This initiative focuses on dismantling drug trafficking organizations that distribute large quantities of drugs across the United States. The program targets drug traffickers who use vehicles to transport drugs across the country, hence the name "High Mileage".

The Family Knots initiative (\$10,000) – This initiative combats drug trafficking organizations that use family members to facilitate their illegal activities. The initiative aims to identify and dismantle these organizations by targeting their leadership, financial infrastructure, and communication networks.

City of Kent Wireless Network Forensic Server Use, New/1-Time

Add \$10,000 in 2023 for the purchase of software. The City of Kent currently contracts with Gladiator Forensics, LLC ("Gladiator") for wireless network forensics that enable the Kent Police Department to collect and/or comprehensively analyze wireless data in direct support of criminal investigations and missing persons cases. The contract with Gladiator would provide for similar services without incurring the costs associated with installation of a dedicated server for use of the system. The Police Department has already used a trial program from Gladiator under this proposed configuration and benefited greatly in recent criminal investigations and apprehensions. The fiscal impact is minimal to the City of Lakewood. The City would purchase parallel software from Gladiator with funds already budgeted for this application. The total cost of less than \$10,000 would be covered by seizure funds. Through this partnership, the City is using the already in place server infrastructure provided by City of Kent. To create that same type of system today would cost the City \$200,000 to create and maintain. Through Gladiator, the City can use its current servers to keep the data completely separate from the main server but utilize the system to run the software as if the City were hosting it. This item was previously approved by the City Council on July 17, 2023.

Replace Seizure Vehicles, New/1-Time

Add \$62,823 for the replacement of two special operations funded by proceeds of \$42,000 from the sale of four seizures vehicles and seizure revenue. The vehicles to be sold are: #41750/2013 Ford Explorer; #41741 2016 Lincoln MKZ; #41521 2013 Nissan Frontier; and #41680 2011 Hyundai Santa Fe.

Narcotic Seizure Balance Available for Eligible Expenditures, New/1-Time

Add \$86,273 in unallocated revenues equal to year-to-date September 2023 seizure forfeiture settlements and \$86,273 for eligible expenditures. Note, \$20,823 is proposed to be used for the replacement of two special operations vehicles and \$10,000 is proposed to be used for Wireless Network Forensic Server use, leaving \$86,273 available for other eligible purchases.

Fund 182 Federal Seizure

The Federal Equity Sharing Guidelines lists the following (funds shall be used to increase or supplement and not be used to replace or supplant):

Permissible Uses: law enforcement investigations; law enforcement training, law enforcement and detention facilities; law enforcement equipment; law enforcement travel and transportation; law enforcement awards and memorials; drug and gang education awareness programs; matching fund for grants; pro rata funding of the law enforcement agency's percentage of costs associated with supporting multi-agency items or facilities; asset accounting and tracking of expenditures of federally shared funds; language assistance services in connection with law enforcement activity; transfers of cash to other law enforcement agencies; support of community-based programs (cash transfers to community-based programs are not permitted); and windfall situations to provide additional support to community-based programs.

Impermissible Uses: Salaries and benefits of permanent law enforcement personnel, except in limited circumstances (i.e. express statutory authorization, overtime of officers and investigators, new positions and temporary or not-to-exceed one year appointments and salary of an officer hired to replace an officer assigned to a task force, specialized programs that generally to not involve traditional law enforcement functions); use of forfeited property by non-law enforcement personnel; payment of education-related costs; uses contrary to the laws of the state or local jurisdiction; non-official government use of shared assets; purchase of food and beverage (except for conference and meals during local operations); extravagant expenditures or wasteful expenditures and entertainment; cash on hand, secondary accounts, and stored value cards (such as prepaid credit cards); transfers to other law enforcement agencies; purchase of items for other law enforcement agencies; costs related to lawsuits; loans; and money laundering operations.

Federal Seizure, New/1-Time

Add \$29,214 in 2023 for eligible federal seizure related activity funded by Department of Justice Seizure Funds received through Q3 2023.

Fund 190 Community Development Block Grant (CDBG) Fund

Fund 190 CDBG is predominantly comprised of U.S. Department of Housing and Urban Development funds for Community Development Block Grant Entitlements (CDBG), HOME program funding through the Lakewood and Tacoma HOME Consortium, and Section 108 Loan Guarantees. There is also a grant from the Nisqually Tribe for minor home repairs and West Pierce Fire & Rescue for emergency assistance for displaced residents.

Through the planning and citizen participation process, CDBG and HOME spending priorities are set on an annual basis, to be broken out into funding projects for physical improvements, public service (not to exceed 15%), housing, economic development, and administration (not to exceed 20%).

2022 HOME Funds, Continuation/1-Time

Add \$483,813 for Affordable Housing & Program Administration. This program is responsible for ensuring that all federal, state, and local regulations, laws, and requirements are met prior to the written commitment and/or disbursement of any HOME funds for households whose gross annual income is at or below eighty percent (80%) of median under income guidelines established annually by HUD for the Tacoma-Lakewood area.

Fund 192 South Sound Military Communities Partnership

Tactical Tailor Lease Amendment, New/Ongoing

Reduce lease revenue by \$56,000 in 2023 and \$96,000 in 2024. The amendment reduces the monthly lease payment from \$18,000 per month to \$10,000 per month beginning in July 2023 through December 2025, a period of 2.5 years that results in a lease reduction of \$240,000. In addition, the term of the lease would be reduced by one year from December 2026 to December 2025 coupled with a specific timeline

for Tactical Tailor to undertake that results in them locating new property to locate to, and returning the property back to City by the end of 2025. The benefit to the City is guaranteed lease payment for 2.5 years since the current lease allows the tenant to terminate at any time. These lease payments were designated first to repay the City's interfund loan that was needed to fully finance the acquisition of the property in January 2022. This change in lease payments still results in that occurring, though instead of 2024, it would occur in 2025. This item was previously approved by the City Council on July 3, 2023.

Amazon Donation, 1-Time/Donation

Add \$8,000 in 2023 for Amazon donation in support of SSMCP events, which would be used towards the May and November 2023 Elected Officials Council. This item was previously approved by the City Council on July 17, 2023.

JBLM Growth Implementation 2023 Grant, 1-Time/Revenue Neutral

Add \$698,850 in revenues and expenditures in 2024 funded the Office of Local Defense Community Cooperation (OLDCC) for the purpose of carrying out recommendations of the Joint Base Lewis McChord (JBLM) Joint Land Use Study implementation. The grant period is February 1, 2023 through July 31, 2024 and requires non-federal match of \$77,670 which has been identified as staff travel & training and personnel costs within the existing SSMCP budget. The deliverables are scheduled for 7/31/2024 and include the following:

- Housing Study 2.0 Final Report. Detailed report of the housing status and needs in the South Sound region (Pierce and Thurston counties).
- Installation Resilience Report. Detailed report of the community-based resilience assessment (climate change), including identified concerns and recommendations for improvement.
- Military Spouse Employment Report. Detailed report on military spousal employment in the State of Washington, including barriers to enter the workforce and recommendations for improvement.
- Performance Measures Report. A performance measures report will be included along with the final report to include: 1) Outcomes from engagement with the military installation and the number of interactions that occurred; 2) A summary of deliverables from the project and their benefits for reducing impairments to the local mission or improvements to the resilience of the installation; and, 3) a summary of actions from the project that will be or have been carried out regardless of whether Federal funds are supporting it.

North Clear Zone Property Purchase Department of Commerce Grant, 1-Time/Revenue Neutral

Add \$900,000 in grant funds from the Defense Community Compatibility Account (DCCA) grant program for the JBLM McChord North Clear Zone project. The 2023 Legislature created this grant program to facilitate the compatibility between military installations and neighboring communities. Funding comes from DCCA, Growth Management Services, Washington State Department of Commerce Capital Budget. Project costs may begin on July 1, 2023.

Fund 195 Public Safety Grants

Washington Auto Theft Prevention Authority (WAPTA), Continuation/1-Time Revenue Neutral

Add \$706,037 in revenues and expenditures for grant received from the Washington Auto Theft Task Prevention Authority. This funding through the City of Federal Way serving as fiscal agent, provides for the 2.0 FTE assigned to the Auto Crimes Enforcement Task Force Investigators and related equipment and supplies. There is no local match required. The mission of the WAPTA is to prevent and reduce motor thefts in the State. The Grant period is from 7/1/23 to 6/30/25.

US DOJ Justice Assistance Grant – Real Time Crime Center, Grant/1-Time Revenue Neutral

Add \$47,051 for revenues and expenditure for this grant received from the Department of Justice. The Real Time Crime Center System provides police with rapid intelligence and instant information to help identify emerging crime patterns. This FY 2021 award has a program period from 10/1/22 to 9/30/26.

WTSC – Pierce County Regional Phlebotomy, Grant/1-Time Revenue Neutral

Add \$2,960 in grant revenue and expenditures for the remaining grant balance. This grant provides funding for the Pierce County Regional Phlebotomy 2022 Traffic Safety Grant Project. The program is

aimed at training 20 law enforcement officers within Pierce County Region 5 to receive training to become licensed Washington State Phlebotomists. The funding provides wages for police officer regular time to attend classes, tuition, fees, books, physician oversight, supplies and recertification fees. The grant period is from March 25, 2022 through June 30, 2023.

Patrick Leahy Bulletproof Vest Partnership, Grant/1-Time Revenue Neutral

Add \$25,934 for revenues and expenditures. \$13,934 for the grant period through 08/31/2024 and \$12,000 for the grant period through 08/31/2025. This grant was received from the Department of Justice. The Patrick Leahy Bulletproof Vest Partnership (BVP) program may be used for National Institute of Justice (NIJ) compliant armored vests. The federal portion of the costs for body armor vests purchased under the BVP Program may not exceed 50 percent.

Fund 301 Parks Capital

Edgewater Park

Add \$152,512 in 2023 for design services funded by Parks CIP interest earnings. Edgewater Park is a relatively undeveloped 1 acre linear park on the shore of Lake Steilacoom and has the only public boat launch on the lake. The site is considered a neighborhood park and should be designed for easy access as well as supporting unstructured, spontaneous activities including active and passive recreation. In 2004 the City worked with the Department of Fish and Wildlife to replace the aging boat launch at Edgewater Park. The City did not survey the area or make adjacent street improvements to change how people accessed the launch. In 2018, to prepare for the upcoming grant cycles, the Parks and Recreation Advisory Board (PRAB) met with neighbors and community members at a series of meetings both on site and at City Hall to review site issues, list community concerns and brainstorm improvements. Several draft plan options were created and community members shared what they liked and disliked regarding each option and a preferred draft master plan was created. Because road width concerns and traffic issues were discussed a site survey was completed which identified several encroachment issues along the roadways with the most significant encroachment occurring at the south end of the site. Due to this encroachment and how it might affect the site and adjacent roads, the City was not able to apply for grants to improve this area. Since 2020 the City has been working with the adjacent property owner to identify issues and possible solutions. One solution was to purchase additional property for park use so earlier this year City Council authorized the acquisition of real property in the area for park purposes.

To support future Edgewater Park improvements, JA Brennan Associates, PLLC was asked to prepare a scope of work to update the master site plan and help the city prepare for permitting and various grant opportunities. Specialty tasks include site assessment, construction feasibility, wetland delineations, a traffic study, surveying, development of graphics and cost estimates as well as geo tech, environmental and engineering services to support design and permit needs.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$327,512 funded by:

- \$50,000 REET
- \$125,000 General Fund
- \$152,512 Parks CIP Interest Earnings
- \$357,512 Total Sources**

Approved by City Council on 9/18/2023.

Fund 302 Transportation Capital

302.0114 112th Street SW – Clover Park High School Sidewalk Project, New/1-Time

Add \$69,768 in 2023 due to increased construction costs across the industry between when the estimate was developed and construction completed. The increase is funded by SWM \$114,000 offset by a reduction in REET \$44,232.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$812,898 funded by:

\$656,000 Washington State Grant

\$114,000 Transfer In from SWM

\$42,898 REET

\$812,898 Total Sources

302.0121 112th Street SW Sidewalks (Farwest Drive to Holden), New/1-Time

Add \$1,304,720 in revenues and expenditures in 2024 funded by TIB Safe Routes to Schools grant \$1,142,720 and SWM for storm drainage element of the project \$162,000. Project description includes school/playground 20 mph speed zone (flashing beacons/signage), lower the speed limit, pedestrian scale segment lighting/illumination, ADA curb ramps, crossing enhancements, bicycle wayfinding signs/markings, bike lanes, sidewalk with curb and gutter, rectangular rapid flashing beacons, and speed management treatments.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$1,304,720 funded by:

\$1,142,720 TIB Safe Routes to School Grant

\$162,000 Transfer In from SWM

\$1,304,720 Total Sources

Approved by City Council on 5/1/2023.

302.0144 146th St SW: Murray Road SW to Woodbrook Drive SW, New/1-Time

Add General Fund support of \$40,584 to cover ineligible reimbursements submitted to Port of Tacoma.

302.0156 Streets: Elwood Dr. SW and Angle Lane SW, Continuation/1-Time

Add \$493,257 in revenues and expenditures in 2023 funded by a reimbursement from Lakewood Water District \$238,638, General Fund \$254,619 due to increase in project scope. Through this project, the City will construct curb gutter and sidewalk on the southwest side of Angle Lane from Hipkins to Elwood, a non-motorized trail on the west side of Elwood Drive between Angle Lane and Steilacoom Blvd and a roundabout at the intersection of 87th and Dresden. Improvements include reconstructed pavement along 87th, the entrance to Fort Steilacoom Park baseball field parking lot, and Dresden, storm drainage, water main, street lighting, curb, sidewalk and landscaping. All water main work, with the exception of a portion of irrigation main servicing Fort Steilacoom Park that is owned by the City, will be covered by the Interlocal agreement with the Lakewood Water District currently in place (this portion of the project improvements will be owned by Lakewood Water District). The initial project was funded with a TIB complete streets grant totaling \$746,000 for pedestrian improvements along the southwest side of Angle Lane between Hipkins and Elwood and a non-motorized trail along the west side of Elwood between Angle Lane and Steilacoom Blvd. Additional improvements included in a revised project are: installation of a roundabout at the intersection of Dresden and 87th including realigning Elwood Drive and Fort Steilacoom Park Entrance; rebuilding of the access of Fort Steilacoom Park ballfield parking lot; partnering with Lakewood Water District (LWD) to replace LWD's water main along Dresden, Elwood, and 87th and the City's 6" irrigation service; and installation of street lighting along the Elwood Drive path

This budget adjustment results in a life-to-date through 2024 cost estimate of \$2,403,498 funded by:

\$432,619 General Fund

\$316,241 Real Estate Excise Tax

\$220,000 Surface Water Management

\$746,000 TIB Complete Streets Grant

\$238,638 Lakewood Water District

\$450,000 Transportation CIP Interest Earnings

\$2,403,498 Total Sources

Approved by City Council on 5/1/2023.

Fund 303 Real Estate Excise Tax

Reduce transfer to Transportation CIP Project 302.0114 112th Street Sidewalks: Clover Park High School (GLD SW to BPW SW) and replace with SWM for storm drainage element of the project.

Fund 311 Sewer Capital Projects

311.0007 Wadsworth, Silcox, Boat Road Sewer Extension, New/1-Time

Add \$1,182,822 in revenues and expenditures funded by a reimbursement from the American Rescue Plan Act (ARPA) through Pierce County. The grant period is from October 27, 2022 through March 31, 2026. The project will extend a sewer main from the Portland Ave/ W Thorne Ln SW intersection and will include approximately 2,060 feet of gravity line and 800 feet of force main.

311.0008 Grant Ave & Orchard Sewer Extension, New/1-Time

Add \$735,600 in revenues and expenditures funded by a reimbursement from the American Rescue Plan Act (ARPA) through Pierce County. The grant period is from October 27, 2024 through December 31, 2026. The project will also extend a sewer main from the Grant Ave/Berkeley Street intersection approximately 1,880 ft.

311.0014 American Lake Townhomes Sewer Extension, New/1-Time

Add \$159,000 in revenues and expenditures funded by a reimbursement from the American Rescue Plan Act (ARPA) through Pierce County. The grant period is from October 27, 2022 through February 28, 2024. The project will also extend a sewer main from 15116 Portland Ave SW and running to 88th St. Ct. SW ending at Boat St. SW approximately 705 ft.

Fund 401 Surface Water Management

401.9999 Amendment to Biennial Stormwater Capacity Grant 2021-2023, New/1-Time

Add \$192,500 in revenues and expenditures from the Washington Department of Ecology. The grant period was extended to June 30th, 2023. The grant provides funds for implementation or management of municipal stormwater programs.

401.9999 Pollution Prevention Assistance Grant 2021-2023, New/1-Time

Add \$41,087 in revenues and expenditures funded by the Washington Department of Ecology for 2023. The grant period ended June 30th, 2023. The grant provides funds for Pollution Prevention Assistance (PPA) Specialists who will provide technical assistance and education outreach to small businesses in an effort to prevent pollution of waters of the state.

401.9999 Pollution Prevention Assistance Grant 2023-2025, New/1-Time

Add \$186,958 in revenues and expenditures funded by the Washington Department of Ecology. The grant period is from July 1st, 2023 through June 30th, 2025. The grant provides funds for Pollution Prevention Assistance (PPA) Specialists who will provide technical assistance and education outreach to small businesses in an effort to prevent pollution of waters of the state.

Transfers to Transportation CIP Fund for Storm Drainage Element of Project

See Transportation CIP for additional information.

- Continuation/1-Time:
 - \$153,500 in 2023 to 302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW
 - \$49,080 in 2023 to 302.0142 Ardmore/Whitman/93rd
 - \$20,000 in 2023 to 302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway
- New/1-Time:
 - \$114,000 in 2023 to 302.0114 112th St SW - Clover Park High School Sidewalk Project
 - \$162,000 in 2024 to 302.0121 112th St SW Sidewalks (Farwest to Holden)

Fund 501 Fleet & Equipment

See General Fund for additional information.

Police Department Vehicle Replacement, New/Revenue Neutral

- \$80,000 in 2023 to replace totaled vehicle #40391 (2015 Ford Interceptor).
Funded by insurance proceeds.

- \$80,000 in 2023 to replace totaled vehicle #40471 (2016 Ford Interceptor). Funded by insurance proceeds.
- \$17,531 in 2023 for additional costs to replace vehicle #40711 (2017 Ford Interceptor) Funded by insurance proceeds.
- \$40,000 in 2023 to replace vehicle #40351 (2015 Ford Expedition). Funded by replacement reserves.

Suspend 2024 City-Wide Replacement Reserve Collection, New/Ongoing

Eliminate \$852,807 in replacement reserves revenue in 2024.

Fund 503 Information Technology

See General Fund for additional information.

- AD – GASB Accounting Software, New/1-Time & Ongoing
 - \$7,500 1-time in 2023 and \$18,400 ongoing in 2024.
- AD – Financial ERP System, New/1-Time & Ongoing
 - \$450,000 1-time in 2024 and \$80,000 ongoing in 2024.
- CD – Short-Term Rentals, New/1-Time & Ongoing
 - \$6,000 1-time in 2023 and \$5,000 ongoing in 2024.
- CD – Rental Housing Safety Program Software, New/Ongoing
 - \$41,000 ongoing in 2023 and 2024.
- PD – Axon Body Camera Interview Room (Electrical, Network, Cameras), New/1-Time
 - \$30,000 in 2023.
- PD – Flock Safety Falcon Vehicle Fingerprinting Technology), New/1-Time & Ongoing
 - \$125,500 1-time in 2023 and \$108,000 ongoing in 2024.
- PD – Power Field Training Officer (FTO), New/1-Time & Ongoing
 - \$2,450 1-time in 2023 and \$4,500 ongoing in 2023 and 2024.
- PD – EDR Toolkit with Software, New/1-Time
 - \$3,440 in 2023.

Fund 504 Risk Management

See General Fund for additional information.

Transfer Insurance Proceeds to Fleet Fund for Police Vehicle Replacement, New/Revenue Neutral

- \$80,000 in 2023 to replace totaled vehicle #40391 (2015 Ford Interceptor). Funded by insurance proceeds.
- \$80,000 in 2023 to replace totaled vehicle #40471 (2016 Ford Interceptor). Funded by insurance proceeds.
- \$17,531 in 2023 for additional costs to replace vehicle #40711 (2017 Ford Interceptor) Funded by insurance proceeds.

AD (City-Wide) – WCIA Assessment Increase, New/Ongoing

Add \$775,272 in 2024 for the preliminary Washington Cities Insurance Authority (WCIA) risk assessment, resulting in a revised estimate of \$2,795,948.

ORDINANCE NO. 795

AN ORDINANCE of the City Council of the City of Lakewood, Washington, adopting the 2023/2024 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2023/2024 fiscal biennium have been prepared and filed on October 3, 2022 as provided by Titles 35A.34 and 84.55 of the Revised Code of Washington; and

WHEREAS, the budget was printed for distribution and notice published in the official paper of the City of Lakewood setting the time and place for hearing on the budget and said notice stating copies of the budget can be obtained on-line and at the Office of the City Clerk; and

WHEREAS, the City Council of the City of Lakewood having held a public hearing on November 7, 2022, and having considered the public testimony presented; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 779 on November 21, 2022 implementing the 2023/2024 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 785 on May 15, 2023 implementing the 2023 Carry Forward Budget Adjustment;

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2023/2024 Budget to: revise the estimated beginning balances to reflect the 2022 ending fund balance; incorporate items previously approved by the City Council, appropriate projects funded by grants and contributions; continue capital projects; and include new allocations as necessary.

WHEREAS, the City Council of the City of Lakewood having held a public hearing on the 2023/2024 Mid-Biennium Budget Adjustment on November 20, 2023.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON, DO ORDAIN as Follows:

Section 1. Section 1. Budget Amendment. The budget for the 2023/2024 biennium as set forth in Ordinance 785, Section 1 and as shown in Exhibit C (Adopted By Fund – Year 2023) and Exhibit D (Adopted Budget by Fund – Year 2024) is amended to adopt the revised budget for the years 2023 and 2024 in

the amounts and for the purposes as shown in exhibit A (Proposed Revised budget by Fund – Year 2023) and Exhibit B (Proposed Revised Budget by Fund – Year 2024).

Section 2. Severability. If any portion of this Ordinance or its application to any person or circumstances is held invalid, the remainder of the Ordinance or the application of the provision to other persons or circumstances shall not be affected.

Section 3. Copies of the Budget to Be Filed. A complete copy of the final budget as adopted herein shall be transmitted to the Office of the State Auditor, the Association of Washington Cities and to the Municipal Research and Services Center of Washington. Copies of the final budget as adopted herein shall be filed with the City Clerk and shall be made available for use by the public.

Section 4. Effective Date. That this Ordinance shall be in full force and effect for years 2023 and 2024 five (5) days after publication of the Ordinance Summary.

ADOPTED by the City Council this 4th day of December, 2023.

CITY OF LAKEWOOD

Attest:

Jason Whalen, Mayor

Briana Schumacher, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

EXHIBIT A
PROPOSED REVISED BUDGET BY FUND - YEAR 2023

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	26,560,865	135,232	26,696,097	67,878,379	4,935,507	72,813,886	78,333,590	4,865,230	83,198,820	16,311,163
001 General	\$ 19,387,798	\$ 84,168	\$ 19,471,966	\$ 45,292,114	\$ 2,447,268	\$ 47,739,382	\$ 53,292,717	\$ 2,456,459	\$ 55,749,176	\$ 11,462,172
101 Street	-	-	-	3,908,997	-	3,908,997	3,908,997	-	3,908,997	-
103 Transportation Benefit District	91,140	-	91,140	835,000	-	835,000	835,000	(135,468)	699,532	226,608
104 Hotel/Motel Lodging Tax Fund	3,010,175	-	3,010,175	1,125,000	281,245	1,406,245	904,350	281,245	1,185,595	3,230,825
105 Property Abatement/RHSP/1406	278,099	-	278,099	425,500	-	425,500	703,599	-	703,599	-
106 Public Art	50,588	-	50,588	37,000	-	37,000	87,588	-	87,588	-
180 Narcotics Seizure	55,667	-	55,667	-	196,135	196,135	55,667	196,135	251,802	-
181 Felony Seizure	23,305	-	23,305	-	-	-	23,305	-	23,305	-
182 Federal Seizure	703	-	703	-	29,214	29,214	703	29,214	29,917	-
190 CDBG	1,863,733	-	1,863,733	1,282,189	483,813	1,766,002	3,145,922	483,813	3,629,735	-
191 Neighborhood Stabilization Prog	14,148	-	14,148	303,000	-	303,000	317,148	-	317,148	-
192 SSMCP	(405,878)	51,064	(354,814)	527,125	1,550,850	2,077,975	306,377	1,606,850	1,913,227	(190,066)
195 Public Safety Grants	-	-	-	112,821	781,982	894,803	112,821	781,982	894,803	-
196 ARPA (American Rescue Plan Act)	826,287	-	826,287	10,419,705	-	10,419,705	11,245,992	-	11,245,992	-
201 GO Bond Debt Service	-	-	-	2,521,978	(835,000)	1,686,978	2,521,978	(835,000)	1,686,978	-
202 LID Debt Service	109,584	-	109,584	236,692	-	236,692	346,276	-	346,276	-
204 Sewer Project Debt	1,120,328	-	1,120,328	851,258	-	851,258	525,150	-	525,150	1,446,436
251 LID Guaranty	135,188	-	135,188	-	-	-	-	-	-	135,188
Capital Project Funds:	20,946,664	151,999	21,098,663	37,682,792	2,856,031	40,538,823	58,102,566	2,748,727	60,851,293	786,193
301 Parks CIP	3,947,368	-	3,947,368	12,987,858	175,000	13,162,858	16,935,226	152,512	17,087,738	22,488
302 Transportation CIP	13,107,490	-	13,107,490	20,702,485	603,609	21,306,094	33,684,110	563,025	34,247,135	166,449
303 Real Estate Excise Tax	2,258,776	-	2,258,776	3,148,584	-	3,148,584	5,407,360	(44,232)	5,363,128	44,232
311 Sewer Project CIP	1,633,030	151,999	1,785,029	843,865	2,077,422	2,921,287	2,075,870	2,077,422	4,153,292	553,024
Enterprise Fund:	11,009,735	(1,780,988)	9,228,747	4,731,450	420,545	5,151,995	7,439,677	757,125	8,196,802	6,183,940
401 Surface Water Management	11,009,735	(1,780,988)	9,228,747	4,731,450	420,545	5,151,995	7,439,677	757,125	8,196,802	6,183,940
Internal Service Funds:	6,108,595	-	6,108,595	10,780,524	649,980	11,430,504	11,213,379	689,980	11,903,359	5,635,740
501 Fleet & Equipment	5,180,871	-	5,180,871	2,948,946	177,531	3,126,477	2,874,520	217,531	3,092,051	5,215,297
502 Property Management	655,625	-	655,625	1,585,873	-	1,585,873	2,156,498	-	2,156,498	85,000
503 Information Technology	272,099	-	272,099	3,622,875	294,918	3,917,793	3,559,531	294,918	3,854,449	335,443
504 Risk Management	-	-	-	2,622,830	177,531	2,800,361	2,622,830	177,531	2,800,361	-
Total All Funds	64,625,859	\$ (1,493,757)	\$63,132,102	\$ 121,073,145	\$ 8,862,063	\$129,935,208	\$ 155,089,212	\$ 9,061,062	\$164,150,274	\$ 28,917,036

EXHIBIT B
PROPOSED REVISED BUDGET BY FUND - YEAR 2024

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 16,105,654	\$ 205,509	\$ 16,311,163	\$ 55,722,509	\$ 968,541	\$56,691,050	\$ 59,541,902	\$ 1,115,830	\$60,657,732	\$ 12,344,482
001 General	11,387,195	74,977	11,462,172	45,501,920	827,000	46,328,920	49,345,199	802,705	50,147,904	7,643,188
101 Street	-	-	-	2,994,888	23,974	3,018,862	2,994,888	23,974	3,018,862	-
103 Transportation Benefit District	91,140	135,468	226,608	835,000	-	835,000	926,140	73,784	999,924	61,684
104 Hotel/Motel Lodging Tax Fund	3,230,825	-	3,230,825	1,125,000	213,567	1,338,567	1,125,000	215,367	1,340,367	3,229,025
105 Property Abatement/RHSP/1406	-	-	-	488,000	-	488,000	488,000	-	488,000	-
106 Public Art	-	-	-	37,000	-	37,000	37,000	-	37,000	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-	-	-
190 CDBG	-	-	-	550,000	-	550,000	550,000	-	550,000	-
191 Neighborhood Stabilization Prog	-	-	-	45,500	-	45,500	45,500	-	45,500	-
192 SSMCP	(185,130)	(4,936)	(190,066)	537,925	(96,000)	441,925	352,796	-	352,796	(100,936)
195 Public Safety Grants	-	-	-	-	-	-	-	-	-	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	2,517,754	-	2,517,754	2,517,754	-	2,517,754	-
202 LID Debt Service	-	-	-	219,765	-	219,765	219,765	-	219,765	-
204 Sewer Project Debt	1,446,436	-	1,446,436	869,757	-	869,757	939,860	-	939,860	1,376,333
251 LID Guaranty	135,188	-	135,188	-	-	-	-	-	-	135,188
Capital Project Funds:	\$ 526,890	\$ 259,303	\$ 786,193	\$ 16,580,363	\$ 81,898	\$ 16,662,261	\$17,000,445	\$ 81,898	\$17,082,343	\$ 366,111
301 Parks CIP	-	22,488	22,488	3,785,788	-	3,785,788	3,785,788	-	3,785,788	22,488
302 Transportation CIP	125,865	40,584	166,449	7,957,135	1,304,720	9,261,855	8,083,000	1,304,720	9,387,720	40,584
303 Real Estate Excise Tax	-	44,232	44,232	2,917,500	-	2,917,500	2,916,657	-	2,916,657	45,075
311 Sewer Project CIP	401,025	151,999	553,024	1,919,940	(1,222,822)	697,118	2,215,000	(1,222,822)	992,178	257,964
Enterprise Fund:	\$ 8,301,508	\$ (2,117,568)	\$ 6,183,940	\$ 4,847,382	\$ -	\$ 4,847,382	\$ 4,830,860	\$ 171,340	\$ 5,002,200	\$ 6,029,122
401 Surface Water Management	8,301,508	(2,117,568)	6,183,940	4,847,382	-	4,847,382	4,830,860	171,340	5,002,200	6,029,122
Internal Service Funds:	\$ 5,675,740	\$ (40,000)	\$5,635,740	\$ 9,306,689	\$ 703,893	\$ 10,010,582	\$ 9,017,238	\$1,556,700	\$10,573,938	\$ 5,072,384
501 Fleet & Equipment	5,255,297	(40,000)	5,215,297	2,479,927	(852,807)	1,627,120	2,172,320	-	2,172,320	4,670,097
502 Property Management	85,000	-	85,000	916,396	-	916,396	1,001,396	-	1,001,396	-
503 Information Technology	335,443	-	335,443	3,406,246	781,428	4,187,674	3,339,402	781,428	4,120,830	402,287
504 Risk Management	-	-	-	2,504,120	775,272	3,279,392	2,504,120	775,272	3,279,392	-
Total All Funds	30,609,792	\$ (1,692,756)	\$28,917,036	\$86,456,943	\$ 1,754,332	\$88,211,275	\$90,390,445	\$2,925,768	\$93,316,213	\$ 23,812,099

EXHIBIT C
ADOPTED BUDGET BY FUND - YEAR 2023

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	21,309,004	5,251,861	26,560,865	54,253,705	13,624,674	67,878,379	58,594,205	19,739,385	78,333,590	16,105,654
001 General	\$ 15,837,013	\$ 3,550,785	\$ 19,387,798	\$ 43,535,910	\$ 1,756,204	\$ 45,292,114	\$ 48,207,266	\$ 5,085,451	\$ 53,292,717	\$ 11,387,195
101 Street	-	-	-	3,792,423	116,574	3,908,997	3,792,423	116,574	3,908,997	-
103 Transportation Benefit District	58,424	32,716	91,140	835,000	-	835,000	835,000	-	835,000	91,140
104 Hotel/Motel Lodging Tax Fund	2,677,042	333,133	3,010,175	1,125,000	-	1,125,000	1,125,000	(220,650)	904,350	3,230,825
105 Property Abatement/RHSP/1406	-	278,099	278,099	425,500	-	425,500	425,500	278,099	703,599	-
106 Public Art	-	50,588	50,588	37,000	-	37,000	37,000	50,588	87,588	-
180 Narcotics Seizure	-	55,667	55,667	-	-	-	-	55,667	55,667	0
181 Felony Seizure	-	23,305	23,305	-	-	-	-	23,305	23,305	(0)
182 Federal Seizure	-	703	703	-	-	-	-	703	703	0
190 CDBG	1,513,495	350,238	1,863,733	553,819	728,370	1,282,189	553,819	2,592,103	3,145,922	0
191 Neighborhood Stabilization Prog	-	14,148	14,148	28,000	275,000	303,000	28,000	289,148	317,148	0
192 SSMCP	-	(405,878)	(405,878)	311,125	216,000	527,125	306,377	-	306,377	(185,130)
195 Public Safety Grants	-	-	-	-	112,821	112,821	-	112,821	112,821	-
196 ARPA (American Rescue Plan Act)	19,209	807,078	826,287	-	10,419,705	10,419,705	-	11,245,992	11,245,992	-
201 GO Bond Debt Service	-	-	-	2,521,978	-	2,521,978	2,521,978	-	2,521,978	-
202 LID Debt Service	-	109,584	109,584	236,692	-	236,692	236,692	109,584	346,276	-
204 Sewer Project Debt	1,070,728	49,600	1,120,328	851,258	-	851,258	525,150	-	525,150	1,446,436
251 LID Guaranty	133,093	2,095	135,188	-	-	-	-	-	-	135,188
Capital Project Funds:	6,809,757	14,136,907	20,946,664	15,162,865	22,519,927	37,682,792	21,198,625	36,903,941	58,102,566	526,890
301 Parks CIP	-	3,947,368	3,947,368	965,000	12,022,858	12,987,858	965,000	15,970,226	16,935,226	-
302 Transportation CIP	3,767,000	9,340,490	13,107,490	11,154,000	9,548,485	20,702,485	14,921,000	18,763,110	33,684,110	125,865
303 Real Estate Excise Tax	2,068,447	190,329	2,258,776	2,200,000	948,584	3,148,584	3,866,625	1,540,735	5,407,360	-
311 Sewer Project CIP	974,310	658,720	1,633,030	843,865	-	843,865	1,446,000	629,870	2,075,870	401,025
Enterprise Fund:	4,393,180	6,616,555	11,009,735	4,731,450	-	4,731,450	5,731,863	1,707,814	7,439,677	8,301,508
401 Surface Water Management	4,393,180	6,616,555	11,009,735	4,731,450	-	4,731,450	5,731,863	1,707,814	7,439,677	8,301,508
Internal Service Funds:	5,802,936	305,659	6,108,595	9,200,400	1,580,124	10,780,524	9,209,630	2,003,749	11,213,379	5,675,740
501 Fleet & Equipment	5,000,658	180,213	5,180,871	2,898,946	50,000	2,948,946	2,526,520	348,000	2,874,520	5,255,297
502 Property Management	530,000	125,625	655,625	912,134	673,739	1,585,873	1,357,134	799,364	2,156,498	85,000
503 Information Technology	272,278	(179)	272,099	2,940,490	682,385	3,622,875	2,877,146	682,385	3,559,531	335,443
504 Risk Management	-	-	-	2,448,830	174,000	2,622,830	2,448,830	174,000	2,622,830	-
Total All Funds	38,314,877	\$ 26,310,982	\$64,625,859	\$ 83,348,420	\$ 37,724,725	\$121,073,145	\$ 94,734,323	\$ 60,354,889	\$155,089,212	\$ 30,609,792

EXHIBIT D
ADOPTED BUDGET BY FUND - YEAR 2024

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 16,968,504	\$ (862,850)	\$ 16,105,654	\$ 54,102,848	\$ 1,619,661	\$ 55,722,509	\$ 57,869,295	\$ 1,672,607	\$ 59,541,902	\$ 12,286,262
001 General	11,165,657	221,538	11,387,195	44,145,920	1,356,000	45,501,920	47,837,515	1,507,684	49,345,199	7,543,916
101 Street	-	-	-	2,958,027	36,861	2,994,888	2,958,027	36,861	2,994,888	-
103 Transportation Benefit District	58,424	32,716	91,140	835,000	-	835,000	835,000	91,140	926,140	(0)
104 Hotel/Motel Lodging Tax Fund	2,677,042	553,783	3,230,825	1,125,000	-	1,125,000	1,125,000	-	1,125,000	3,230,825
105 Property Abatement/RHSP/1406	-	-	-	488,000	-	488,000	488,000	-	488,000	-
106 Public Art	-	-	-	37,000	-	37,000	37,000	-	37,000	-
180 Narcotics Seizure	-	0	0	-	-	-	-	-	-	0
181 Felony Seizure	-	(0)	(0)	-	-	-	-	-	-	(0)
182 Federal Seizure	-	0	0	-	-	-	-	-	-	0
190 CDBG	1,513,495	(1,513,495)	0	550,000	-	550,000	550,000	-	550,000	0
191 Neighborhood Stabilization Prog	-	0	0	45,500	-	45,500	45,500	-	45,500	0
192 SSMCP	4,748	(189,878)	(185,130)	311,125	226,800	537,925	315,874	36,922	352,796	-
195 Public Safety Grants	-	-	-	-	-	-	-	-	-	-
196 ARPA (American Rescue Plan Act)	19,209	(19,209)	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	2,517,754	-	2,517,754	2,517,754	-	2,517,754	-
202 LID Debt Service	-	-	-	219,765	-	219,765	219,765	-	219,765	-
204 Sewer Project Debt	1,396,836	49,600	1,446,436	869,757	-	869,757	939,860	-	939,860	1,376,333
251 LID Guaranty	133,093	2,095	135,188	-	-	-	-	-	-	135,188
Capital Project Funds:	\$ 773,997	\$ (247,107)	\$ 526,890	\$ 16,388,940	\$ 191,423	\$ 16,580,363	\$ 17,071,470	\$ (71,025)	\$ 17,000,445	\$ 106,808
301 Parks CIP	-	-	-	3,115,000	670,788	3,785,788	3,115,000	670,788	3,785,788	-
302 Transportation CIP	-	125,865	125,865	9,154,000	(1,196,865)	7,957,135	9,154,000	(1,071,000)	8,083,000	-
303 Real Estate Excise Tax	401,822	(401,822)	-	2,200,000	717,500	2,917,500	2,587,470	329,187	2,916,657	843
311 Sewer Project CIP	372,175	28,850	401,025	1,919,940	-	1,919,940	2,215,000	-	2,215,000	105,965
Enterprise Fund:	\$ 3,392,767	\$ 4,908,741	\$ 8,301,508	\$ 4,847,382	\$ -	\$ 4,847,382	\$ 4,812,468	\$ 18,392	\$ 4,830,860	\$ 8,318,030
401 Surface Water Management	3,392,767	4,908,741	8,301,508	4,847,382	-	4,847,382	4,812,468	18,392	4,830,860	8,318,030
Internal Service Funds:	\$ 5,793,706	\$ (117,966)	\$ 5,675,740	\$ 8,864,139	\$ 442,550	\$ 9,306,689	\$ 8,574,688	\$ 442,550	\$ 9,017,238	\$ 5,965,191
501 Fleet & Equipment	5,373,084	(117,787)	5,255,297	2,479,927	-	2,479,927	2,172,320	-	2,172,320	5,562,904
502 Property Management	85,000	-	85,000	916,396	-	916,396	1,001,396	-	1,001,396	-
503 Information Technology	335,622	(179)	335,443	3,017,696	388,550	3,406,246	2,950,852	388,550	3,339,402	402,287
504 Risk Management	-	-	-	2,450,120	54,000	2,504,120	2,450,120	54,000	2,504,120	-
Total All Funds	26,928,974	\$ 3,680,818	\$30,609,792	\$ 84,203,309	\$ 2,253,634	\$86,456,943	\$ 88,327,921	\$ 2,062,524	\$90,390,445	\$ 26,676,291