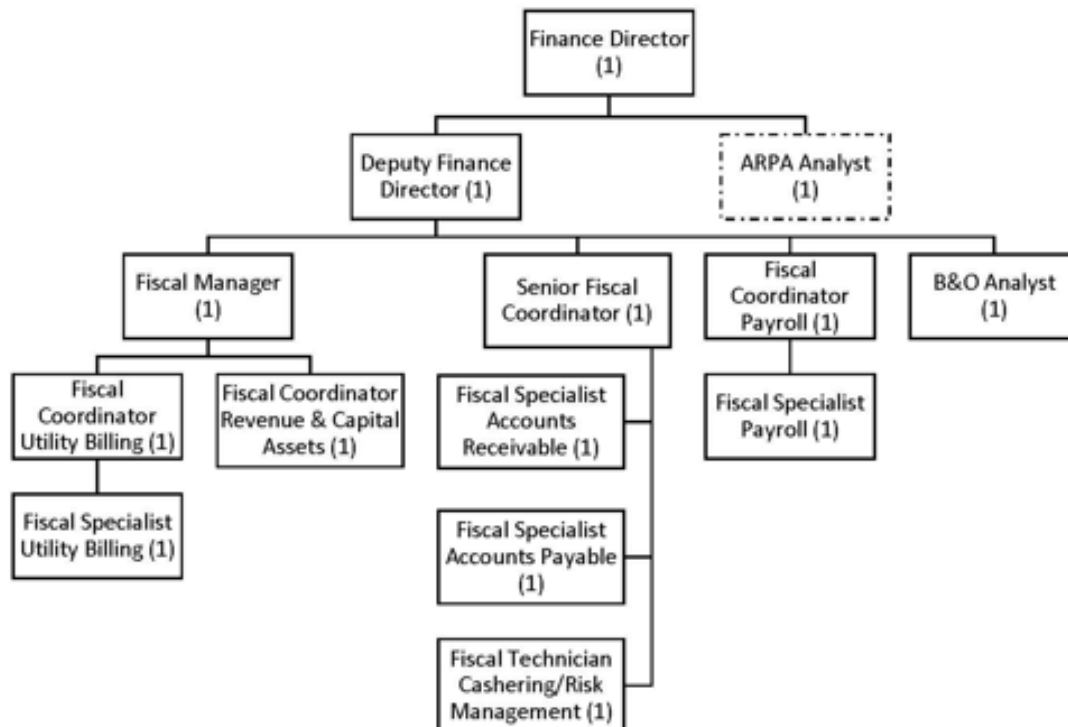


## Finance



--- Temporary Position ends when ARPA is complete

**DEPARTMENT:** Finance (05)**FUND:** General**RESPONSIBLE MANAGER:** Vicky Carlsen**FUND NUMBER:** 000**POSITION:** Finance Director**Description**

The Finance department provides an array of services that include financial data processing, treasury cash control, utility billing and collection, payroll, accounts payable, accounts receivable, business licenses, preparation of the biennial budget and Annual Comprehensive Financial Report (ACFR), and risk management.

The Finance Department also serves as liaison to the State Auditor's Office during the annual audit of the City's compliance with legal and financial reporting requirements.

**2021-2022 Accomplishments**

- ◆ Successfully implemented four contracts and one market adjustment and calculated the resulting changes which involved new benefit and leave calculations, longevity and wage changes, and a different calculation for premiums. **Strategic Goal 4**
- ◆ Assisted HR with NEOGOV and Everything Benefits implementation. **Strategic Goal 4**
- ◆ Implementation of General Ledger, Accounts Payable, Accounts Receivable, Journal Entries, and Cashier modules in Finance Enterprise. This includes scanning all back-up documentation for easier research and retrieval of financial records **Strategic Goal 4**
- ◆ Began implementation of the Payroll module in Finance Enterprise. **Strategic Goal 4**
- ◆ Revamped the general ledger chart of accounts creating enhanced transparency and reporting capabilities. **Strategic Goal 4**
- ◆ Worked with Human Services and City's residents to assist with utility billing solutions. **Strategic Goal 4**
- ◆ For eleven straight budget cycles, received the GFOA Distinguished Budget Presentation Award Program for the biennium 2021-2022. **Strategic Goal 4**
- ◆ Successfully implemented credit card processing in Card Knox for all payments except Utility Billing as part of the Finance Enterprise implementation. **Strategic Goal 4**
- ◆ Worked with US Bank to implement check scanning and electronic deposits in Finance Enterprise. **Strategic Goal 4**
- ◆ Provided training to all purchasing card (PCard) holders on how to reconcile their purchases in Finance Enterprise. **Strategic Goal 4**
- ◆ Provided training to all departments on how to enter and process their own invoices for payment as part of the Finance Enterprise implementation. **Strategic Goal 4**
- ◆ Caught up on back-log of scanning and filing after part-time staff returned to office post-Covid. **Strategic Goal 4**
- ◆ Processing over 1,000 monthly PCard transactions, netting the City \$100,000 in rebates. **Strategic Goal 4**
- ◆ Refunded \$3.85 million in remaining 2011 and 2014 LTGO to obtain a lower interest rate and lower annual debt service costs, saving the City almost \$100K in future debt service payments. In addition, the City issued \$2.85 million in new debt for Phase 1 of the new consolidated Public Works shops project. **Strategic Goal 4**
- ◆ Reviewed and updated the city-wide program list utilized in Priority Based Budgeting the updated list will give the City greater transparency and reporting capabilities on how the City

utilizes scarce resources. **Strategic Goal 4**

- ◆ Established a new budget process combining GL codes with programs. **Strategic Goal 4**
- ◆ Several financial scenarios, referred to as financial frameworks, were updated for the Public Safety Plan to assist in decision making on scope, timing, and funding of the project. **Strategic Goal 4**
- ◆ Completed reporting to the Public Safety Plan Financial Oversight Committee on final spending of the bond revenue. **Strategic Goal 4**
- ◆ GFOA Certificate of Achievement for Excellence in Financial Reporting of financial statement preparation received 34 years in a row. **Strategic Goal 4**
- ◆ Revamped Fleet funding to incorporate a lease program to normalize General Fund cash flow and appropriate fund balance levels. **Strategic Goal 4**
- ◆ Drafted a new Revenue Guide that provides comprehensive information on each of the City's major revenue sources. Presented to City Council as part of a budget workshop in 2022. **Strategic Goal 4**

## 2023-2024 Outcome Goals

- ◆ Support outreach and successfully administer new revenue streams and/or manage increases in existing revenue streams. **Strategic Goal 4**
- ◆ Successful implementation of Payroll and Position Budgeting modules of Finance Enterprise. **Strategic Goal 4**
- ◆ Begin transition of Utility Billing into Finance Enterprise for a go-live date of 2024. **Strategic Goal 4**
- ◆ Provide cashiering support and implement check scanning for Utility Billing (UB) in Finance Enterprise as part of the UB Implementation. **Strategic Goal 4**
- ◆ Learning COGNOS reporting as it relates to Payroll and Position Budgeting. **Strategic Goal 4**
- ◆ Transition credit card processing from Open Edge Global to Card Knox in Finance Enterprise. **Strategic Goal 4**
- ◆ Set-up LID invoicing in Finance Enterprise. **Strategic Goal 4**
- ◆ Set up electronic vendor payments in Finance Enterprise. **Strategic Goal 4**
- ◆ Continue to streamline PCard process. **Strategic Goal 4**
- ◆ Continued refinement of the Priority Based Budget process. **Strategic Goal 4**
- ◆ Further digitize the financial processes including going paperless for daily cash receipt packets, accounts payable processing and journal entry processing and storage. **Strategic Goal 4**
- ◆ Enhance grant accounting services. **Strategic Goal 4**
- ◆ Establish and document a fleet funding policy. **Strategic Goal 4**

## 2023-2024 Indicators of Success

- ◆ Institute new revenue stream or increases to existing revenue streams.
- ◆ Successful implementation of payroll and position budgeting in Finance Enterprise.
- ◆ Ability to run reports in Finance Enterprise.
- ◆ Ability to process future LID invoices in Finance Enterprise.

## Program Change Discussion:

The Finance department budget will change significantly in 2023-2024 primarily related to the addition of one (1.0) FTE in 2023 and a second (1.0) FTE in 2024. These positions will be an integral part of implementing a business and occupation tax program in Tukwila. This new program is expected to result in approximately \$3.0 million in new general fund revenues, as highlighted in the non-departmental section.

In addition to staffing changes, this budget includes a 28% increase in liability insurance as well as ongoing expenditures related to the implementation of payroll and utility billing modules in the City's new software system. The budget also includes a one-time expenditure of \$200 thousand to develop a long-range financial sustainability plan for the City. Cost is planned for 2023.

## Department Detail:

### Program Descriptions

The following programs are budgeted in the Finance Department:

PROGRAM NAME	PROGRAM DESCRIPTION
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Projects & Capital Impr Mgmnt	Planning and executing community infrastructure investment
Equity	Implementation of City Equity policy, support for EPIC (Equity Policy Implementation Committee), equity training and regional/national partnerships with and memberships in equity-focused organizations.
Public Safety Plan	Provide reporting, issue debt specific to the voter-approved public safety plan
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Budget/CIP Development	Facilitate development of the biennial budget, review, and file budget with State Auditor. Process budget amendments. Plan and develop 6-year CIP document addressing current and future city-wide capital needs.
Fin Rept & Anlys for Depts	Assist departments with financial management needs, maintain general ledger, regular reporting to Council and Council committees.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents

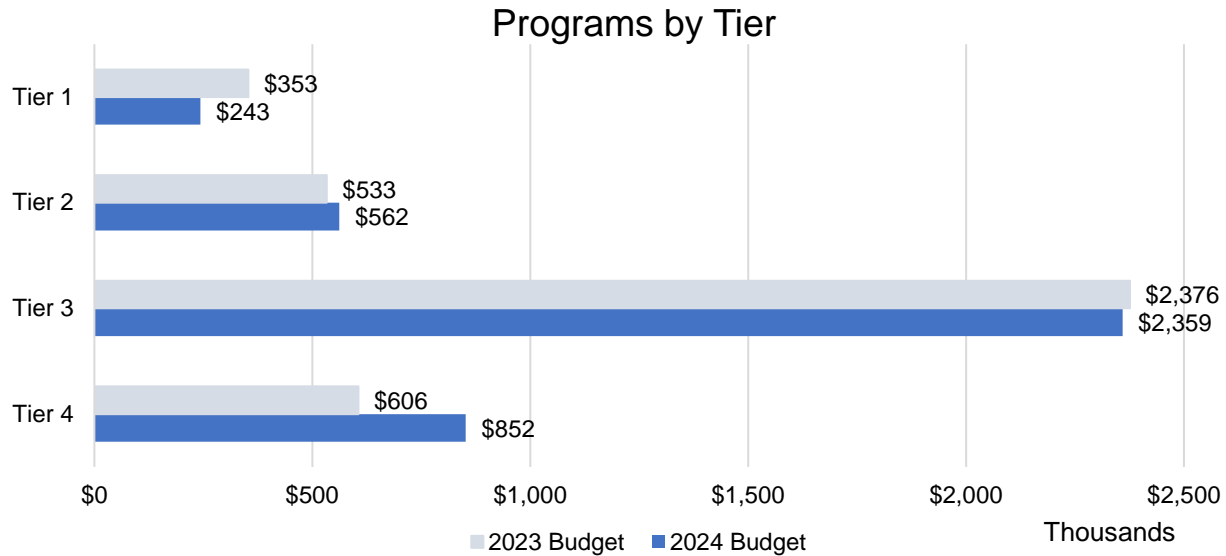
Accounts Payable	Process invoices for payment, review department coding and data input, issue 1099s. Review and post purchase card transactions
Acct Rec/Misc Billing/LID/etc.	Accounts Receivable, Misc. Billings, LID, cashiering, treasury, banking, etc. Tracks and reports outstanding balances owed to the City. Maintain Local Improvement District #33 database and manage assessment billing
Business License Admin	Provide customer service to both internal and external customers, review, and route applications to other departments for review before issuing licenses
Business License Admin	Provide customer service to both internal and external customers, review, and route applications to other departments for review before issuing licenses
Fin Report/ACFR/Audit/GL Admin	Preparation and review of annual comprehensive annual financial report, work with State Auditor, continuing disclosure on EMMA
Grants Admin & Accounting	Preparation of grant related contracts; processing invoices for payment, reviewing department coding and data input. Reviewing and posting change orders, pay estimates, retainage, and other transactions. Tracking and monitoring of grant funds spent and received.
Long-Range Fin Planning Model	Update long-range model to ensure sound financial decisions are made
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Utility Billing	Provides support to the water, sewer, and surface water management departments. Provides all aspects of billing services, leak adjustments, financial reporting, etc.
Public Record Req & Record Mgt	Adherence to public records laws.
Debt Management	Support judicious borrowing by the City within the framework of its written debt management policy. Finance coordinates with bond attorneys, rating agencies and other financial professionals and provides required reporting and disclosures to the State and investors
Indirect Cost Allocation Admin	Identify costs that should be shared or allocated among departments; design a methodology to allocate these costs in compliance with Budgeting, Accounting, Reporting System (BARS) and other authoritative guidance (GAAP). Ensure the costs are allocated each year
Payroll & Benefit Admin	Provide payroll preparation and processing to all City employees, administer LEOFF 1 pension plan
Sales and Other Taxes	Track and research tax revenue including sales tax, property tax, utility taxes, gambling tax, admissions tax, parking tax, real estate excise tax and others to ensure amounts owed the City are received by the City; analyze trends relative to economic activity to forecast future receipts. Stay apprised of new developments and make recommendations for increases. Review and update data in preparation of financial reporting purposes

## Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.011	1,438	0.011	1,500	4.27%
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	0.040	333,958	0.090	223,160	-33.18%
Equity	1	Y - Ordinance/Resolution	Community	0.026	5,752	0.026	6,053	5.23%
Public Safety Plan	1	Y - City Code	Governance	0.055	12,107	0.055	12,703	4.92%
<b>1 - Total</b>				<b>0.132</b>	<b>353,256</b>	<b>0.182</b>	<b>243,416</b>	<b>-31.09%</b>
Administration	2	Y - Federal/State	Governance	1.405	283,752	1.525	327,618	15.46%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.145	30,696	0.145	32,340	5.36%
Budget/CIP Development	2	Y - Federal/State	Governance	0.592	127,993	0.566	109,042	-14.81%
Fin Rpt & Anlys for Depts	2	Y - Federal/State	Governance	0.543	90,910	0.523	93,069	2.37%
<b>2 - Total</b>				<b>2.685</b>	<b>533,351</b>	<b>2.759</b>	<b>562,069</b>	<b>5.38%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.302	66,521	0.302	69,733	4.83%
Boards/Commissions/Committees	3	Y - City Code	Governance	0.050	12,257	0.070	18,014	46.96%
Accounts Payable	3	Y - Federal/State	Governance	1.779	291,689	1.681	288,772	-1.00%
Acct Rec/Misc Billing/LID/etc.	3	Y - Federal/State	Governance	1.570	248,496	1.570	260,606	4.87%
Business License Admin	3	Y - City Code	Governance	0.100	15,410	0.100	16,096	4.45%
Capital Asset Accounting	3	Y - Federal/State	Governance	0.080	14,219	0.070	12,913	-9.18%
Fin Report/ACFR/Audit/GL Admin	3	Y - Federal/State	Governance	1.054	354,143	0.998	369,822	4.43%
Grants Admin & Accounting	3	Y - Federal/State	Governance	0.801	120,235	0.701	115,065	-4.30%
Long-Range Fin Planning Model	3	Y - City Code	Governance	0.060	213,058	0.060	13,699	-93.57%
Risk Management	3	Y - Federal/State	Governance	0.045	754,396	0.075	861,572	14.21%
Utility Billing	3	Y - Federal/State	Governance	1.838	285,988	1.838	332,998	16.44%
<b>3 - Total</b>				<b>7.679</b>	<b>2,376,410</b>	<b>7.465</b>	<b>2,359,290</b>	<b>-0.72%</b>
Public Record Req & Record Mgt	4	Y - Federal/State	Community	0.052	9,242	0.052	9,744	5.44%
Debt Management	4	Y - Federal/State	Governance	0.063	13,398	0.083	19,236	43.58%
Indirect Cost Allocation Admin	4	Y - City Code	Governance	0.030	6,254	0.030	6,560	4.89%
Invest/Cash Mngmnt/Reporting	4	Y - Ordinance/Resolution	Governance	0.226	38,363	0.226	40,114	4.57%
Payroll & Benefit Admin	4	Y - Federal/State	Governance	1.609	286,965	1.639	325,231	13.33%
Sales and Other Taxes	4	Y - Federal/State	Governance	1.524	251,404	2.564	451,131	79.44%
<b>4 - Total</b>				<b>3.504</b>	<b>605,625</b>	<b>4.594</b>	<b>852,016</b>	<b>40.68%</b>
<b>Grand Total</b>				<b>14.000</b>	<b>3,868,642</b>	<b>15.000</b>	<b>4,016,792</b>	<b>3.83%</b>

## Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City's strategic goals. Programs identified by Finance fall into all four tiers with 61% of the budget allocated to Tier 3.



## Budget by Revenue & Expenditure Summary

<i>Finance Department</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Grant Revenues	\$ 35,334	\$ -	\$ 124,211	\$ 160,000	\$ 141,511	\$ 154,893	-11.6%	9.5%
Other Income	-	-	19,000	12,000	13,200	11,000	10.0%	-16.7%
Investment earnings	-	-	15,000	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>35,334</b>	<b>-</b>	<b>158,211</b>	<b>172,000</b>	<b>154,711</b>	<b>165,893</b>	<b>-10.1%</b>	<b>7.2%</b>
Salaries & Wages	1,148,147	1,191,217	1,474,801	1,466,713	1,696,389	1,927,504	15.7%	13.6%
Benefits	486,266	486,418	539,135	501,624	608,143	675,133	21.2%	11.0%
Supplies	5,612	6,737	17,000	17,000	16,927	16,957	-0.4%	0.2%
Small Tools	-	671	-	-	-	-	0.0%	0.0%
Technology Supplies	765	459	3,600	-	498	499	0.0%	0.2%
Professional Services	531,136	481,989	507,177	549,750	807,500	711,000	46.9%	-12.0%
Communications	3,340	3,328	3,673	2,500	2,985	2,991	19.4%	0.2%
Professional Development	5,983	2,375	6,955	11,000	13,625	13,625	23.9%	0.0%
Advertising	1,212	-	-	-	-	-	0.0%	0.0%
Rentals	4,651	4,602	5,363	5,000	4,976	5,983	-0.5%	20.2%
Technology Services	79,534	70,841	68,000	80,000	98,100	143,100	22.6%	45.9%
Repairs & Maintenance Services	831	-	-	-	-	-	0.0%	0.0%
Other Expenses	134,661	175,816	245,828	297,000	319,500	320,000	7.6%	0.2%
Machinery & Equipment	-	10,000	277,951	417,000	300,000	200,000	-28.1%	-33.3%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 2,402,140</b>	<b>\$ 2,434,453</b>	<b>\$ 3,149,482</b>	<b>\$ 3,347,587</b>	<b>\$ 3,868,642</b>	<b>\$ 4,016,792</b>	<b>15.6%</b>	<b>3.8%</b>
				<b>NET BUDGET</b>		<b>(3,713,931)</b>	<b>(3,850,899)</b>	

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

## Salary and Benefit Details

<b>Finance</b>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Finance Director	1	1	\$ 187,044	\$ 56,535	1	\$ 197,076	\$ 58,628
Deputy Finance Director	1	1	154,308	50,410	1	163,536	52,314
Fiscal Manager	1	1	140,748	47,796	1	148,296	49,378
Senior Fiscal Coordinator	1	1	131,568	43,416	1	138,624	44,898
ARPA Analyst	1	1	118,855	22,506	1	130,020	24,723
B&O Analyst	0	1	114,760	43,039	2	251,256	90,409
Fiscal Coordinator	3	3	361,938	126,841	3	388,464	132,234
Payrol Specialist	1	1	95,244	44,553	1	100,272	45,619
Fiscal Specialist	3	3	258,876	123,516	3	272,520	126,421
Fiscal Support Technician	1	1	82,248	42,144	1	86,640	43,079
Extra Labor			20,800	1,797		20,800	1,805
Overtime			30,000	5,590		30,000	5,625
<b>Department Total</b>	<b>13</b>	<b>14</b>	<b>\$ 1,696,389</b>	<b>\$ 608,143</b>	<b>15</b>	<b>\$ 1,927,504</b>	<b>\$ 675,133</b>

## General Ledger Code Details

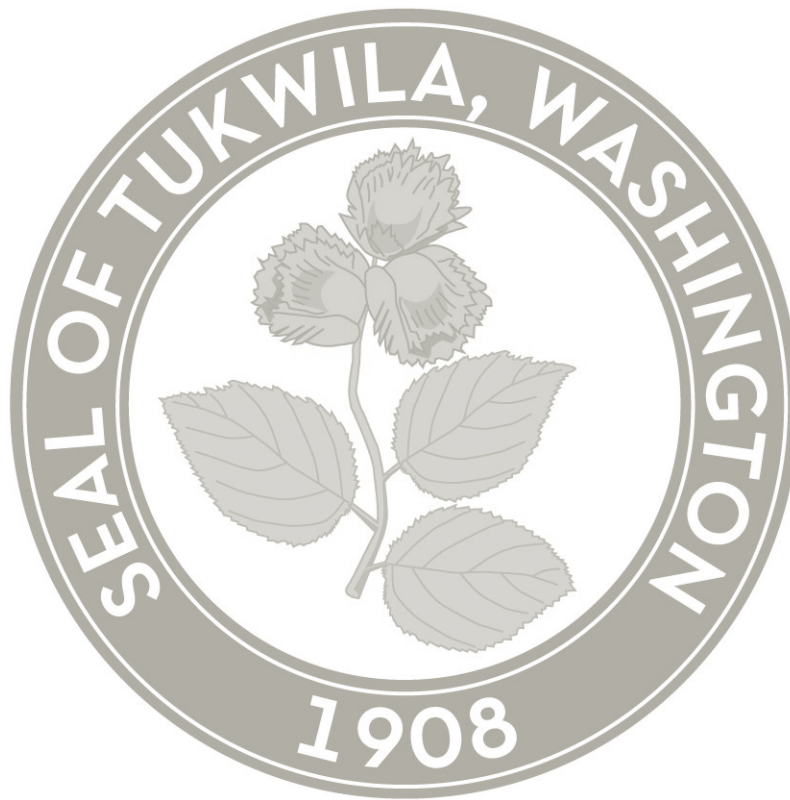
### Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
FN005100-333215	Dept of Treasury-ARPA	\$ -	\$ -	\$ 124,211	\$ 160,000	\$ 141,511	\$ 154,893
FN005100-333219	Dept Of Treasury-Cares Act	35,334	-	-	-	-	-
FN005100-361110	Investment Interest	-	-	15,000	-	-	-
FN005100-367000	Contributions/Dntns NonGov	-	-	4,000	-	-	-
FN005100-368199	LID-Administrative Fee	-	-	15,000	12,000	13,200	11,000
Total Operating Revenues		35,334	-	158,211	172,000	154,711	165,893
Total Revenues		\$ 35,334	\$ -	\$ 158,211	\$ 172,000	\$ 154,711	\$ 165,893



## Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN005100-511000	Salaries	1,139,248	1,156,052	1,399,353	1,451,713	1,645,589	1,876,704
FN005100-512000	Extra Labor	6,391	12,045	20,800	-	20,800	20,800
FN005100-513000	Overtime	2,508	23,120	54,648	15,000	30,000	30,000
Total Salaries & Wages		1,148,147	1,191,217	1,474,801	1,466,713	1,696,389	1,927,504
FN005100-521000	FICA	86,975	89,711	110,775	99,834	129,774	147,455
FN005100-523000	PERS	147,672	136,552	149,266	123,188	175,835	202,088
FN005100-524000	Industrial Insurance	3,787	5,849	3,986	4,125	5,088	5,699
FN005100-524050	Paid Family & Med Leave Prem	1,651	1,788	2,387	1,757	2,725	3,095
FN005100-525000	Medical, Dental, Life, Optical	8,661	9,682	10,457	10,457	7,169	8,126
FN005100-525097	Self-Insured Medical & Dental	237,521	242,836	262,263	262,263	287,551	308,669
Total Personnel Benefits		486,266	486,418	539,135	501,624	608,143	675,133
FN005100-531000	Supplies-General	-	-	-	15,000	-	-
FN005100-531001	Office Supplies	3,085	3,338	5,000	-	14,927	14,957
FN005100-531002	Printing Supplies	1,641	1,393	2,000	-	2,000	2,000
FN005100-531003	Operating Supplies	885	1,974	10,000	2,000	-	-
FN005100-531004	Event Food	-	33	-	-	-	-
FN005100-535003	Office Equipment	-	671	-	-	-	-
FN005100-536001	Computer peripherals	765	459	1,500	-	498	499
FN005100-536002	Computer/Laptop Purchase	-	-	2,100	-	-	-
Total Supplies		6,377	7,866	20,600	17,000	17,425	17,456
FN005100-541000	Professional Services	-	(6,187)	10,000	140,000	-	-
FN005100-541003	Audit	100,507	97,558	100,000	-	102,500	107,000
FN005100-541007	Contracted Services	59,027	-	1,000	-	210,000	10,000
FN005100-541018	Temp Services	3,700	-	-	-	-	-
FN005100-541020	Insurance-Property	11,524	11,647	11,790	13,750	-	-
FN005100-541025	Employee Assistance Prg EAP	-	1,075	-	-	-	-
FN005100-541030	Insurance-Liability	356,379	377,897	384,387	396,000	495,000	594,000
FN005100-542001	Telephone/Alarm/Cell Service	2,432	2,880	3,673	2,500	2,985	2,991
FN005100-542003	City Wide Internet	908	360	-	-	-	-
FN005100-542004	Printing & Binding Services	-	88	-	-	-	-
FN005100-543000	Professional Development	253	(530)	-	-	-	-
FN005100-543001	Memberships	2,428	1,362	1,000	-	1,425	1,425
FN005100-543002	Registrations	2,766	1,375	1,105	11,000	-	-
FN005100-543003	Meals-Prof Dev related	-	-	500	-	-	-
FN005100-543004	Airfare	536	-	2,000	-	-	-
FN005100-543006	Certifications & Licenses	-	168	-	-	-	-
FN005100-543007	Hotel/Lodging	-	-	2,200	-	-	-
FN005100-543008	Ground Transp/Parking	-	-	150	-	-	-
FN005100-543999	Other Prof Dev/Travel Expenses	-	-	-	-	12,200	12,200
FN005100-544001	Legal & Public Notices	1,212	-	-	-	-	-
FN005100-545001	Copier Rental	4,651	4,602	5,363	5,000	4,976	5,983
FN005100-546001	Software Maintenance Contract	78,148	67,835	43,000	80,000	87,000	132,000
FN005100-546004	Online Services-Subscriptions	1,386	3,006	25,000	-	11,100	11,100
FN005100-548001	Repair services	831	-	-	-	-	-
FN005100-549000	Miscellaneous Expenses	(58,368)	(33)	10,000	35,000	-	-
FN005100-549001	Armor Car Service	4,406	13,154	6,000	-	12,000	12,000
FN005100-549002	Credit Card Fees	12,094	16,902	23,079	12,000	18,000	18,500
FN005100-549007	Excise Taxes & Other Assessmnt	963	3,475	5,000	-	3,500	3,500
FN005100-549008	Settlements/Claims/Judgements	147,267	115,363	171,748	250,000	250,000	250,000
FN005100-549012	Bank Fees	28,299	26,954	30,000	-	36,000	36,000
Total Services & Passthrough Pmts		761,349	738,951	836,995	945,250	1,246,686	1,196,699
FN005100C-564000	Machinery & Equipment	-	-	277,951	417,000	-	-
FN005100C-564003	Software Implementation	-	10,000	-	-	300,000	200,000
Total Capital Expenditures		-	10,000	277,951	417,000	300,000	200,000
Total Expenditures		\$ 2,402,140	\$ 2,434,453	\$ 3,149,482	\$ 3,347,587	\$ 3,868,642	\$ 4,016,792



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**DEPARTMENT:** Non-Departmental Expenses (20)**FUND:** General**RESPONSIBLE MANAGER:** Vicky Carlsen**FUND NUMBER:** 000**POSITION:** Finance Director**Description**

This department is utilized to record transfers from the general fund into other funds for debt service and capital needs. Fleet replacement funding for general fund departments is also recorded to this department, which is a new change for this biennium. Revenues directly related to transfers out are also recorded to this Department.

**Budget by Revenues & Expenditures Summary**

<i>Non-Departmental</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Grant Revenues - ARPA	\$ -	\$ 100,018	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	0.0%	0.0%
Lease Agreement	-	-	-	-	140,000	840,000	0.0%	500.0%
Transfers in	400,000	1,855,001	4,725,418	5,357,467	1,624,147	1,517,849	-69.7%	-6.5%
<b>Total Revenues &amp; Transfers In</b>	<b>400,000</b>	<b>1,955,019</b>	<b>5,125,418</b>	<b>5,757,467</b>	<b>2,164,147</b>	<b>2,757,849</b>	<b>-62.4%</b>	<b>27.4%</b>
Fleet Replacement	\$ 83,007	\$ 98,491	\$ 71,156	\$ 71,156	\$ 982,803	\$ -	1281.2%	-100.0%
Transfers Out	4,862,449	5,644,523	9,434,162	9,619,291	5,706,078	5,765,345	-40.7%	1.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 4,945,456</b>	<b>\$ 5,743,014</b>	<b>\$ 9,505,318</b>	<b>\$ 9,690,447</b>	<b>\$ 6,688,881</b>	<b>\$ 5,765,345</b>	<b>-31.0%</b>	<b>-13.8%</b>

**NET BUDGET** (4,524,734) (3,007,496)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

<i>TRANSFERS OUT - From the General Fund to the Following Funds</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Residential Street	\$ 793,750	\$ 100,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	0.0%	0.0%
Arterial Street	1,050,000	1,592,102	1,300,000	1,700,000	-	-	-100.0%	0.0%
Land Acq., Rec., & Park Improve	21,950	750	6,350	6,350	16,250	19,000	155.9%	16.9%
Contingency	-	238,936	220,000	-	-	-	0.0%	0.0%
Debt Service	2,696,749	3,112,735	7,207,812	7,212,941	4,749,828	4,206,345	-34.1%	-11.4%
General Government Improvements	-	300,000	-	-	100,000	-	0.0%	-100.0%
City Facilities (PW Shops)	-	-	-	-	140,000	840,000	0.0%	500.0%
Golf Course	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 4,862,449</b>	<b>\$ 5,644,523</b>	<b>\$ 9,434,162</b>	<b>\$ 9,619,291</b>	<b>\$ 5,706,078</b>	<b>\$ 5,765,345</b>	<b>-40.7%</b>	<b>1.0%</b>

## General Ledger Code Details

### Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
GF000300-333215	Dept of Treasury-ARPA	-	100,018	400,000	400,000	400,000	400,000
Total Intergovernmental Revenues		-	100,018	400,000	400,000	400,000	400,000
GF000300-362500	Facilities Leases (Long-Term)	-	-	-	-	140,000	840,000
Total Miscellaneous Revenues		-	-	-	-	140,000	840,000
GF000200-730305	Transfer In from 305	\$ -	\$ 1,068,817	\$ 2,171,467	\$ 2,171,467	\$ 1,319,019	\$ 1,317,849
GF000300-730303	Transfer In from 303	-	-	-	-	5,128	-
GF000300-730302	Transfer In from 302	400,000	786,184	2,553,951	3,186,000	300,000	200,000
Total Transfers In		400,000	1,855,001	4,725,418	5,357,467	1,624,147	1,517,849
Total Revenues		\$ 400,000	\$ 1,955,019	\$ 5,125,418	\$ 5,757,467	\$ 2,164,147	\$ 2,757,849

### Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS004012-545094	Fleet rental/repl funding	\$ 670	\$ 794	\$ 574	\$ 574	\$ -	\$ -
CD008300-545094	Fleet rental/repl funding	92	109	78	78	-	-
CD008501-545094	Fleet rental/repl funding	53	63	45	45	-	-
GF000520-545094	Fleet rental/repl funding	-	-	-	-	600,000	-
GF000540-545094	Fleet rental/repl funding	-	-	-	-	269,221	-
GF000570-545094	Fleet rental/repl funding	-	-	-	-	113,582	-
MR003100-545094	Fleet rental/repl funding	296	351	253	253	-	-
PD010100-545094	Fleet rental/repl funding	1,682	2,151	1,554	1,554	-	-
PD010210-545094	Fleet rental/repl funding	3,798	4,302	3,108	3,108	-	-
PD010220-545094	Fleet rental/repl funding	28,266	33,128	23,933	23,933	-	-
PD010250-545094	Fleet rental/repl funding	1,338	860	622	622	-	-
PD010260-545094	Fleet rental/repl funding	-	1,291	932	932	-	-
PD010300-545094	Fleet rental/repl funding	683	430	311	311	-	-
PD010400-545094	Fleet rental/repl funding	-	430	311	311	-	-
PD010700-545094	Fleet rental/repl funding	495	430	311	311	-	-
PR007200-545094	Fleet rental/repl funding	796	944	682	682	-	-
PR015800-545094	Fleet rental/repl funding	7,791	9,244	6,679	6,679	-	-
PW013100-545094	Fleet rental/repl funding	5	6	4	4	-	-
PW013101-545094	Fleet rental/repl funding	264	313	226	226	-	-
PW013130-545094	Fleet rental/repl funding	544	645	466	466	-	-
PW013300-545094	Fleet rental/repl funding	1,380	1,637	1,183	1,183	-	-
PW016200-545094	Fleet rental/repl funding	34,860	41,363	29,884	29,884	-	-
Total Services & Passthrough Pmts		83,007	98,491	71,156	71,156	982,803	-
GF000300-750195	Transfer Out to 1% Arts	21,950	750	6,350	6,350	16,250	19,000
GF000300-750411	Transfer Out to 411	300,000	300,000	300,000	300,000	300,000	300,000
GF000300-750105	Transfer Out to 105	-	238,936	220,000	-	-	-
GF000300-750103	Transfer Out to 103	1,050,000	100,000	400,000	400,000	400,000	400,000
GF000300-750104	Transfer Out to 104	-	1,592,102	1,300,000	1,700,000	-	-
GF000300-750303	Transfer Out to 303	-	300,000	-	-	100,000	-
GF000300-750306	Transfer Out to 306	-	-	-	-	140,000	840,000
Total Transfers Out		1,371,950	2,531,788	2,226,350	2,406,350	956,250	1,559,000
GF000200-750200	Transfer Out to 200	709,591	294,181	2,734,555	2,739,684	392,475	389,375
GF000200-750208	Transfer Out to 208	402,100	402,100	767,100	767,100	766,350	767,225
GF000200-750209	Transfer Out to 209	558,250	553,500	553,600	553,600	558,400	557,750
GF000200-750214	Transfer Out to 214	368,378	-	-	-	-	-
GF000200-750217	Transfer Out to 217	545,300	530,011	-	-	-	-
GF000200-750218	Transfer Out to 218	113,130	113,130	113,115	113,115	-	-
GF000200-750219	Transfer Out to 219	793,750	638,760	1,404,367	1,404,367	1,405,035	1,403,700
GF000200-750220	Transfer Out to 220	-	515,736	514,415	514,415	513,029	516,579
GF000200-750221	Transfer Out to 221	-	65,318	1,120,660	1,120,660	1,114,540	571,716
Total Transfers Out for Debt Service Payments		3,490,499	3,112,735	7,207,812	7,212,941	4,749,828	4,206,345
Total Expenditures		\$ 4,945,456	\$ 5,743,014	\$ 9,505,318	\$ 9,690,447	\$ 6,688,881	\$ 5,765,345