

ORDINANCE NO. 760

AN ORDINANCE of the City Council of the City of Lakewood, Washington, adopting the 2021/2022 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2021/2022 fiscal biennium have been prepared and filed on October 5, 2020 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 2, 2020, and having considered the public testimony presented; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance No. 746 on November 16, 2020 implementing the 2021/2022 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 754 on May 17, 2021 implementing the 2020 Carry Forward Budget Adjustment;

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2021/2022 Biennial Budget to: revise the estimated beginning balances to reflect the final 2020 ending fund balance; incorporate items previously approved by the City Council; adjustments to reflect economic conditions; appropriate projects funded by grants and contributions; and include new allocations.

WHEREAS, the City Council of the City of Lakewood having held a public hearing on the 2021/2022 Mid-Biennium Budget Adjustment on November 1, 2021.

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

Section 1. Budget Amendment. The budget for the 2021/2022 biennium, as set forth in Ordinance 754, Section 1 and as shown in Exhibits A (Current Revised Budget by Fund – Year 2021) and Exhibit B (Current Revised Budget by Fund – Year 2022), is amended to adopt the revised budget for the 2021/2022 biennium in the amounts and for the purposes as shown on Exhibits C (Revised Budget by Fund – Year 2021) and D (Revised Budget by Fund – Year 2022).

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

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. This Ordinance shall be in full force and effect for the fiscal years 2021 and 2022 five (5) days after publication as required by law.

ADOPTED by the City Council this 15th day of November, 2021.

CITY OF LAKEWOOD



Don Anderson, Mayor

Attest:



Briana Schumacher, City Clerk

Approved as to Form:



Heidi Ann Wachter, City Attorney

EXHIBIT A
CURRENT REVISED BUDGET BY FUND - YEAR 2021
 Per Ordinance 754 Adopted May 17, 2021

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	9,145,661	12,917,784	22,063,445	48,449,854	12,007,895	60,457,749	48,838,381	16,757,669	65,596,050	16,925,143
001 General	\$ 5,767,631	\$ 7,805,491	\$ 13,573,122	\$ 38,400,491	\$ 283,662	\$ 38,684,153	\$ 39,363,968	\$ 1,861,922	\$ 41,225,890	\$ 11,031,385
101 Street	-	-	-	2,343,813	76,356	2,420,169	2,343,813	76,356	2,420,169	-
102 Real Estate Excise Tax	540,095	1,731,415	2,271,510	1,800,000	-	1,800,000	2,078,195	139,000	2,217,195	1,854,315
103 Transportation Benefit District	640,000	47,753	687,753	835,000	-	835,000	-	-	-	1,522,753
104 Hotel/Motel Lodging Tax Fund	1,247,353	411,680	1,659,033	800,000	-	800,000	672,250	140,941	813,191	1,645,842
105 Property Abatement/RHSP/1406	-	658,414	658,414	470,000	24,287	494,287	470,000	682,701	1,152,701	-
106 Public Art	-	135,500	135,500	7,500	22,500	30,000	7,500	158,000	165,500	-
180 Narcotics Seizure	120,000	106,196	226,196	-	-	-	120,000	106,196	226,196	-
181 Felony Seizure	-	47,837	47,837	-	-	-	-	47,837	47,837	-
182 Federal Seizure	120,000	40,906	160,906	-	-	-	120,000	40,906	160,906	-
190 CDBG	-	1,381,724	1,381,724	595,000	3,733,614	4,328,614	595,000	5,115,338	5,710,338	-
191 Neighborhood Stabilization Prog	-	255,114	255,114	78,000	(36,000)	42,000	78,000	219,114	297,114	-
192 OEA Grant/SSMCP	-	18,017	18,017	227,500	7,517,728	7,745,228	227,500	7,535,573	7,763,073	172
195 Public Safety Grants	-	-	-	132,328	385,748	518,076	132,328	385,748	518,076	-
201 GO Bond Debt Service	-	-	-	1,690,821	-	1,690,821	1,690,821	-	1,690,821	-
202 LID Debt Service	-	248,038	248,038	268,920	-	268,920	268,920	248,038	516,958	-
204 Sewer Project Debt	578,288	29,025	607,313	800,481	-	800,481	670,086	-	670,086	737,708
251 LID Guaranty	132,294	674	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	1,392,832	7,614,504	9,007,336	15,911,002	10,142,700	26,053,702	17,097,002	17,249,580	34,346,582	714,456
301 Parks CIP	-	2,605,500	2,605,500	570,000	3,198,517	3,768,517	570,000	5,779,899	6,349,899	24,118
302 Transportation CIP	927,246	3,942,672	4,869,918	14,986,002	6,869,183	21,855,185	15,732,002	10,521,220	26,253,222	471,881
311 Sewer Project CIP	465,586	1,066,332	1,531,918	355,000	75,000	430,000	795,000	948,461	1,743,461	218,457
Enterprise Fund:	1,500,405	4,320,613	5,821,018	5,450,385	3,435	5,453,820	5,069,475	3,436,957	8,506,432	2,768,406
401 Surface Water Management	1,500,405	4,320,613	5,821,018	5,450,385	3,435	5,453,820	5,069,475	3,436,957	8,506,432	2,768,406
Internal Service Funds:	4,535,425	515,705	5,051,130	5,107,682	431,675	5,539,357	5,821,682	695,327	6,517,009	4,073,478
501 Fleet & Equipment	3,940,779	320,528	4,261,307	755,720	24,900	780,620	1,239,720	203,552	1,443,272	3,598,655
502 Property Management	389,124	195,176	584,300	695,603	40,000	735,603	925,603	125,000	1,050,603	269,300
503 Information Technology	205,522	1	205,523	2,059,879	356,905	2,416,784	2,059,879	356,905	2,416,784	205,523
504 Risk Management	-	-	-	1,596,480	9,870	1,606,350	1,596,480	9,870	1,606,350	-
Total All Funds	16,574,323	\$ 25,368,606	\$41,942,929	\$ 74,918,923	\$ 22,585,705	\$97,504,628	\$ 76,826,540	\$ 38,139,533	\$114,966,073	\$ 24,481,484

EXHIBIT B
CURRENT REVISED BUDGET BY FUND - YEAR 2022
Per Ordinance 754 Adopted May 17, 2021

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 8,757,134	\$ 8,168,009	\$ 16,925,143	\$ 50,452,982	\$ 896	\$ 50,453,878	\$ 49,594,172	\$ 1,080,616	\$ 50,674,788	\$ 16,704,233
001 General	4,804,154	6,227,231	11,031,385	40,226,201	-	40,226,201	40,094,292	363,359	40,457,651	10,799,935
101 Street	-	-	-	2,398,483	896	2,399,379	2,398,483	896	2,399,379	-
102 Real Estate Excise Tax	261,900	1,592,415	1,854,315	1,800,000	-	1,800,000	1,866,900	624,200	2,491,100	1,163,215
103 Transportation Benefit District	1,475,000	47,753	1,522,753	835,000	-	835,000	640,000	-	640,000	1,717,753
104 Hotel/Motel Lodging Tax Fund	1,375,103	270,739	1,645,842	1,000,000	-	1,000,000	800,000	-	800,000	1,845,842
105 Property Abatement/RHSP/1406	-	-	-	409,500	-	409,500	409,500	-	409,500	-
106 Public Art	-	-	-	15,000	-	15,000	15,000	-	15,000	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-	-	-
190 CDBG	-	-	-	595,000	-	595,000	595,000	-	595,000	-
191 Neighborhood Stabilization Prog	-	-	-	42,000	-	42,000	42,000	-	42,000	-
192 OEA Grant/SSMCP	-	172	172	227,500	-	227,500	227,500	-	227,500	172
195 Public Safety Grants	-	-	-	132,328	-	132,328	132,328	-	132,328	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	-	-	-	247,774	-	247,774	155,613	92,161	247,774	-
204 Sewer Project Debt	708,683	29,025	737,708	834,258	-	834,258	527,618	-	527,618	1,044,348
251 LID Guaranty	132,294	674	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	\$ 206,832	\$ 507,624	\$ 714,456	\$ 13,016,998	\$ 699,200	\$ 13,716,198	\$ 12,896,998	\$ 375,000	\$ 13,271,998	\$ 1,158,656
301 Parks CIP	-	24,118	24,118	3,355,000	75,000	3,430,000	3,355,000	75,000	3,430,000	24,118
302 Transportation CIP	181,246	290,635	471,881	9,411,998	624,200	10,036,198	9,411,998	300,000	9,711,998	796,081
311 Sewer Project CIP	25,586	192,871	218,457	250,000	-	250,000	130,000	-	130,000	338,457
Enterprise Fund:	\$ 1,881,316	\$ 887,091	\$ 2,768,407	\$ 7,565,476	\$ -	\$ 7,565,476	\$ 7,600,625	\$ 407	\$ 7,601,032	\$ 2,732,851
401 Surface Water Management	1,881,316	887,091	2,768,407	7,565,476	-	7,565,476	7,600,625	407	7,601,032	2,732,851
Internal Service Funds:	\$ 3,821,425	\$ 252,053	\$ 4,073,478	\$ 5,328,656	\$ 9,870	\$ 5,338,526	\$ 5,418,900	\$ 9,870	\$ 5,428,770	\$ 3,983,234
501 Fleet & Equipment	3,456,779	141,876	3,598,655	755,720	-	755,720	1,007,720	-	1,007,720	3,346,655
502 Property Management	159,124	110,176	269,300	798,917	-	798,917	703,917	-	703,917	364,300
503 Information Technology	205,522	1	205,523	2,177,539	-	2,177,539	2,110,783	-	2,110,783	272,279
504 Risk Management	-	-	-	1,596,480	9,870	1,606,350	1,596,480	9,870	1,606,350	-
Total All Funds	14,666,707	\$ 9,814,777	\$24,481,484	\$ 76,364,112	\$ 709,966	\$77,074,078	\$ 75,510,695	\$ 1,465,893	\$76,976,588	\$ 24,578,974

EXHIBIT C
REVISED BUDGET BY FUND - YEAR 2021

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	19,791,935	157,680	19,949,615	58,657,749	4,910,761	63,568,510	63,378,855	5,946,973	69,325,828	14,192,297
001 General	\$ 13,573,122	\$ 157,680	\$ 13,730,802	\$ 38,684,153	\$ 2,906,288	\$ 41,590,442	\$ 41,225,890	\$ 4,263,124	\$ 45,489,014	\$ 9,832,230
101 Street	-	-	-	2,420,169	95,304	2,515,473	2,420,169	95,304	2,515,473	-
103 Transportation Benefit District	687,753	-	687,753	835,000	-	835,000	-	-	-	1,522,753
104 Hotel/Motel Lodging Tax Fund	1,659,033	-	1,659,033	800,000	200,000	1,000,000	813,191	-	813,191	1,845,842
105 Property Abatement/RHSP/1406	658,414	-	658,414	494,287	75,300	569,587	1,152,701	75,300	1,228,001	-
106 Public Art	135,500	-	135,500	30,000	-	30,000	165,500	-	165,500	-
180 Narcotics Seizure	226,196	-	226,196	-	14,500	14,500	226,196	14,500	240,696	-
181 Felony Seizure	47,837	-	47,837	-	-	-	47,837	-	47,837	-
182 Federal Seizure	160,906	-	160,906	-	-	-	160,906	-	160,906	-
190 CDBG	1,381,724	-	1,381,724	4,328,614	36,294	4,364,908	5,710,338	36,294	5,746,632	-
191 Neighborhood Stabilization Prog	255,114	-	255,114	42,000	-	42,000	297,114	-	297,114	-
192 SSMCP	18,017	-	18,017	7,745,228	1,400,000	9,145,228	7,763,073	1,400,000	9,163,073	172
195 Public Safety Grants	-	-	-	518,076	197,405	715,481	518,076	197,405	715,481	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	1,690,821	-	1,690,821	1,690,821	-	1,690,821	-
202 LID Debt Service	248,038	-	248,038	268,920	(14,330)	254,590	516,958	(134,954)	382,004	120,624
204 Sewer Project Debt	607,313	-	607,313	800,481	-	800,481	670,086	-	670,086	737,708
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	11,278,846	-	11,278,846	27,853,702	10,174,883	38,028,585	36,563,777	8,056,123	44,619,900	4,687,531
301 Parks CIP	2,605,500	-	2,605,500	3,768,517	6,892,190	10,660,707	6,349,899	6,892,190	13,242,089	24,118
302 Transportation CIP	4,869,918	-	4,869,918	21,855,185	1,163,933	23,019,118	26,253,222	1,163,933	27,417,155	471,881
303 Real Estate Excise Tax	2,271,510	-	2,271,510	1,800,000	1,700,000	3,500,000	2,217,195	-	2,217,195	3,554,315
311 Sewer Project CIP	1,531,918	-	1,531,918	430,000	418,760	848,760	1,743,461	-	1,743,461	637,217
Enterprise Fund:	5,821,018	-	5,821,018	5,453,820	50,000	5,503,820	8,506,432	(8,443)	8,497,989	2,826,849
401 Surface Water Management	5,821,018	-	5,821,018	5,453,820	50,000	5,503,820	8,506,432	(8,443)	8,497,989	2,826,849
Internal Service Funds:	5,051,130	-	5,051,130	5,539,357	1,392,487	6,931,844	6,517,009	538,000	7,055,009	4,927,965
501 Fleet & Equipment	4,261,307	-	4,261,307	780,620	1,002,987	1,783,607	1,443,272	148,500	1,591,772	4,453,142
502 Property Management	584,300	-	584,300	735,603	86,500	822,103	1,050,603	86,500	1,137,103	269,300
503 Information Technology	205,523	-	205,523	2,416,784	303,000	2,719,784	2,416,784	303,000	2,719,784	205,523
504 Risk Management	-	-	-	1,606,350	-	1,606,350	1,606,350	-	1,606,350	-
Total All Funds	41,942,929	\$ 157,680	\$42,100,609	\$ 97,504,628	\$ 16,528,131	\$114,032,760	\$ 114,966,073	\$ 14,532,653	\$129,498,726	\$ 26,634,642

EXHIBIT D
REVISED BUDGET BY FUND - YEAR 2022

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 15,070,828	\$ (878,532)	\$14,192,297	\$ 48,653,878	\$ 908,952	\$49,562,830	\$ 48,183,688	\$ 1,926,938	\$50,110,626	\$ 13,644,501
001 General	11,031,385	(1,199,156)	9,832,230	40,226,201	864,065	41,090,266	40,457,651	1,840,162	42,297,813	8,624,683
101 Street	-	-	-	2,399,379	16,720	2,416,099	2,399,379	16,720	2,416,099	(0)
103 Transportation Benefit District	1,522,753	-	1,522,753	835,000	-	835,000	640,000	-	640,000	1,717,753
104 Hotel/Motel Lodging Tax Fund	1,645,842	200,000	1,845,842	1,000,000	-	1,000,000	800,000	-	800,000	2,045,842
105 Property Abatement/RHSP/1406	-	-	-	409,500	300	409,800	409,500	300	409,800	-
106 Public Art	-	-	-	15,000	30,000	45,000	15,000	30,000	45,000	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-	-	-
190 CDBG	-	-	-	595,000	-	595,000	595,000	-	595,000	-
191 Neighborhood Stabilization Prog	-	-	-	42,000	-	42,000	42,000	-	42,000	-
192 SSMCP	172	-	172	227,500	-	227,500	227,500	-	227,500	172
195 Public Safety Grants	-	-	-	132,328	-	132,328	132,328	-	132,328	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	-	120,624	120,624	247,774	(2,133)	245,641	247,774	39,756	287,530	78,735
204 Sewer Project Debt	737,708	-	737,708	834,258	-	834,258	527,618	-	527,618	1,044,348
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	\$ 2,568,771	\$ 2,118,760	\$ 4,687,531	\$ 15,516,198	\$ (550,980)	\$ 14,965,218	\$ 15,763,098	\$ (563,000)	\$ 15,200,098	\$ 4,452,651
301 Parks CIP	24,118	-	24,118	3,430,000	(2,448,000)	982,000	3,430,000	(2,448,000)	982,000	24,118
302 Transportation CIP	471,881	-	471,881	10,036,198	1,712,000	11,748,198	9,711,998	1,712,000	11,423,998	796,081
303 Real Estate Excise Tax	1,854,315	1,700,000	3,554,315	1,800,000	-	1,800,000	2,491,100	173,000	2,664,100	2,690,215
311 Sewer Project CIP	218,457	418,760	637,217	250,000	185,020	435,020	130,000	-	130,000	942,237
Enterprise Fund:	\$ 2,768,406	\$ 58,443	\$ 2,826,849	\$ 7,565,476	\$ 50,000	\$ 7,615,476	\$ 7,601,032	\$ (341,991)	\$ 7,259,041	\$ 3,183,284
401 Surface Water Management	2,768,406	58,443	2,826,849	7,565,476	50,000	7,615,476	7,601,032	(341,991)	7,259,041	3,183,284
Internal Service Funds:	\$ 4,073,478	\$ 854,487	\$ 4,927,965	\$ 5,338,526	\$ 193,900	\$ 5,532,426	\$ 5,428,770	\$ 193,900	\$ 5,622,670	\$ 4,837,721
501 Fleet & Equipment	3,598,655	854,487	4,453,142	755,720	-	755,720	1,007,720	-	1,007,720	4,201,142
502 Property Management	269,300	-	269,300	798,917	-	798,917	703,917	-	703,917	364,300
503 Information Technology	205,523	-	205,523	2,177,539	97,800	2,275,339	2,110,783	97,800	2,208,583	272,279
504 Risk Management	-	-	-	1,606,350	96,100	1,702,450	1,606,350	96,100	1,702,450	-
Total All Funds	24,481,483	\$ 2,153,158	\$26,634,642	\$ 77,074,078	\$ 601,872	\$77,675,950	\$ 76,976,588	\$ 1,215,847	\$78,192,435	\$ 26,118,157

ORDINANCE NO. 761

AN ORDINANCE of the City Council of the City of Lakewood, Washington, adopting the 2021/2022 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2021/2022 fiscal biennium have been prepared and filed on October 5, 2020 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 2, 2020, and having considered the public testimony presented; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance No. 746 on November 16, 2020 implementing the 2021/2022 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 754 on May 17, 2021 implementing the 2020 Carry Forward Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 760 on November 15, 2021 implementing the 2021/2022 Mid-Biennium Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2021/2022 Biennial Budget to incorporate the American Rescue Plan Act (ARPA) funded programs as adopted by the City Council on September 20, 2021 via Ordinance 759; and

WHEREAS, the City Council of the City of Lakewood having held a public hearing on the 2021/2022 ARPA Funds Budget Adjustment on November 1, 2021.

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

Section 1. Budget Amendment. The budget for the 2021/2022 biennium, as set forth in Ordinance 760, Section 1 and as shown in Exhibit A (Current Revised Budget by Fund – Year 2021) and Exhibit B (Current Revised Budget by Fund – Year 2022) is amended to adopt the revised budget for the 2021/2022 biennium in the amounts and for the purposes as shown on Exhibits C (Revised Budget by Fund – Year 2021) and Exhibit D (Revised Budget by Fund – Year 2022).

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

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. This Ordinance shall be in full force and effect for the fiscal years 2021 and 2022 five (5) days after publication as required by law.

ADOPTED by the City Council this 15th day of November, 2021.

CITY OF LAKEWOOD



Don Anderson, Mayor

Attest:



Briana Schumacher, City Clerk

Approved as to Form:



Heidi Ann Wachter, City Attorney

EXHIBIT A
CURRENT REVISED BUDGET BY FUND - YEAR 2021
Per Ordinance 760 Adopted November 15, 2021

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	19,791,935	157,680	19,949,615	58,657,749	4,910,761	63,568,510	63,378,855	5,946,973	69,325,828	14,192,297
001 General	\$ 13,573,122	\$ 157,680	\$ 13,730,802	\$ 38,684,153	\$ 2,906,288	\$ 41,590,442	\$ 41,225,890	\$ 4,263,124	\$ 45,489,014	\$ 9,832,230
101 Street	-	-	-	2,420,169	95,304	2,515,473	2,420,169	95,304	2,515,473	-
103 Transportation Benefit District	687,753	-	687,753	835,000	-	835,000	-	-	-	1,522,753
104 Hotel/Motel Lodging Tax Fund	1,659,033	-	1,659,033	800,000	200,000	1,000,000	813,191	-	813,191	1,845,842
105 Property Abatement/RHSP/1406	658,414	-	658,414	494,287	75,300	569,587	1,152,701	75,300	1,228,001	-
106 Public Art	135,500	-	135,500	30,000	-	30,000	165,500	-	165,500	-
180 Narcotics Seizure	226,196	-	226,196	-	14,500	14,500	226,196	14,500	240,696	-
181 Felony Seizure	47,837	-	47,837	-	-	-	47,837	-	47,837	-
182 Federal Seizure	160,906	-	160,906	-	-	-	160,906	-	160,906	-
190 CDBG	1,381,724	-	1,381,724	4,328,614	36,294	4,364,908	5,710,338	36,294	5,746,632	-
191 Neighborhood Stabilization Prog	255,114	-	255,114	42,000	-	42,000	297,114	-	297,114	-
192 SSMCP	18,017	-	18,017	7,745,228	1,400,000	9,145,228	7,763,073	1,400,000	9,163,073	172
195 Public Safety Grants	-	-	-	518,076	197,405	715,481	518,076	197,405	715,481	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	1,690,821	-	1,690,821	1,690,821	-	1,690,821	-
202 LID Debt Service	248,038	-	248,038	268,920	(14,330)	254,590	516,958	(134,954)	382,004	120,624
204 Sewer Project Debt	607,313	-	607,313	800,481	-	800,481	670,086	-	670,086	737,708
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	11,278,846	-	11,278,846	27,853,702	10,174,883	38,028,585	36,563,777	8,056,123	44,619,900	4,687,531
301 Parks CIP	2,605,500	-	2,605,500	3,768,517	6,892,190	10,660,707	6,349,899	6,892,190	13,242,089	24,118
302 Transportation CIP	4,869,918	-	4,869,918	21,855,185	1,163,933	23,019,118	26,253,222	1,163,933	27,417,155	471,881
303 Real Estate Excise Tax	2,271,510	-	2,271,510	1,800,000	1,700,000	3,500,000	2,217,195	-	2,217,195	3,554,315
311 Sewer Project CIP	1,531,918	-	1,531,918	430,000	418,760	848,760	1,743,461	-	1,743,461	637,217
Enterprise Fund:	5,821,018	-	5,821,018	5,453,820	50,000	5,503,820	8,506,432	(8,443)	8,497,989	2,826,849
401 Surface Water Management	5,821,018	-	5,821,018	5,453,820	50,000	5,503,820	8,506,432	(8,443)	8,497,989	2,826,849
Internal Service Funds:	5,051,130	-	5,051,130	5,539,357	1,392,487	6,931,844	6,517,009	538,000	7,055,009	4,927,965
501 Fleet & Equipment	4,261,307	-	4,261,307	780,620	1,002,987	1,783,607	1,443,272	148,500	1,591,772	4,453,142
502 Property Management	584,300	-	584,300	735,603	86,500	822,103	1,050,603	86,500	1,137,103	269,300
503 Information Technology	205,523	-	205,523	2,416,784	303,000	2,719,784	2,416,784	303,000	2,719,784	205,523
504 Risk Management	-	-	-	1,606,350	-	1,606,350	1,606,350	-	1,606,350	-
Total All Funds	41,942,929	\$ 157,680	\$42,100,609	\$ 97,504,628	\$ 16,528,131	\$114,032,760	\$ 114,966,073	\$ 14,532,653	\$129,498,726	\$ 26,634,642

EXHIBIT B
CURRENT REVISED BUDGET BY FUND - YEAR 2022
Per Ordinance 760 Adopted November 15, 2021

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 15,070,828	\$ (878,532)	\$14,192,297	\$ 48,653,878	\$ 908,952	\$49,562,830	\$ 48,183,688	\$ 1,926,938	\$50,110,626	\$ 13,644,501
001 General	11,031,385	(1,199,156)	9,832,230	40,226,201	864,065	41,090,266	40,457,651	1,840,162	42,297,813	8,624,683
101 Street	-	-	-	2,399,379	16,720	2,416,099	2,399,379	16,720	2,416,099	(0)
103 Transportation Benefit District	1,522,753	-	1,522,753	835,000	-	835,000	640,000	-	640,000	1,717,753
104 Hotel/Motel Lodging Tax Fund	1,645,842	200,000	1,845,842	1,000,000	-	1,000,000	800,000	-	800,000	2,045,842
105 Property Abatement/RHSP/1406	-	-	-	409,500	300	409,800	409,500	300	409,800	-
106 Public Art	-	-	-	15,000	30,000	45,000	15,000	30,000	45,000	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-	-	-
190 CDBG	-	-	-	595,000	-	595,000	595,000	-	595,000	-
191 Neighborhood Stabilization Prog	-	-	-	42,000	-	42,000	42,000	-	42,000	-
192 SSMCP	172	-	172	227,500	-	227,500	227,500	-	227,500	172
195 Public Safety Grants	-	-	-	132,328	-	132,328	132,328	-	132,328	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	-	120,624	120,624	247,774	(2,133)	245,641	247,774	39,756	287,530	78,735
204 Sewer Project Debt	737,708	-	737,708	834,258	-	834,258	527,618	-	527,618	1,044,348
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	\$ 2,568,771	\$ 2,118,760	\$ 4,687,531	\$ 15,516,198	\$ (550,980)	\$ 14,965,218	\$ 15,763,098	\$ (563,000)	\$ 15,200,098	\$ 4,452,651
301 Parks CIP	24,118	-	24,118	3,430,000	(2,448,000)	982,000	3,430,000	(2,448,000)	982,000	24,118
302 Transportation CIP	471,881	-	471,881	10,036,198	1,712,000	11,748,198	9,711,998	1,712,000	11,423,998	796,081
303 Real Estate Excise Tax	1,854,315	1,700,000	3,554,315	1,800,000	-	1,800,000	2,491,100	173,000	2,664,100	2,690,215
311 Sewer Project CIP	218,457	418,760	637,217	250,000	185,020	435,020	130,000	-	130,000	942,237
Enterprise Fund:	\$ 2,768,406	\$ 58,443	\$ 2,826,849	\$ 7,565,476	\$ 50,000	\$ 7,615,476	\$ 7,601,032	\$ (341,991)	\$ 7,259,041	\$ 3,183,284
401 Surface Water Management	2,768,406	58,443	2,826,849	7,565,476	50,000	7,615,476	7,601,032	(341,991)	7,259,041	3,183,284
Internal Service Funds:	\$ 4,073,478	\$ 854,487	\$ 4,927,965	\$ 5,338,526	\$ 193,900	\$ 5,532,426	\$ 5,428,770	\$ 193,900	\$ 5,622,670	\$ 4,837,721
501 Fleet & Equipment	3,598,655	854,487	4,453,142	755,720	-	755,720	1,007,720	-	1,007,720	4,201,142
502 Property Management	269,300	-	269,300	798,917	-	798,917	703,917	-	703,917	364,300
503 Information Technology	205,523	-	205,523	2,177,539	97,800	2,275,339	2,110,783	97,800	2,208,583	272,279
504 Risk Management	-	-	-	1,606,350	96,100	1,702,450	1,606,350	96,100	1,702,450	-
Total All Funds	24,481,483	\$ 2,153,158	\$26,634,642	\$ 77,074,078	\$ 601,872	\$77,675,950	\$ 76,976,588	\$ 1,215,847	\$78,192,435	\$ 26,118,157

EXHIBIT C
REVISED BUDGET BY FUND - YEAR 2021

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	19,949,615	-	19,949,615	63,568,511	4,192,719	67,761,230	69,325,829	4,192,719	73,518,548	14,192,297
001 General	\$ 13,730,802	\$ -	\$ 13,730,802	\$ 41,590,442	\$ -	\$ 41,590,442	\$ 45,489,014	\$ -	\$ 45,489,014	\$ 9,832,230
101 Street	-	-	-	2,515,473	-	2,515,473	2,515,473	-	2,515,473	-
103 Transportation Benefit District	687,753	-	687,753	835,000	-	835,000	-	-	-	1,522,753
104 Hotel/Motel Lodging Tax Fund	1,659,033	-	1,659,033	1,000,000	-	1,000,000	813,191	-	813,191	1,845,842
105 Property Abatement/RHSP/1406	658,414	-	658,414	569,587	-	569,587	1,228,001	-	1,228,001	-
106 Public Art	135,500	-	135,500	30,000	-	30,000	165,500	-	165,500	-
180 Narcotics Seizure	226,196	-	226,196	14,500	-	14,500	240,696	-	240,696	-
181 Felony Seizure	47,837	-	47,837	-	-	-	47,837	-	47,837	-
182 Federal Seizure	160,906	-	160,906	-	-	-	160,906	-	160,906	-
190 CDBG	1,381,724	-	1,381,724	4,364,908	-	4,364,908	5,746,632	-	5,746,632	-
191 Neighborhood Stabilization Prog	255,114	-	255,114	42,000	-	42,000	297,114	-	297,114	-
192 SSMCP	18,017	-	18,017	9,145,228	-	9,145,228	9,163,073	-	9,163,073	172
195 Public Safety Grants	-	-	-	715,481	-	715,481	715,481	-	715,481	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	4,192,719	4,192,719	-	4,192,719	4,192,719	0
201 GO Bond Debt Service	-	-	-	1,690,821	-	1,690,821	1,690,821	-	1,690,821	-
202 LID Debt Service	248,038	-	248,038	254,590	-	254,590	382,004	-	382,004	120,624
204 Sewer Project Debt	607,313	-	607,313	800,481	-	800,481	670,086	-	670,086	737,708
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	11,278,846	-	11,278,846	38,028,585	-	38,028,585	44,619,900	-	44,619,900	4,687,531
301 Parks CIP	2,605,500	-	2,605,500	10,660,707	-	10,660,707	13,242,089	-	13,242,089	24,118
302 Transportation CIP	4,869,918	-	4,869,918	23,019,118	-	23,019,118	27,417,155	-	27,417,155	471,881
303 Real Estate Excise Tax	2,271,510	-	2,271,510	3,500,000	-	3,500,000	2,217,195	-	2,217,195	3,554,315
311 Sewer Project CIP	1,531,918	-	1,531,918	848,760	-	848,760	1,743,461	-	1,743,461	637,217
Enterprise Fund:	5,821,018	-	5,821,018	5,503,820	-	5,503,820	8,497,989	-	8,497,989	2,826,849
401 Surface Water Management	5,821,018	-	5,821,018	5,503,820	-	5,503,820	8,497,989	-	8,497,989	2,826,849
Internal Service Funds:	5,051,130	-	5,051,130	6,931,844	-	6,931,844	7,055,009	-	7,055,009	4,927,965
501 Fleet & Equipment	4,261,307	-	4,261,307	1,783,607	-	1,783,607	1,591,772	-	1,591,772	4,453,142
502 Property Management	584,300	-	584,300	822,103	-	822,103	1,137,103	-	1,137,103	269,300
503 Information Technology	205,523	-	205,523	2,719,784	-	2,719,784	2,719,784	-	2,719,784	205,523
504 Risk Management	-	-	-	1,606,350	-	1,606,350	1,606,350	-	1,606,350	-
Total All Funds	42,100,609	\$ -	\$42,100,609	\$ 114,032,760	\$ 4,192,719	\$118,225,479	\$ 129,498,727	\$ 4,192,719	\$133,691,446	\$ 26,634,642

EXHIBIT D
REVISED BUDGET BY FUND - YEAR 2022

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 14,192,297	\$ -	\$14,192,297	\$ 49,562,830	\$ -	\$49,562,830	\$ 50,110,626	\$ -	\$50,110,626	\$ 13,644,501
001 General	9,832,230	-	9,832,230	41,090,266	-	41,090,266	42,297,813	-	42,297,813	8,624,683
101 Street	-	-	-	2,416,099	-	2,416,099	2,416,099	-	2,416,099	-
103 Transportation Benefit District	1,522,753	-	1,522,753	835,000	-	835,000	640,000	-	640,000	1,717,753
104 Hotel/Motel Lodging Tax Fund	1,845,842	-	1,845,842	1,000,000	-	1,000,000	800,000	-	800,000	2,045,842
105 Property Abatement/RHSP/1406	-	-	-	409,800	-	409,800	409,800	-	409,800	-
106 Public Art	-	-	-	45,000	-	45,000	45,000	-	45,000	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-	-	-
190 CDBG	-	-	-	595,000	-	595,000	595,000	-	595,000	-
191 Neighborhood Stabilization Prog	-	-	-	42,000	-	42,000	42,000	-	42,000	-
192 SSMCP	172	-	172	227,500	-	227,500	227,500	-	227,500	172
195 Public Safety Grants	-	-	-	132,328	-	132,328	132,328	-	132,328	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	120,624	-	120,624	245,641	-	245,641	287,530	-	287,530	78,735
204 Sewer Project Debt	737,708	-	737,708	834,258	-	834,258	527,618	-	527,618	1,044,348
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	\$ 4,687,531	\$ -	\$ 4,687,531	\$ 14,965,218	\$ -	\$ 14,965,218	\$ 15,200,098	\$ -	\$ 15,200,098	\$ 4,452,651
301 Parks CIP	24,118	-	24,118	982,000	-	982,000	982,000	-	982,000	24,118
302 Transportation CIP	471,881	-	471,881	11,748,198	-	11,748,198	11,423,998	-	11,423,998	796,081
303 Real Estate Excise Tax	3,554,315	-	3,554,315	1,800,000	-	1,800,000	2,664,100	-	2,664,100	2,690,215
311 Sewer Project CIP	637,217	-	637,217	435,020	-	435,020	130,000	-	130,000	942,237
Enterprise Fund:	\$ 2,826,849	\$ -	\$ 2,826,849	\$ 7,615,476	\$ -	\$ 7,615,476	\$ 7,259,041	\$ -	\$ 7,259,041	\$ 3,183,284
401 Surface Water Management	2,826,849	-	2,826,849	7,615,476	-	7,615,476	7,259,041	-	7,259,041	3,183,284
Internal Service Funds:	\$ 4,927,965	\$ -	\$ 4,927,965	\$ 5,532,426	\$ -	\$ 5,532,426	\$ 5,622,670	\$ -	\$ 5,622,670	\$ 4,837,721
501 Fleet & Equipment	4,453,142	-	4,453,142	755,720	-	755,720	1,007,720	-	1,007,720	4,201,142
502 Property Management	269,300	-	269,300	798,917	-	798,917	703,917	-	703,917	364,300
503 Information Technology	205,523	-	205,523	2,275,339	-	2,275,339	2,208,583	-	2,208,583	272,279
504 Risk Management	-	-	-	1,702,450	-	1,702,450	1,702,450	-	1,702,450	-
Total All Funds	26,634,642	\$ -	\$26,634,642	\$ 77,675,950	\$ -	\$77,675,950	\$ 78,192,435	\$ -	\$78,192,435	\$ 26,118,157