



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager
Date: May 2, 2016
Subject: 2016 Carry Forward Budget Adjustment

BACKGROUND:

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

- Revise the beginning fund balance by adjusting the estimated amount to reflect the final 2015 ending fund balance
- Housekeeping adjustments to incorporate items previously approved by the City Council
- Appropriate projects funded by grants and contributions
- Continuation of capital projects
- New allocations, on an exception basis.

PROPOSED BUDGET AMENDMENTS – SUMMARY:

The proposed budget adjustment:

- Increases total beginning fund balance for all funds by \$4.68M, resulting in a revised beginning fund balance of \$22.93M;
- Increases total revenues for all funds by \$7.15M, resulting in a total revised revenue budget of \$80.84M;
- Increases total expenditures for all funds by \$10.83M, resulting in a total revised expenditure budget of \$86.52M; and
- Increases total ending fund balance for all funds by \$1.00M, resulting in a revised projected ending fund balance of \$17.26M.

Fund Group	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Current Budget	Proposed Adjustment	Proposed Revised Budget	Current Budget	Proposed Adjustment	Proposed Revised Budget	Current Budget	Proposed Adjustment	Proposed Revised Budget	Current Budget	Proposed Adjustment	Proposed Revised Budget
Total Year 2016	\$ 18,253,967	\$ 4,679,075	\$ 22,933,042	\$ 73,692,656	\$ 7,151,829	\$ 80,844,485	\$ 75,692,177	\$ 10,825,458	\$ 86,517,635	\$ 16,254,445	\$ 1,005,444	\$ 17,259,889
General	3,752,416	2,096,443	5,848,859	36,576,221	130,523	36,706,744	35,887,542	916,221	36,803,763	4,441,095	1,310,745	5,751,840
Special Revenue	1,855,677	1,033,500	2,889,177	5,552,443	1,922,135	7,474,578	6,047,893	3,251,092	9,298,985	1,360,226	(295,459)	1,064,767
Debt Service	949,710	546,123	1,495,833	1,249,296	-	1,249,296	1,418,128	476,082	1,894,210	780,878	70,041	850,919
Capital Projects	2,261,389	443,205	2,704,594	22,197,002	4,629,740	26,826,742	22,810,174	5,194,436	28,004,610	1,648,217	(121,491)	1,526,726
Enterprise	5,371,282	430,168	5,801,450	2,893,110	86,339	2,979,449	5,228,926	229,415	5,458,341	3,035,466	287,092	3,322,558
Internal Service	4,063,493	129,636	4,193,129	5,224,584	383,092	5,607,676	4,299,514	758,212	5,057,726	4,988,563	(245,484)	4,743,079

GENERAL FUND ENDING FUND BALANCE

The 2016 estimated General/Street O&M Funds ending fund balance of \$5.75M equates to 15.5% of General/Street O&M Funds operating revenues.

In support of the City's financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. The goal date for meeting this target is no later than 2016 and is met with the 2015/2016 Adopted Biennial Budget and continues to be met with the proposed carry forward budget adjustments.

- *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. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$763K.
- *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. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.91M.
- *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. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.91M.

PROPOSED BUDGET AMENDMENTS – 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

City Manager Intern 6 month, 1-Time - Add \$10,000 for a skilled intern position to assist the City Manager Department with policy projects. The intern will learn about the functions and services of local government, as well as gain experience in the roles of various departments within a public agency. This

position will focus on projects that are intended to provide exposure to the operations and daily tasks of City government.

Audit Cost Increase, - Add \$4,000 in 2016 for anticipated increase in audit expense

WCIA Potential Deductibles for Claims Prior to 2014 – Carry forward internal service charges of \$134,235 in 2016. Refer to Fund 504 Risk Management section details.

Internal Service Allocations, 1-Time – Carry forward internal services charges of \$176,592 in 2016. Refer to Fund 503 Information Technology section details.

STOP Grant, 1-Time - Add grant award for FY 2015. The award is from the US Department of Justice through the Washington State Department of Commerce. Appropriate \$30,271 in revenue and expenditures for 2016. These funds are provided for a part-time office assistant position to provide support on STOP activities that will enhance prosecution’s response to adult or teen victims of domestic violence.

Motor Avenue Complete Streets, 1-Time – Appropriation of \$60,000 in 2016 for the development of a “complete streets” design concept for Motor Avenue SW. “Complete streets” uses a shared space approach, which reduces separations between vehicle traffic and pedestrians. Motor Avenue SW is an existing public right-of-way which bisects an existing block between Gravelly Lake Drive SW and Whitman Avenue SW. The street is used for cut-through traffic, and as a long, continuous driveway for adjoining private parking lots.

Analysis of Lakewood Towne Center Development, including a Potential Linear Park, carry forward balance of \$5,948 from 2015 for contracted services. McCament & Rogers was engaged by the City of Lakewood to offer observations and suggestions to improve the City’s economic development efforts concerning the Lakewood Towne Center in four general areas: 1) housing opportunities that could be incorporated into Towne Center; 2) provide suggested resources to identify and recruit a restaurant similar in quality to the former Lakewood Terrace; 3) add a hotel and an event center; and 4) provide suggestions for a park or park-like amenity that could be incorporated into Towne Center. \$10,000 was appropriated in 2015 to support landscape architectural design, economic impact analysis, and covenant review.

Pacific Highway Redevelopment Market Analysis – carry forward balance of \$12,508 from 2015 for contracted services. The City engaged Berk Consulting to evaluate the fiscal benefits of redeveloping properties on Pacific Highway. The potential project site is on the southeast side of Pacific Highway along I-5, just South of 108th Street and includes the current WSDOT property. The purpose of the project is to realize highest and best uses for the property that provide long-term fiscal benefits to the City. The project includes a new retail center and possibly a new auto dealer. The analysis revealed substantial benefit to the community which could support enhanced services for citizens, bring in new revenues and patrons, and clean up the area making it more inviting for everyone. Market analysis and land assembly review is recommended to fully understand the probability of success. \$20,000 was appropriated in 2015 for these services.

WSDOT Relocation, Pac Highway & Retail Development and Sales Tax Leakage, 1-Time, Appropriate \$50,000 for various analyses in 2016. In 2015, \$20,000 was appropriated for a Pacific Highway Redevelopment Market Analysis to be completed by Berk Consulting. Of this \$20,000 appropriation, \$7,492 was expended in 2015, and the balance of \$12,508 is being carried forward into 2016. Berk Consulting has been engaged with for the Pacific Highway & Retail Development and Sales Tax Leakage Analysis to evaluate retail leakage across retail sectors and evaluate the market feasibility of key retail sectors.

South Tacoma Way & Springbrook “Meet & Greets”, 1-Time - Appropriate \$9,000 in expenditures. The community & economic development department is proposing to perform community outreach to commercial property owners and businesses along South Tacoma Way and in the Springbrook neighborhood. The outreach is to occur prior to new road improvements being installed along Bridgeport Way and South Tacoma Way. City is desiring to improve business relationships and encourage higher intensity commercial redevelopment.

Subarea Plan, 1-Time – Appropriate \$300,000 in expenditures. The community & economic development department is proposing a subarea plan for the City’s downtown. The plan will focus on redevelopment, with an emphasis on establishing activity centers, capital investments, new design standards, and modified residential densities on a smaller scale than the current comprehensive plan. The Puget Sound Regional Council is also requiring the City to develop a subarea plan in exchange for receiving future transportation grants.

2015 Code Books, Ongoing – Appropriate \$5,000 in expenditures for the updating of Community and Economic Development Code Books.

2016 Comprehensive Plan Amendments, 1-Time - Appropriate \$13,400 to hire Berk Consulting to assist in the updating of the 2016 Comprehensive Plan.

Transfer to Fund 192, 1-Time – Allocate \$4,750 for training not budgeted in Fund 192 OEA/SSMCP.

Tacoma/Pierce County Economic Development Board, Ongoing, - Appropriate \$5,000 to offset increase in annual board fees. The current payment amount for 2015/2016 is \$15,000.

Court Services, Ongoing – Revenue increase of \$45,942, for DuPont revenue adjustment, based on reconciliation of 2015 Activity. The revised 2016 contract revenue is \$131,062.

Court Services, Ongoing – Revenue decrease of \$46,289, for University Place revenue adjustment, based on reconciliation of 2015 Activity. The revised 2016 contract revenue is \$124,711.

Court Services, Ongoing – Revenue decrease of \$6,988, for Steilacoom revenue adjustment, based on reconciliation of 2015 Activity. The revised 2016 contract revenue is \$92,352.

Fit Bit for Healthy Start Afterschool Program, 1-Time – Allocate \$8,000 in 2016 for the purchase of Fit Bits, funded by Studio Fitness contribution in 2015.

City of Fife - Washington Auto Theft Prevention Authority (WATPA), 1-Time - Appropriate \$81,999 of revenue in 2016 to account for the grant funding period September 1, 2015 through June 30, 2017. This funding through the City of Fife provides for the position of an Auto Crimes Enforcement Task Force Investigator who will be assigned to the WATPA program. There is no local match required. The mission of the Washington Auto Theft Prevention Authority is to prevent and reduce motor thefts in the State of Washington. The balance of this funding at the end of 2016 will be carried forward into 2017.

Criminal Justice Training Center (CJTC), 1-Time – Remove original appropriation of \$35,100 in revenue and replace to actuals of \$12,769 based on the actual grant award.

FBI – Pacific Northwest Innocence Lost Task Force (PNILTF), Ongoing – Eliminate original 2016 revenue and expenditure budget estimates. Appropriate \$ 34,400 in revenues and \$51,591 in expenditures in 2016 to account for contract payments. The allocation is comprised of \$25,800 in revenue

and \$38,693 in expenditures for the period 10/1/15-9/30/16 and \$8,600 in revenues and \$12,898 in expenditures for the period 10/1/2016-9/30/2017. The mission of the PNILTF is to identify and target for prosecution organized crime groups responsible for promotion of prostitution, specifically juvenile prostitution, interstate, or through the use of interstate commerce, drug trafficking, money laundering and alien smuggling. This contract pays for overtime, but not benefits.

FBI – Safe Streets Task Force (SSTF), Ongoing - Eliminate original 2016 revenue and expenditure budget estimates. The allocation is comprised of \$13,161 in revenue and \$18,557 in expenditures for the period 10/1/15-9/30/16 and \$4,387 in revenues and \$6,186 in expenditures for the period 10/1/2016-9/30/2017. The mission of the SSTF is to identify and target for prosecution organized crime groups responsible for drug trafficking, money laundering, alien smuggling, crimes of violence (murder), robber (aggravated assault), violent street gangs, as well as an intensified focus on the apprehension of dangerous fugitives. This contract pays for overtime, but not benefits.

Bulletproof Vest Match, 1-Time – Carry forward unused appropriated expenditures of \$1,942 to be used as match for the Department of Justice - Bulletproof Vest grant of \$ 13,544 awarded to the City of Lakewood in 2015.

Vessel Registration – Carry forward balance of \$8,958 in expenditures from 2015. Add expenditure appropriations of \$18,650 to include \$12,900 in personnel overtime wages and benefits, and \$5,750 for boathouse lease costs. There is \$12,900 in original 2016 revenue budget to offset expenditures. Vessel Registration fees are received from the state through the county from marine vessel registrations to use in eligible boating safety/education and law enforcement programs.

Pierce County Sex Offender Residency Verification – Remove the original 2016 revenue appropriation of \$28,000 and replace it with the actual of \$12,685. The purpose of this contract is to aid in the verification of all registered sex offenders' places of residence for level I offenders every twelve months, level II offenders every six months, and level III offenders every three months in Pierce County.

Greater Lakes Mental Health – Mental Health Professional (MHP), 1-Time - Add \$31,851 in expenditures for professional services. The purpose of this contract is to provide a MHP to work in the field with Neighborhood Police Officers on calls involving mentally unstable persons. The MHP will assess, stabilize, and provide alternatives, if possible to jailing and hospitalization. Prior to renewing this contract in the amount of \$76,373, the City had in place two Department of Justice grants from 2013 and 2014 to pay for partial program costs. This \$31,851 is the city's contribution.

Department of Health and Social Services – Western State Hospital Police Protection, 1-Time - Add \$45,000 in revenue for service calls to Western State Hospital. The purpose of this contract is to provide patrol and emergency police services and emergency police protection (911), evidence preservation and incident investigation services at Western State Hospital and adjacent areas. The current contract period is from 10/23/15-6/30/16.

General/Street Fund Subsidy – Increase by \$30,731 for the following:

- \$14,531 in 2016 for Information Technology Allocation
- 16,200 in 2016 for Gravelly Lake/Park Lodge Elementary Flashing Sign

Fund 101 Street Operations & Maintenance

Allocation of Internal Service Charges – Carry forward \$14,531 for internal service charges for share of information technology costs offset by increase in General Fund subsidy.

Gravelly Lake/Park Lodge Elementary Flashing Sign – Carry forward project balance of \$15,000 and add \$1,200 to cover actual cost of flashing sign offset by increase in General Fund subsidy.

Fund 102 Real Estate Excise Tax

Transfer to Fund 301 Parks Capital – Add \$50,000 transfer to Gateways Project for Pac Hwy/100th and \$10,234 for Springbrook Demolition/Abatement

Transfer to Fund 302 Transportation Capital – Add an additional transfers of \$396,571 in 2016 to provide additional funds for various capital projects to cover increased costs as part of the year-end estimate review of each project. Add \$4,000 to offset transfer from Transportation Benefit District reduction due to audit costs.

Fund 103 Transportation Benefit District

Annual Audit Costs – Add expenditure of \$4,000 to cover annual audit.

Transfer to Fund 302 Transportation Capital – Reduce transfers by \$4,000 accommodate audit costs.

Fund 105 Property Abatement

Eliminate Original Budget Estimate and Replace with Updated Estimate, 1-Time – Remove original and increase 2016 expenditure allocations to \$193,200. Add anticipated abatement revenue of \$8,869.

The Property Abatement Fund accounts for projects that the City has identified and processed through the abatement program. All revenues from the rightful recovery of those project expenses, along with all revenues from fees, fines, and interest, and other rightful recoveries from those projects are deposited into the fund for the purpose of funding additional abatement.

Fund 180 Narcotic Seizures

Drug Enforcement Agency (DEA) Tacoma Regional Task Force, 1-Time – carry forward grant balance revenue and expenditure appropriation of \$6,828, and add expenditure appropriation of \$2,474 for benefits. The contract with the DEA in the amount of \$17,548 is for the period from 10/1/2015 – 9/30/2016. The purpose of these funds is to disrupt the illicit drug traffic in the Pierce County Washington area by immobilizing targeted violators and trafficking organizations, to conduct undercover operations, and to gather and report intelligence data related to trafficking narcotics and dangerous drugs.

Narcotic Seizures - Add \$299,786 in expenditures resulting in a revised ending fund balance of \$0.

Fund 182 Federal Seizures

Federal Seizures - Add \$196,847 in expenditures resulting in a revised ending fund balance of \$0

Fund 190 CDBG Grants

Eliminate Original Budget Estimate and Replace with Updated Estimates, 1-Time - Remove the original CDBG grant budget amounts of \$500,000 in revenue and \$500,000 in expenditures.

- *CDBG Entitlement Programs, 1-Time* – The CDBG entitlement year runs from 7/1 through 6/30. The funding allocation priorities are approved through the City of Lakewood Annual Action Plan

process. The City of Lakewood receives an entitlement from the Department of Housing and Urban Development.

- *CDBG 2013-2014 Entitlement Programs, 1-Time* – Carry forward grant program revenue allocation of \$69,910 to provide: \$30,028 for physical improvement programs; and \$39,882 for housing programs.
- *CDBG 2014-2015 Entitlement Program, 1-Time* - Carry forward grant program revenue allocation of \$147,419 to provide: \$25,000 for public services; and \$122,419 for housing programs.
- *CDBG 2015-2016 Entitlement Program, 1-Time* – Carry forward grant program revenue allocation of \$447,454 to provide: \$77,557 for administration; \$315,698 for physical improvements; and \$54,198 in housing programs.
- *CDBG 2016-2017 Entitlement Program, 1-Time* – Add grant program revenue allocation of \$467,050; and carry forward grant revenue allocation of \$101,115 to provide: \$93,410 administration; \$343,000 physical improvements; \$131,755 in housing programs.
- *CDBG Revolving Loans Major/Program Income, 1-Time* - Add \$35,000 program income to carry forward of \$34,859 existing program income to provide for related program expenditures of \$69,859.
- *CDBG Revolving Loans Down Payment Assistance, 1-Time* – Add \$10,000 program income from loan repayments to carry forward of \$6,092 existing program income to provide for related program expenditures of \$16,092.
- *CDBG Economic Development, 1-Time* – Add \$6,300 program income from loan principal payments, and \$882 from revolving loan interest, to carry forward of existing program income of \$12,728 to provide for related program expenditures of \$19,910. Economic Business Loans are low interest business loans for the purpose of creating and/or retaining low-income jobs.

HUD – SECTION 108 Loan Guarantee Program, 1-Time, Carry forward \$141,500 to provide for 108th Street – Main Street to Bridgeport Way project expenditures.

HOME, 1-Time – Carry forward \$741,931 in grant revenue allocation to provide: \$6,283 administration; \$75,623 for housing rehabilitation programs; and \$660,025 in affordable housing and down payment assistance.

Nisqually Grant for Emergency Assistance for Displaced Residents (EADR), 1-Time – carry forward revenue of \$4,068 received in 2012 and grant program balance expenditure allocations of \$4,068. Expenditures provide for emergency rental relocation assistance to families and individuals displaced through no fault of their own during building and code enforcement closures, fires, drug activity closures, health department actions, and other incidences that create homelessness.

Nisqually Grant for Minor Home Repairs, 1-Time – new revenue allocation of \$375 for minor loan repayment and carry forward of revenue allocation of \$9,520 received in 2015 to pay minor home repair loan program expenditures of \$9,895. Nisqually funds are used for residents who do not qualify for CDBG funding do to ineligible housing or income.

Fund 191 Neighborhood Stabilization Program

NSPI, 1-Time – Add \$38,885 in abatement revenue in 2016. Add \$191,760 in program expenditure allocations for 2016. The program provides funding to remove and redevelop blighted structures from abandoned, vacant, or foreclosed properties. Revolving funds are used to pay for program costs.

Fund 192 Office of Economic Adjustment/South Sound Military Communities Partnership

Transfer from General Fund, 1-Time – Appropriate transfer and expenditure of \$4,750 to SSMCP for training of personnel.

Fund 195 Public Safety Grants

Washington Traffic Safety Commission – Impaired Driving Emphasis Grant, 1-Time - Appropriate a total of \$7,500 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional DUI patrols.

Washington Traffic Safety Commission – Target Zero, 1-Time - Appropriate a total of \$2,850 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional DUI patrols.

Washington Traffic Safety Commission – Distracted Driving Grant, 1-Time - Appropriate a total of \$1,450 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional distracted driving patrols.

Washington Traffic Safety Commission – Motorcycle, 1-Time - Appropriate a total of \$2,500 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local motorcycle patrols.

Washington Traffic Safety Commission – Seatbelts, 1-Time - Appropriate a total of \$1,600 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled multi-jurisdictional seatbelt focused patrols.

Emergency Management Planning Grant, 1-Time - Appropriate a total of \$26,410 balance of grant revenues and expenditures in 2016 to account for the grant funding period of July 1, 2015 through August 31, 2016. The grant is for the purpose of paying the salary and benefits of an emergency management coordinator in cooperation with West Pierce Fire and Rescue. This grant requires a 50% match which is already budgeted in the General Fund Emergency Management budget in addition to in-kind Assistant Police Chief wages.

Justice Assistance Grant – Metal Theft, 1-Time - Appropriate a total of \$1,155 balance of grant revenues and expenditures. The grant has been reallocated to use as payment for the City’s contract with Greater Lakes Mental Health for a Mental Health Professional to be available to the Lakewood Police Department as a resource to assess persons in crisis, provide in-place treatments and methods of stabilization other than jail or unnecessary hospital visits for individuals experiencing mental health related issues.

Bulletproof Vest Partnership, 1-Time - Appropriate a total of \$13,544 in revenue and expenditures for the grant period of April 15, 2015 through August 31, 2017. This funding is for armored vests that meet the

National Institute of Justice applicable ballistic and stab resistant standards for officers. There is a 50% local match required. This match is already budgeted in the General Fund.

Washington State Parks Recreational Boating Safety, 1-Time - Appropriate \$12,759 in revenues and expenditures for grant period March 1, 2016–September 30, 2016. This grant provides funding for officer overtime and benefits for emphasis patrol, vessel safety inspections, and educational boater safety related activities. This grant has in-kind matching requirements of \$6,669.

Justice Assistance Grant – Mental Health, 1 –Time Allocate \$ - 43,367 in revenue and expenditures in 2016 to account for funding of the City’s Greater Lakes Mental Health contract for a mental health professional to be available to the Lakewood Police Department as a resource to assess persons in crisis, provide in-place treatments and methods of stabilization other than jail or unnecessary hospital visits for individuals experiencing mental health related issues. This portion of funding is rolled over from 2015.

Washington Traffic Safety Commission – Phlebotomy, 1-Time - Appropriate a total of \$50,000 in revenues and expenditures in 2016. This grant is to fund the Lakewood Police Department to operate the Law Enforcement Phlebotomist Pilot Program. This program is aimed at training law enforcement officers within the department to draw blood from suspected impaired drivers for the purposes of forensic alcohol and drug testing and submission as evidence to the Lakewood Municipal Court. The grant period is from 2/1/2016 - 6/30/17. The City provides match for this funding with Driving Under the Influence Court fees used for DUIC patrols, and in-kind match of Police Traffic Sergeant wages and benefits.

Fund 202 LID Debt Service

Debt Service, 1-Time – Appropriate expenditures of \$476,082 to call a portion of the outstanding bonds for CLID 1101. The excess payment is funded by excess revenue received in 2015 as a result of a property owner paying off the remaining balance of their assessment early, as well as \$150,000 in regular receipts from property owners in 2015. In 2015, the excess payment was scheduled to be used to call additional outstanding bonds; however, the call notice was sent a day later than what is stipulated in the bond ordinance, and the City was unable to call any bonds for CLID 1101. In 2016, the City will be calling a total of \$560,000 in bonds (\$85,200 originally budgeted), as well as making an interest payment of \$50,541 (\$49,260 originally budgeted).

Fund 301 Parks Capital

Springbrook Park Expansion Phase II – Appropriate \$290,233 for the completion of demolition services, removal costs, site development, picnic shelter, design and construction. The additional costs to the project are being funded through \$18,076 carry over of 2015 USGA Fees, \$47,157 in unused project balance from the Fort Steilacoom Barn Removal Project completed in 2015, \$25,000 donation from Lakewood First Lions in 2016 and \$200,000 grant from Names Foundation.

Waughop Lake Trail – Carry forward project balance of \$24,408.

Harry Todd Playground Replacement – Carry forward \$193,550 project balance.

Springbrook Park Acquisition Phase IV – Allocate \$10,234 in REET to fund the abatement costs incurred, but not funded in 2015 for removal of several dilapidated structures on the purchased land at Springbrook Park.

Gateways Project – Appropriate \$50,000 in additional costs to fund a gateway at Pacific Highway & 100th funded by transfer in from Fund 102 REET.

Fort Steilacoom Barn Removal – Carry forward project balance of \$2,416.

Fund 302 Transportation Capital

Personnel, Engineering, & Professional Services – Reduce Personnel Costs \$13,372 to cover 2015 cost (timing difference).

New LED Streetlights – Carry forward \$62,830 in construction costs that were budgeted but not completed in 2015. Funded by \$ 62,830 of project ending fund balance.

Neighborhood Traffic Safety – Carry forward \$4,584 in construction costs that were budgeted but not completed in 2015. Funded by \$4,584 of project ending fund balance.

Minor Capital – Carry forward \$10,060 in construction costs that were budgeted but not completed in 2015. Allocate additional \$200,000 for Marking supplies (\$40,000), Crack sealing (\$20,000), Pavement patching (\$100,000) and Street Striping (\$40,000). Project additions funded by REET, \$200,000 and \$45,060 of project ending fund balance.

Chip Seal Program – Appropriate \$35,786 for construction costs for additional project scope, the addition of Onyx Dr. SW, in 2016. Funded by \$55,786 of project ending fund balance.

Bridgeport Way/83rd to 75th – Carry forward \$433,436 in construction and intergovernmental costs that were budgeted but not completed in 2015. Funded by \$153,796 of project ending fund balance, \$224,640 from TIB Grant and \$5,000 from Lakewood Water participation.

Gravelly Lake Drive/100th St to Bridgeport Way – Carry forward \$148,444 in services and land acquisition that was budgeted but not completed in 2015. Funded by \$12,744 of project ending fund balance, and \$158,205 from WSDOT grant.

So Tacoma Way/SR512 to 96th – Carry forward \$64,243 in personnel costs and land acquisition that was budgeted, but not completed in 2015. Funded by anticipated TIB grant of \$167,940. Reduce 2016 REET budget by \$12,245.

Madigan Access Improvements – Carry forward \$926,408 in construction costs there were budgeted but not completed in 2015. Funded by \$466,687 from OEA grant and \$459,359 in WSDOT Rail grant

Traffic Signal Upgrade Phase IV – Carry forward final WSDOT grant payout of \$9,515. Reallocate \$13,629 from Unallocated to cover final contractor payouts.

Steilacoom Blvd Corridor Safety Project – Carry forward personnel and land acquisition costs of \$44,661 that were budgeted but not completed in 2015. Funded by WSDOT Grant of \$44,948

Bridgeport Way/JBLM to I-5 – Reduce 2016 construction costs \$25,762 for work completed in 2015. Reduce 2016 WSDOT grant funding \$21,910 and 2016 Developer Contributions \$56,975 for monies received in 2015

South Tacoma Way/Steilacoom Blvd to 88th – Carry forward \$104,883 in construction costs that were budgeted but no completed in 2015. Funded by \$132,566 of project ending fund balance and 2016 WSDOT grant funding of \$78,044

111th/112th Bridgeport Way to Kendrick – Reduce 2016 construction costs \$12,099 for work completed in 2015. Reduce 2016 WSDOT grant funding \$6,369 for monies received in 2015.

Bridgeport Way Overlay – Pac Hwy to 112th – Carry forward \$2,000 in construction costs that were budgeted but not completed in 2015. Funded by \$4,325 WSDOT grant. Reallocate \$22,272 to Unallocated for funding not anticipated for project completion.

Lakewood Dr. 100th to Steilacoom Blvd – Carry forward \$14,442 in constructions costs that were budgeted but not completed in 2015. Funded by \$4,942 of project ending fund balance from 2015 and \$9,500 reallocation from Unallocated. Reduce Fund 103 transfer in, \$4,000 to accommodate TBD annual audit costs and increase fund 102 transfer in, \$4,000 to offset.

Steilacoom Blvd/Lakewood Dr. to 300 Ft West of So. Tacoma Way - Carry forward \$2,000 in construction costs that were budgeted but not completed in 2015. Funded by WSDOT grant of \$4,325. Reallocate \$22,286 to Unallocated for funding not anticipated for project completion.

108th St/Main St to Bridgeport Way – Carry forward \$4,735 in construction costs that were budgeted but not completed in 2015. Funded by \$40,698 in REET transfer in to replace of TBD funding not transferred in 2015.

Lakewood Traffic Signal Upgrade Phase V – Carry forward \$215,134 in construction costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$194,494.

Steilacoom Blvd/Farwest to Phillips – Carry forward \$96,761 in in labor and services costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$83,699 and Intergovernmental grant match of \$4,400.

Safety Projects – Military Road/112th – Carry forward \$32,723 in in labor and services costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$29,824 and \$11,899 carry over of project ending fund balance from 2015.

Safety Projects – Roadway Safety at 96th & 40th – Carry forward \$13,727 in in labor and services costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$11,367 and carry over of \$7,360 of project ending fund balance from 2015.

San Francisco/Bridgeport to Addison – Reallocate \$813 to unallocated for project savings and reduce 2016 REET budget \$18,942. Project completed in 2015.

Custer/John Dower – Reallocate \$1,685 from unallocated to cover reduction in the state share of WSDOT grant proceeds from project close out. Project completed in 2015.

Portland Avenue Traffic Calming – Carry forward \$5,408 for construction costs budgeted but not used in 2015. Funded by carry over of \$86,971 of project ending fund balance from 2015.

City-Wide Improvements – Reallocate \$872 to unallocated from project savings. Project completed in 2015.

100th & Lakewood Drive – Carry forward \$10,189 in personnel and services charges budgeted but not used in 2015. Funded by carry over of \$61,724 of project ending fund balance from 2015.

LED Streetlight Retrofit – Carry forward project balance of \$826,399 funded by DOC Grant of \$398,986, anticipated utility rebates of \$217,640 and LOCAL financing of \$209,773.

Gravelly Lake Drive – Non-motorized Trail – Allocate \$150,000 project costs funded by WSDOT grant of \$125,000 and transfer in from SWM of \$25,000.

Northgate Rd/Edgewood Avenue Street Improvements – Allocate \$23,000 in personnel costs for preliminary engineering for JBLM North access improvements including sidewalks and intersection improvement. Funded by REET, \$23,000.

Washington Blvd Street Improvements – Allocate \$77,000 in personnel costs for preliminary engineering for sidewalks and curb/gutter improvements. Funded by REET, \$77,000.

Safe Routes to School - John Dower Road Sidewalks – Allocate \$100,000 in personnel costs. Funded by WSDOT grant, \$50,000, REET, \$40,000 and SWM participation, \$10,000.

Safe Routes to School - Phillips Road Sidewalks – Allocate \$50,000 in personnel costs. Funded by WSDOT grant, \$20,000, REET, \$20,000 and SWM participation, \$10,000.

Safe Routes to School - Steilacoom Blvd/Weller to Phillips – Allocate \$30,000 in personnel costs. Funded by WSDOT grant, \$25,000 and SWM participation, \$5,000.

Gravelly Lake Drive/59th to Steilacoom – Allocate \$400,000 in personnel and construction costs. Funded by TIB grant, \$320,000, REET \$35,000 and SWM participation, \$45,000.

Durango Street & Steilacoom Blvd. Signalization – Allocate \$11,500 for signalization design funded by Port of Tacoma grant.

Fund 311 Sewer Project CIP

Woodbrook Sewer Extension – Carry forward project balance of \$802,820 funded by \$211,485 from Pierce County Interlocal Grant and \$320,705 from PWTF Loan.

Fund 401 Surface Water Management

Waghop Lake Management Plan – Reduce 2016 construction costs \$1,107 for work completed in 2015. Reduce 2016 DOE grant funding by \$1,393 for monies received in 2015.

Stormwater Source Control Study – Carry forward project balance of \$87,732 funded by DOE grant.

Outfall Water Quality Vaults – Reduce Construction Costs \$12,089 for work completed in 2015.

2016 Stormwater Pipe Repair Project – Carry forward \$12,000 project balance.

Outfall Retrofit – Carry forward \$15,000 project balance.

Storm Drain Replacement – Allocate \$9,500 in construction costs. Funded by Carry over from 2015 of \$6,806 and additional allocation from Operations of \$2,964.

Transfers to Fund 302 Transportation CIP Projects – Increase by \$95,000 for SWM’s share of project costs.

- \$25,000 for Gravelly Lake Drive - Non Motorized Trail
- \$10,000 for Safe Routes to School - John Dower Road Sidewalks
- \$10,000 for Safe Routes to School – Phillips Rd Sidewalks
- \$5,000 for Safe Routes to School - Steilacoom Blvd - Weller to Phillip
- \$45,000 for Gravelly Lake Drive/59th to Steilacoom

Allocation of Internal Service Charges – Add \$23,379 in 2016 for SWM’s share of internal service charges (\$3,953 related to information technology and \$19,426 related to risk management for potential deductibles for claims prior to 2014).

Fund 501 Fleet & Equipment

Police Vehicle Surplus and Replacement – Replace 2 vehicles that are past their useful lives and have become costly to repair, funded by reserves and proceeds from sale. Retain a previously approved for surplus motorcycle as a training cycle.

- Eliminate surplus of motorcycle #15-70-109 and retain as secondary use vehicle for training purposes. Accumulated replacement reserves were previously approved for funding new patrol vehicles.
- Replace vehicle #15-21-029 / 2008 Chevrolet Trailblazer, use replacement reserves of \$25,500 and proceeds from sale of \$4,500 to purchase another undercover-type vehicle to be assigned to Special Operations division. Vehicle is past its useful life and it is no longer cost efficient to repair.
- Replace vehicle #15-70-010 / 1994 Chevy C31403 Ambulance Modular, use replacement reserves of \$50,000 to purchase 2016 Dodge Ram 1500 P/U Extended Cab with 4WD for the Traffic Division. Vehicle is past its useful life and it is no longer cost efficient to repair.
- Build Vehicle #15-30-006, 2016 Chevy Express Cargo Van, use remaining reserves of \$3,711, excess reserves of \$10,286 and funds from the surplus of 15-30-003 to finish outfitting vehicle for use as an animal control van.
- Build Vehicle #15-30-007, 2016 Chevy Express Cargo Van, use excess reserves of \$13,772 and funds from the surplus of 15-30-004 to finish outfitting vehicle for use as an animal control van.

PRCS, PW, and CED Vehicle Surplus and Replacement, 1-Time – Carry forward items budgeted in 2015 but not purchased by year-end.

- \$33,000 for ¾ ton truck for sign program funded by excess reserves & sale of asset proceeds
- \$6,000 for utility trailer funded by excess reserves
- \$20,000 for three (3) snowplows funded by excess reserves
- Replace Vehicle #21-21-009, 2009 Ford F350, use replacement reserves of \$38,000 and proceeds from sale of \$2,000 to purchase replacement truck. Current vehicle requires excessive repairs to maintain and is at the end of its useful life.

Fund 502 Property Management

Carry forward 1-time project balances as follows:

- \$41,860 for City Hall Parking Lot Paving
- \$50,000 for City Hall Interior Modifications
- \$20,619 for City Hall/Police Station HVAC & Security System
- \$20,000 for City Hall HVAC for Server Room
- \$30,000 for City Hall Server Room Sprinklers

Fund 503 Information Technology

Carry forward 1-time project balances as follows:

- \$35,000 for Email Exchange Server Refresh
- \$55,077 for Fiber Optic Connection to Senior Center and Fort Steilacoom Parks O&M Facility
- \$10,000 for Broadcast/Stream City Council Meetings
- \$10,000 for Web Site Update/Redesign
- \$10,000 for Disaster Recovery Plan Phase 1
- \$75,000 for Enterprise Task Management/Work Order System
- \$15,000 for Wireless Access Point (W-Fi)
- \$14,000 for Informational Videos
- \$10,000 for Enterprise Network Monitoring Tools

Add 1-time housekeeping adjustment:

- \$3,500 for new Public Works and SWM Monitors

Fund 504 Risk Management

WCIA Deductibles for Claims prior to 2014, 1-Time – Carry forward \$153,662 for claims with a date of loss prior to January 1, 2014 as this is when the City's liability insurance deductible changed to from \$25K to \$0. Note, although the allocation is 1-Time, it is considered ongoing in nature as this is continuation of payments for prior years' claims.

NEXT STEPS:

➤ **Budget Related Items.** Items scheduled are:

- May 2, 2016 Regular Meeting
 - Public Hearing on 2016 Carry Forward Budget Adjustments
- May 16, 2016 Regular Meeting
 - Adopt 2016 Carry Forward Budget Adjustments

ATTACHMENTS:

- Summary of Proposed Adjustments
- Draft Budget Ordinance & Related Exhibits
 - Exhibit A – Current Revised Budget By Fund- Year 2016 Per Ord. 627 Adopted Nov. 16, 2015
 - Exhibit B – Proposed Revised Budget By Fund- Year 2016

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Grand Total - All Funds				\$7,151,831	\$ 10,825,458
Total - Fund 001 General	Adjustment Type	Ongoing/1-Time		\$ 130,526	\$ 916,220
Intern - 6 Months	New	1-Time		-	10,000
Subtotal - City Manager				-	10,000
Audit Cost Increase	Housekeeping	Ongoing		-	4,000
I/S Charge - WCIA Potential Deductibles Prior Years Claims	Continuation	1-Time		-	134,235
I/S Charge - IT/CW - Internal Service Charge/IT/CW - Exchange Server Refresh	Continuation	1-Time		-	30,312
I/S Charge - IT/PK - Fiber Optic Connection to Parks	Continuation	1-Time		-	55,077
I/S Charge - IT/CW - Broadcasting/Streaming Council Meetings	Continuation	1-Time		-	4,330
I/S Charge - IT/CW -Broadcasting/Streaming Council Meetings	Continuation	1-Time		-	4,330
I/S Charge - IT/CW - Website Update/Redesign	Continuation	1-Time		-	8,661
I/S Charge - IT/CW - Disaster Recovery	Continuation	1-Time		-	8,661
I/S Charge - IT/CW Enterprise Task Management/Work Order System	Continuation	1-Time		-	65,221
Subtotal - Administrative Services				\$ -	\$ 314,827
Washington State Department of Commerce - STOP Grant	Grant	1-Time		30,271	30,271
Subtotal - Legal				\$ 30,271	\$ 30,271
Motor Avenue Complete Streets, 1-Time	Continuation	1-Time		-	60,000
Analysis of Lakewood Towne Center Development, including Potential Linear Park	Continuation	1-Time		-	5,948
Pacific Highway Redevelopment Market Analysis	Continuation	1-Time		-	12,508
WSDOT Relocation, Pacific Highway & Retail Development & Sales Tax Leakage - Analysis	New	1-Time		-	50,000
South Tacoma Way & Springbrook "Meet & Greets"	New	1-Time		-	9,000
Subarea Plan	New	1-Time		-	300,000
2015 Code Books	Housekeeping	Ongoing		-	5,000
2016 Comprehensive Plan Amendments	Continuation	1-Time		-	13,400
Transfer to Fund 192 - SSMCP for Training	Housekeeping	1-Time		-	4,750
Tacoma/Pierce County Economic Development Board	New	Ongoing		-	5,000
Subtotal - Community & Economic Development				\$ -	\$ 465,606
Court Services Contract Revenue Adjustment - DuPont	Housekeeping	Ongoing		45,942	-
Court Services Contract Revenue Adjustment - University Place	Housekeeping	Ongoing		(46,289)	-
Court Services Contract Revenue Adjustment - Steilacoom	Housekeeping	Ongoing		(6,998)	-
Subtotal - Municipal Court				\$ (7,345)	\$ -
Fit Bit for Healthy Start Afterschool Program - Funded by Fitness Studio Contribution Received in 2015	Housekeeping	1-Time		-	8,000
Subtotal - Parks				\$ -	\$ 8,000
City of Fife - Washington Auto Theft Prevention Authority	Grant	1-Time		81,999	-
State of Washington Criminal Justice Training Center	Grant	1-Time		(22,330)	-
Dept. of Justice - FBI - Pacific NW Innocence Lost, Adjustment to Reflect Actual Contract Award	Contract	Ongoing		17,896	11,116
Dept of Justice - FBI - Safe Streets, Adjustment to Reflect Actual Contract Award	Contract	Ongoing		348	(15,732)
Dept. of Justice - Bulletproof Vest Match	Grant	1-Time		-	1,942
Pierce County Vessel Registration	Fees	Ongoing			27,608
Pierce County Sex Offender Residency Verification - Adjustment to Reflect Actual Contract Amount	Contract	1-Time		(15,313)	-
Greater Lakes Mental Health Professional	Contract	1-Time		-	31,851
Washington Department of Health and Social Services - Western State - Service Calls	Contract	1-Time		45,000	-
Subtotal - Police				\$ 107,600	\$ 56,785
General/Street Fund Subsidy - Gravelly Lake/Park Lodge Elementary Flashing Sign	Continuation	1-Time		-	16,200
I/S Charges - IT Various Projects	Continuation	1-Time		-	14,531
Subtotal - Public Works				-	30,731

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Total - Special Revenue Funds				\$ 1,922,134	\$ 3,251,093
Total - Fund 101 Street Operations & Maintenance				\$ 30,731	\$ 30,731
I/S Charges - IT/CW - Exchange Server Refresh	Continuation	1-Time	4,688	4,688	
I/S Charges - IT/CW - Broadcasting/Streaming Council Meetings	Continuation	1-Time	670	670	
I/S Charges - T/CW - Broadcasting/Streaming Council Meetings	Continuation	1-Time	670	670	
I/S Charges - IT/CW - Website Update/Redesign	Continuation	1-Time	1,339	1,339	
I/S Charges - IT/CW - Disaster Recovery	Continuation	1-Time	1,339	1,339	
I/S Charges - IT/CW - Enterprise Task Management/Work Order System	Continuation	1-Time	5,825	5,825	
Gravelly Lake/Park Lodge Elementary Flashing Sign, Gen/Street Subsidy	Continuation	1-Time	16,200	16,200	
Total - Fund 102 Real Estate Excise Tax				-	460,805
Transfer to Transportation CIP - Minor Capital Marking Supplies	Capital	1-Time	-	40,000	
Transfer to Transportation CIP - Minor Capital Crack Sealing	Capital	1-Time	-	20,000	
Transfer to Transportation CIP - Minor Capital Pavement Patching	Capital	1-Time	-	100,000	
Transfer to Transportation CIP - Minor Capital Street Striping	Capital	1-Time	-	40,000	
Transfer to Transportation CIP - So Tac Way - SR512 to 96th (not needed due to SWM Participation)	Capital	1-Time	-	(20,185)	
Transfer to Transportation CIP - 108th - Main St to BPW	Capital	1-Time	-	40,698	
Transfer to Transportation CIP - San Fran - BPW to Addison (project closed 2016 Budgeted REET not needed)	Capital	1-Time	-	(18,942)	
Transfer to Transportation CIP - N.Gate Rd/Edgewood Ave (Nottingham to WA) Street Imp	Capital	1-Time	-	23,000	
Transfer to Transportation CIP - WA Blvd (Edgewood to GLD) Street Imp	Capital	1-Time	-	77,000	
Transfer to Transportation CIP - John Dower Road Sidewalks - SRTS	Capital	1-Time	-	40,000	
Transfer to Transportation CIP - Phillips Rd Sidewalks - SRTS	Capital	1-Time	-	20,000	
Transfer to Transportation CIP - GLD - 59th to Steilacoom	Capital	1-Time	-	35,000	
Transfer to Transportation CIP - Lakewood DR - 100th to Steilacoom Blvd	Capital	1-Time	-	4,000	
Transfer to Parks CIP - Gateways-Pacific Highway/100th (South Tacoma Way -SR512 to 96th Street Project)	Capital	1-Time	-	50,000	
Transfer to Parks CIP - Springbrook Demolition/Abatement	Capital	1-Time	-	10,234	
Total - Fund 103 Transportation Benefit District				-	-
Annual Audit Cost	Housekeeping	1-Time	-	4,000	
Reduce Transfer to Transportation CIP to Accommodate Annual Audit Cost	Housekeeping	1-Time	-	(4,000)	
Total - Fund 105 Property Abatement				\$ 8,869	\$ 158,200
Property Abatement	Continuation	1-Time	8,869	158,200	
Total - Fund 180 Narcotic Seizure				\$ 6,828	\$ 308,662
US Dept of Justice Drug Enforcement Agency - Tacoma Regional Task Force	Contract	1-Time	6,828	9,302	
2015 Narcotics Seizure Fund Balance	Continuation	1-Time	-	299,360	
Total - Fund 182 Felony Seizure				\$ -	\$ 196,847
2015 Narcotics Seizure Fund Balance	Continuation	1-Time	-	196,847	
Total Fund 190 - CDBG				\$ 1,668,936	\$ 1,736,203
Eliminate Original Adopted Budget Estimate - CDBG Allocation	Grant	1-Time	(500,000)	(500,000)	
Community Development Block Grant Entitlement 2013-2014	Grant	1-Time	69,910	69,910	
Community Development Block Grant Entitlement 2014-2015	Grant	1-Time	147,419	147,419	
Community Development Block Grant Entitlement 2015-2016	Grant	1-Time	447,454	447,454	
Community Development Block Grant Entitlement 2016-2017	Grant	1-Time	568,165	568,164	
Community Development Block Grant Major Revolving Loans	Grant	1-Time	35,000	69,859	
Community Development Block Grant DPA Revolving Loans	Grant	1-Time	10,000	16,092	
Community Development Block Grant Economic Development Loans	Grant	1-Time	7,182	19,910	
Department of HUD Section 108 - Transfer Transportation CIP 108th/Main Street to Bridgeport Way Project	Grant	1-Time	141,500	141,500	
Tacoma Redevelopment Community Authority - HOME	Grant	1-Time	741,931	741,931	
Nisqually Tribal- Emergency Assistance Displaced Residents	Grant	1-Time	-	4,068	
Nisqually Tribal - Minor Home Repair Loan Repayment	Grant	1-Time	375	9,896	

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Total - Fund 191 Neighborhood Stabilization Program (NSP)				\$ 38,885	\$ 191,760
Washington State Dept Commerce - Neighborhood Stabilization Program 1	2015	1-Time		38,885	191,760
Total - Fund 192 Office of Economic Adjustment (OEA)				\$ 4,750	\$ 4,750
South Sound Military Communities Partnership - Training	Housekeeping	1-Time		4,750	4,750
Total - Fund 195 Public Safety Grants				\$ 163,135	\$ 163,135
Washington Traffic Safety Commission - Impaired Driving	Grant	1-Time		7,500	7,500
Washington Traffic Safety Commission - Target Zero	Grant	1-Time		2,850	2,850
Washington Traffic Safety Commission - Distracted Driving	Grant	1-Time		1,450	1,450
Washington Traffic Safety Commission - Motorcycle	Grant	1-Time		2,500	2,500
Washington Traffic Safety Commission - Seatbelts	Grant	1-Time		1,600	1,600
Washington State Military Department - Emergency Management Planning Grant	Grant	1-Time		26,410	26,410
US Department of Justice - Justice Assistance Grant - Metal Theft	Grant	1-Time		1,155	1,155
US Department of Justice - Bulletproof Vest Partnership	Grant	1-Time		13,544	13,544
Washington State Parks and Recreation - Washington State Recreational Boating Safety	Grant	1-Time		12,759	12,759
US Department of Justice - Justice Assistance Grant - Mental Health	Grant	1-Time		43,367	43,367
Washington Traffic Safety Commission - Phlebotomy	Grant	1-Time		50,000	50,000
Grand Total - Debt Service Funds				\$ -	\$ 476,082
Total - Fund 202 LID Debt Service				\$ -	\$ 476,082
CLID 1101 Principal Payment	Debt Service	1-Time		-	474,800
CLID 1101 Interest Payment	Debt Service	1-Time		-	1,282
Total - Capital Improvement Project Funds				\$ 4,629,740	\$ 5,194,436
Total - Fund 301 Parks CIP				\$ 478,784	\$ 367,057
Springbrook Park Expansion Phase II - Funding Source is Lakewood First Lions (\$20K) & Names Foundation (\$200K)	Capital	1-Time		225,000	290,233
Harry Todd Playground Replacement	Capital	1-Time		193,550	-
Springbrook Park Acquisitions Phase IV - Funded Source is REET	Capital	1-Time		10,234	-
Gateways-Pacific Highway/100th (So Tacoma Way -SR512 to 96th St Project) - Funding Source is REET	Capital	1-Time		50,000	50,000
Fort Steilacoom Barn Removal	Capital	1-Time		-	2,416
Wauhop Lake Trail	Capital	1-Time		-	24,408
Total - Fund 302 Transportation CIP				\$ 3,618,766	\$ 4,024,559
Personnel, Engineering, & Professional Svs - Reduce 2016 Budget to Cover 2015 Costs (Timing Difference)	Capital	1-Time		-	(13,372)
New LED Streetlights	Capital	1-Time		-	62,830
Neighborhood Traffic Safety	Capital	1-Time		-	4,584
Minor Capital - Carry Forward	Capital	1-Time		-	10,060
Minor Capital Marking Supplies - Funding Source is REET	Capital	1-Time		40,000	40,000
Minor Capital Crack Sealing - Funding Source is REET	Capital	1-Time		20,000	20,000
Minor Capital Pavement Patching - Funding Source is REET	Capital	1-Time		100,000	100,000
Minor Capital Street Striping - Funding Source is REET	Capital	1-Time		40,000	40,000
Chip Seal Program	Capital	1-Time		-	35,786
Bridgeport Way - 83rd to 75th - Funding Source is TIB	Capital	1-Time		229,640	383,437
Gravelly Lake Drive/100th to Bridgeport Way - Funding Source is WSDOT	Capital	1-Time		158,205	148,444
So Tac Way/SR512 to 96th - Funding Source is TIB	Capital	1-Time		35,533	89,681
Madigan Access Imp - Funding Source is OEA & WSDOT Rail	Capital	1-Time		926,046	926,408
Traffic Signal Upgrade - Final Payout WSDOT	Capital	1-Time		9,515	-
Steilacoom BLVD Safety Project - Funding Source is WSDOT	Capital	1-Time		44,948	44,661
Bridgeport Way/JBLM to I-5 - Funding Source is WSDOT & Developer Contributions	Capital	1-Time		(78,885)	(25,762)
South Tacoma Way/Steilacoom BLVD to 88th - Funding Source is TIB	Capital	1-Time		78,044	104,883
112th/11th BPW to Kendrick - Funding Source is WSDOT	Capital	1-Time		(6,369)	(12,099)
Bridgeport Way Overlay - Pacific Highway to 112th - Funding Source is WSDOT	Capital	1-Time		4,325	2,000

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Lakewood DR - 100th to Steilacoom Blvd	Capital	1-Time	-	14,442	
Steilacoom Blvd - Lakewood Drive to SoTacWay - Funding Source is WSDOT	Capital	1-Time	4,325	2,000	
108th - Main St to BPW - Funding Source is REET	Capital	1-Time	40,698	4,735	
Lakewood Traffic Signal Upgrade ITS Ph 5 - Funding Source is WSDOT	Capital	1-Time	194,494	215,134	
Steilacoom Blvd - Farwest to Phillips - Funding Source is WSDOT & Steilacoom Grant Match	Capital	1-Time	88,099	96,761	
Safety Projects - Military Rd/112th - Funding Source is WSDOT	Capital	1-Time	29,824	32,723	
Safety Projects - Roadway Safety @ 96th & 40th - Funding Source is WSDOT	Capital	1-Time	11,367	13,727	
San Francisco/Bridgeport Way to Addison - Funding Source is REET	Capital	1-Time	(18,942)	-	
Portland Ave Traffic Calming	Capital	1-Time	-	5,408	
100th & Lakedwood Drive, Reduce TBD Transfer In by \$4,000 to Accommodate Annual Audit Cost. Increase Transfer In From REET by \$4,000.	Capital	1-Time	-	10,189	
LED St Light Retrofit - Funding Source is DOC (\$398,986), LOCAL Financing (\$209,773) and Utility Rebates (\$217,640)	Capital	1-Time	826,399	826,399	
Gravelly Lake Drive/Non Motorized Trail - Funding Source is WSDOT	Capital	1-Time	150,000	150,000	
NorthGate Road/Edgewood Ave (Nottingham to WA) Street Improvement - Funding Source is REET	Capital	1-Time	23,000	23,000	
Washington Boulevard (Edgewood to GLD) Street Improvement - Funding Source is REET	Capital	1-Time	77,000	77,000	
Safe Routes to School - John Dower Road Sidewalks - Funding Sources, WSDOT (50,000), REET (40,000) & SWM (10,000)	Capital	1-Time	100,000	100,000	
Safe Routes to School - Phillips Road Sidewalks - Funding Sources is WSDOT (\$20,000), REET (\$20,000) & SWM (\$10,000)	Capital	1-Time	50,000	50,000	
Safe Routes to School - Steilacoom Blvd/ Weller to Phillip - Funding Source is WSDOT (\$25,000) and SWM (\$5,000)	Capital	1-Time	30,000	30,000	
Gravelly Lake Drive/59th to Steilacoom - Funding Source is WSDOT (\$320,000), REET (\$35,000) & SWM (\$45,000)	Capital	1-Time	400,000	400,000	
Durango St & Steilacoom Blvd Signalization - Funding Source is Port of Tacoma	Capital	1-Time	11,500	11,500	
Total - Fund 311 Sewer Project CIP			\$ 532,190	\$ 802,820	
Woodbrook Sewer Ext Phase 2 Project, Funded by Pierce County (211,485) and PWTF Loan (320,705)	Capital	1-Time	532,190	802,820	
Total - Enterprise Funds			\$ 86,339	\$ 229,415	
Total - Fund 401 Surface Water Management			\$ 86,339	\$ 229,415	
Waughop Lake Management Plan - To Reflect Remaining Grant Balance	Capital	1-Time	(1,393)	(1,107)	
Stormwater Source Control Study Funded by DOE	Capital	1-Time	87,732	87,732	
Outfall Water Quality Vaults, Capital Expense Adjustment	Capital	1-Time	-	(12,089)	
Storm Water Pipe Replacement Project	Capital	1-Time	-	12,000	
Outfall Retrofit	Capital	1-Time	-	15,000	
Storm Drain Replacement	Capital	1-Time	-	9,500	
Transfer to Transportation CIP for SWM's Share of Project - Gravelly Lake Drive Non Motorized Trail	Capital	1-Time	-	25,000	
Transfer to Transportation CIP for SWM's Share of Project - John Dower Road Sidewalks - SRTS	Capital	1-Time	-	10,000	
Transfer to Transportation CIP for SWM's Share of Project - Phillips Rd Sidewalks - SRTS	Capital	1-Time	-	10,000	
Transfer to Transportation CIP for SWM's Share of Project - Weller to Phillip - SRTS	Capital	1-Time	-	5,000	
Transfer to Transportation CIP for SWM's Share of Project - Gravelly Lake Drive- 59th to Steilacoom	Capital	1-Time	-	45,000	
I/S Charge - WCIA Potential Deductibles Prior Years Claims	Continuation	1-Time	-	19,426	
I/S Charge - IT/CW Enterprise Task Management/Work Order System	Continuation	1-Time	-	3,953	
Total - Internal Service Funds			\$ 383,092	\$ 758,212	
Total - Fund 501 Fleet & Equipment			\$ 32,800	\$ 204,494	
Builds for Animal Control Van 15-30-006 - Funded by Replacement Reserves	Continuation	1-Time	-	13,997	
Builds for Animal Control Van, 15-30-007 - Funded by Replacement Reserves	Continuation	1-Time	-	13,997	
3/4 Ton Truck for Sign Program - funded by Proceeds from Sale of Asset and Excess Replacement Reserves	Continuation	1-Time	26,300	33,000	
Utility Trailer (Roller Capable) - Funded by Excess Replacement Reserves	Continuation	1-Time	-	6,000	
Snow Plows - Funded by Excess Replacement Reserves	Continuation	1-Time	-	20,000	

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Replace Vehicle 21-21-009, 2009 Ford F350 - Funded by Replacement Reserves and Proceeds from Sale of Asset	New	1-Time		2,000	38,000
Replace Veh# 15-21-029, 2008 Chevy Trailblazer - Funded by Replacement Reserves & Sale of Asset Proceeds	New	1-Time		4,500	29,500
Replace Vehicle 15-70-010, 1994 Chevy Ambulance - Funded by Replacement Reserves & Sale of Asset Proceeds	New	1-Time		-	50,000
Total - Fund 502 Property Management				\$ -	\$ 162,479
City Hall Parking Lot Paving - Funded by Replacement Reserves	Continuation	1-Time		-	41,860
City Hall Interior Modifications - Funded by Replacement Reserves	Continuation	1-Time		-	50,000
City Hall/Police Station - HVAC & Security System - Funded by Replacement Reserves	Continuation	1-Time		-	20,619
City Hall - HVAC for Computer Room - Funded by Replacement Reserves	Continuation	1-Time		-	20,000
City Hall - Server Room Sprinklers - Funded by Replacement Reserves	Continuation	1-Time		-	30,000
Total - Fund 503 Information Technology				\$ 196,630	\$ 237,577
City-Wide Exchange Server Refresh	Continuation	1-Time		35,000	35,000
Parks - Fiber Optic Connection FSP O&M Facility	Continuation	1-Time		53,130	55,077
City-Wide - Broadcast/Streaming Council Meetings	Continuation	1-Time		10,000	10,000
City-Wide - Website Update/Redesign	Continuation	1-Time		10,000	10,000
Disaster Recovery Phase I	Continuation	1-Time		10,000	10,000
Enterprise Task Management/Work Order System	Continuation	1-Time		75,000	75,000
Wireless Access Point (Wi-Fi)	Continuation	1-Time		-	15,000
Informational Videos	Continuation	1-Time		-	14,000
Enterprise Network Monitoring Tools	Continuation	1-Time		-	10,000
New Monitors for PW/SWM	Housekeeping	1-Time		3,500	3,500
Total - Fund 504 Risk Management				\$ 153,662	\$ 153,662
WCIA Potential Deductibles Prior Year's Claims - Funded by Internal Service Charges	Continuation	1-Time		153,662	153,662

ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, amending the 2015-2016 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2015-2016 fiscal biennium have been prepared and filed on October 1, 2014 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 3, 2014, and having considered the public testimony presented; and

WHEREAS, per RCW 35.34.130, the City is required to adopt by ordinance a mid-biennial review and modification of the biennial budget. The review and modification shall occur no sooner than September 1, 2015 and no later than December 31, 2015. A review and evaluation of the Community Safety Resource Team (CSRT) Program shall occur as part of this process; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 597 on November 17, 2014 implementing the 2015 and 2016 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 608 on May 4, 2015 implementing the 2015 Carry Forward Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 627 on November 16, 2016 implementing the 2015-2016 Mid-Biennium Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2015-2016 Biennial Budget to adjust the 2016 beginning fund balance from the estimated amount to actual as fiscal year 2015 activities are concluded; incorporate housekeeping items; continue existing projects by appropriating projects that were budgeted in the prior year, but not yet completed and will continue during the current year; appropriate projects funded by grants and contributions; and on an exception basis, new allocations.

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

Section 1. Budget Amendment. The 2015-2016 Biennial Budget, as set forth in Ordinance 627, Section 1, is amended to adopt the revised budget for the 2015-2016 biennium in the amounts and for the purposes as shown on Exhibits A Current Revised Budget by Fund – Year 2016 and B Proposed Revised Budget by Fund – Year 2016.

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 five (5) days after publication as required by law.

ADOPTED by the City Council this 16th day of May, 2016.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Alice M. Bush, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

EXHIBIT A
CURRENT REVISED BUDGET BY FUND - YEAR 2016

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Fund (001)	\$ 3,990,450	\$ (238,034)	\$ 3,752,416	\$35,695,391	\$880,830	\$ 36,576,221	\$35,348,044	\$539,498	\$ 35,887,542	\$ 4,441,095
Special Revenue Funds - Total:	\$ 1,764,763	\$ 90,914	\$ 1,855,677	4,751,460	800,983	5,552,443	5,062,710	985,183	6,047,893	1,360,226
101 Street Operations & Maintenance	\$ -	\$ -	\$ -	1,794,960	369,983	2,164,943	1,794,960	369,983	2,164,943	-
102 Real Estate Excise Tax	\$ 725	\$ 69,122	\$ 69,847	937,000	287,000	1,224,000	935,500	270,000	1,205,500	88,347
103 Transportation Benefit District	\$ -	\$ -	\$ -	685,000	-	685,000	685,000	-	685,000	-
104 Hotel/Motel Lodging Tax Fund	\$ 1,076,707	\$ 175,000	\$ 1,251,707	500,000	100,000	600,000	500,000	403,850	903,850	947,857
105 Property Abatement	\$ 135,471	\$ (135,471)	\$ -	35,000	-	35,000	135,000	(100,000)	35,000	-
106 Public Art	\$ 33,389	\$ -	\$ 33,389	10,000	-	10,000	33,000	-	33,000	10,389
180 Narcotics Seizure	\$ 274,721	\$ -	\$ 274,721	110,000	-	110,000	289,750	-	289,750	94,971
181 Felony Seizure	\$ 5,043	\$ (5,043)	\$ -	-	-	-	-	-	-	-
182 Federal Seizure	\$ 61,787	\$ 110,000	\$ 171,787	-	-	-	10,000	-	10,000	161,787
190 CDBG Grants	\$ 11,537	\$ -	\$ 11,537	500,000	-	500,000	500,000	-	500,000	11,537
191 Neighborhood Stabilization Prog	\$ 91,277	\$ (91,277)	\$ -	-	-	-	-	-	-	-
192 OEA Grant	\$ 74,106	\$ (31,417)	\$ 42,689	179,500	44,000	223,500	179,500	41,350	220,850	45,339
195 Public Safety Grants	\$ -	\$ -	\$ -	-	-	-	-	-	-	(1)
Debt Service Funds - Total:	\$ 917,554	\$ 32,156	\$ 949,710	1,315,071	(65,775)	1,249,296	1,482,928	(64,800)	1,418,128	780,878
201 GO Bond Debt Service	\$ -	\$ -	\$ -	444,808	-	444,808	444,808	-	444,808	-
202 LID Debt Service	\$ 1,051	\$ 32,156	\$ 33,207	270,263	(65,775)	204,488	270,263	(64,800)	205,463	32,232
204 Sewer Project Debt	\$ 524,708	\$ -	\$ 524,708	600,000	-	600,000	497,857	-	497,857	626,851
251 LID Guaranty	\$ 391,795	\$ -	\$ 391,795	-	-	-	270,000	-	270,000	121,795
Capital Project Funds - Total:	\$ 2,264,828	\$ (3,439)	\$ 2,261,389	2,945,500	19,251,502	22,197,002	3,465,450	19,344,724	22,810,174	1,648,217
301 Parks CIP	\$ 806,726	\$ (501,450)	\$ 305,276	375,000	1,495,274	1,870,274	1,181,450	864,100	2,045,550	130,000
302 Transportation CIP	\$ 371,129	\$ 533,011	\$ 904,140	2,268,500	17,756,228	20,024,728	2,284,000	18,445,624	20,729,624	199,244
311 Sewer Project CIP	\$ 106,070	\$ -	\$ 106,070	-	-	-	-	-	-	106,070
312 Sanitary Sewer Connection	\$ 980,903	\$ (35,000)	\$ 945,903	302,000	-	302,000	-	35,000	35,000	1,212,903
Enterprise Fund - Total:	\$ 4,286,210	\$ 1,085,072	\$ 5,371,282	2,702,500	190,610	2,893,110	3,121,965	2,106,961	5,228,926	3,035,466
401 Surface Water Management	\$ 4,286,210	\$ 1,085,072	\$ 5,371,282	2,702,500	190,610	2,893,110	3,121,965	2,106,961	5,228,926	3,035,466
Internal Service Funds - Total:	\$ 4,243,543	\$ (180,050)	\$ 4,063,493	4,608,656	615,928	5,224,584	3,795,636	503,878	4,299,514	4,988,563
501 Fleet & Equipment	\$ 3,970,168	\$ (130,050)	\$ 3,840,118	1,987,240	235,239	2,222,479	1,124,220	123,189	1,247,409	4,815,188
502 Property Management	\$ 273,375	\$ (50,000)	\$ 223,375	749,800	-	749,800	799,800	-	799,800	173,375
503 Information Technology	\$ -	\$ -	\$ -	1,092,636	143,189	1,235,825	1,092,636	143,189	1,235,825	-
504 Risk Management	\$ -	\$ -	\$ -	778,980	237,500	1,016,480	778,980	237,500	1,016,480	-
Total All Funds	\$ 17,467,348	\$ 786,619	\$ 18,253,967	\$ 52,018,578	\$ 21,674,078	\$73,692,656	\$ 52,276,733	\$ 23,415,444	\$75,692,177	\$ 16,254,445

EXHIBIT B
PROPOSED REVISED BUDGET BY FUND - YEAR 2016

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Fund (001)	\$ 3,752,416	\$ 2,096,443	\$ 5,848,859	\$ 36,576,221	\$ 130,523	\$ 36,706,744	\$ 35,887,542	\$ 916,221	\$ 36,803,763	\$ 5,751,840
Special Revenue Funds - Total:	\$ 1,855,677	\$ 1,033,500	\$ 2,889,177	\$ 5,552,443	\$ 1,922,135	\$ 7,474,578	\$ 6,047,893	\$ 3,251,092	\$ 9,298,985	\$ 1,064,767
101 Street Operations & Maintenance	\$ -	\$ -	\$ -	\$ 2,164,943	\$ 30,731	\$ 2,195,674	\$ 2,164,943	\$ 30,731	\$ 2,195,674	\$ -
102 Real Estate Excise Tax	\$ 69,847	\$ 406,707	\$ 476,554	\$ 1,224,000	\$ -	\$ 1,224,000	\$ 1,205,500	\$ 460,805	\$ 1,666,305	\$ 34,249
103 Transportation Benefit District	\$ -	\$ -	\$ -	\$ 685,000	\$ -	\$ 685,000	\$ 685,000	\$ -	\$ 685,000	\$ -
104 Hotel/Motel Lodging Tax Fund	\$ 1,251,707	\$ 21,433	\$ 1,273,140	\$ 600,000	\$ -	\$ 600,000	\$ 903,850	\$ -	\$ 903,850	\$ 969,290
105 Property Abatement	\$ -	\$ 149,331	\$ 149,331	\$ 35,000	\$ 8,869	\$ 43,869	\$ 35,000	\$ 158,200	\$ 193,200	\$ -
106 Public Art	\$ 33,389	\$ 686	\$ 34,075	\$ 10,000	\$ -	\$ 10,000	\$ 33,000	\$ -	\$ 33,000	\$ 11,075
180 Narcotics Seizure	\$ 274,721	\$ 206,864	\$ 481,585	\$ 110,000	\$ 6,828	\$ 116,828	\$ 289,750	\$ 308,663	\$ 598,413	\$ -
181 Felony Seizure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182 Federal Seizure	\$ 171,787	\$ 35,060	\$ 206,847	\$ -	\$ -	\$ -	\$ 10,000	\$ 196,847	\$ 206,847	\$ -
190 CDBG Grants	\$ 11,537	\$ 55,730	\$ 67,267	\$ 500,000	\$ 1,668,937	\$ 2,168,937	\$ 500,000	\$ 1,736,201	\$ 2,236,201	\$ -
191 Neighborhood Stabilization Prog	\$ -	\$ 152,875	\$ 152,875	\$ -	\$ 38,885	\$ 38,885	\$ -	\$ 191,760	\$ 191,760	\$ -
192 OEA/SSMCP Grant	\$ 42,689	\$ 4,814	\$ 47,503	\$ 223,500	\$ 4,750	\$ 228,250	\$ 220,850	\$ 4,750	\$ 225,600	\$ 50,153
195 Public Safety Grants	\$ -	\$ -	\$ -	\$ -	\$ 163,135	\$ 163,135	\$ -	\$ 163,135	\$ 163,135	\$ -
Debt Service Funds - Total:	\$ 949,710	\$ 546,123	\$ 1,495,833	\$ 1,249,296	\$ -	\$ 1,249,296	\$ 1,418,128	\$ 476,082	\$ 1,894,210	\$ 850,919
201 GO Bond Debt Service	\$ -	\$ -	\$ -	\$ 444,808	\$ -	\$ 444,808	\$ 444,808	\$ -	\$ 444,808	\$ -
202 LID Debt Service	\$ 33,207	\$ 451,189	\$ 484,396	\$ 204,488	\$ -	\$ 204,488	\$ 205,463	\$ 476,082	\$ 681,545	\$ 7,339
204 Sewer Project Debt	\$ 524,708	\$ 92,229	\$ 616,937	\$ 600,000	\$ -	\$ 600,000	\$ 497,857	\$ -	\$ 497,857	\$ 719,080
251 LID Guaranty	\$ 391,795	\$ 2,705	\$ 394,500	\$ -	\$ -	\$ -	\$ 270,000	\$ -	\$ 270,000	\$ 124,500
Capital Project Funds - Total:	\$ 2,261,389	\$ 443,205	\$ 2,704,594	\$ 22,197,002	\$ 4,629,740	\$ 26,826,742	\$ 22,810,174	\$ 5,194,436	\$ 28,004,610	\$ 1,526,726
301 Parks CIP	\$ 305,276	\$ (218,171)	\$ 87,105	\$ 1,870,274	\$ 478,784	\$ 2,349,058	\$ 2,045,550	\$ 367,057	\$ 2,412,607	\$ 23,556
302 Transportation CIP	\$ 904,140	\$ 490,064	\$ 1,394,204	\$ 20,024,728	\$ 3,618,766	\$ 23,643,494	\$ 20,729,624	\$ 4,024,559	\$ 24,754,183	\$ 283,515
311 Sewer Project CIP	\$ 106,070	\$ 203,732	\$ 309,802	\$ -	\$ 532,190	\$ 532,190	\$ -	\$ 802,820	\$ 802,820	\$ 39,172
312 Sanitary Sewer Connection	\$ 945,903	\$ (32,420)	\$ 913,483	\$ 302,000	\$ -	\$ 302,000	\$ 35,000	\$ -	\$ 35,000	\$ 1,180,483
Enterprise Fund - Total:	\$ 5,371,282	\$ 430,168	\$ 5,801,450	\$ 2,893,110	\$ 86,339	\$ 2,979,449	\$ 5,228,926	\$ 229,415	\$ 5,458,341	\$ 3,322,558
401 Surface Water Management	\$ 5,371,282	\$ 430,168	\$ 5,801,450	\$ 2,893,110	\$ 86,339	\$ 2,979,449	\$ 5,228,926	\$ 229,415	\$ 5,458,341	\$ 3,322,558
Internal Service Funds - Total:	\$ 4,063,493	\$ 129,636	\$ 4,193,129	\$ 5,224,584	\$ 383,092	\$ 5,607,676	\$ 4,299,514	\$ 758,212	\$ 5,057,726	\$ 4,743,079
501 Fleet & Equipment	\$ 3,840,118	\$ (155,181)	\$ 3,684,937	\$ 2,222,479	\$ 32,800	\$ 2,255,279	\$ 1,247,409	\$ 204,494	\$ 1,451,903	\$ 4,488,313
502 Property Management	\$ 223,375	\$ 223,870	\$ 447,245	\$ 749,800	\$ -	\$ 749,800	\$ 799,800	\$ 162,479	\$ 962,279	\$ 234,766
503 Information Technology	\$ -	\$ 60,947	\$ 60,947	\$ 1,235,825	\$ 196,630	\$ 1,432,455	\$ 1,235,825	\$ 237,577	\$ 1,473,402	\$ 20,000
504 Risk Management	\$ -	\$ -	\$ -	\$ 1,016,480	\$ 153,662	\$ 1,170,142	\$ 1,016,480	\$ 153,662	\$ 1,170,142	\$ -
Total All Funds	\$ 18,253,967	\$ 4,679,075	\$ 22,933,042	\$ 73,692,656	\$ 7,151,829	\$ 80,844,485	\$ 75,692,177	\$ 10,825,458	\$ 86,517,635	\$ 17,259,889