

ORDINANCE NO. 754

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

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2021/2022 fiscal biennium have been prepared and filed on October 5, 2020 as provided by Titles 35A.34 and 84.55 of the Revised Code of Washington; and

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

WHEREAS, the City Council of the City of Lakewood having held a public hearing on November 2, 2020, and having considered the public testimony presented; and

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

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

WHEREAS, the City Council of the City of Lakewood having held a public hearing on the 2021 Carry Forward Budget Adjustment on May 3, 2021.

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

Section 1. Budget Amendment. The budget for the 2021/2022 biennium, as originally set forth in Ordinance 746, Section 1 and as shown in Exhibit A, is amended to adopt the revised budget for the 2021/2022 biennium in the amounts and for the purposes as shown in Exhibit B Revised Budget by Fund – Year 2021 and Exhibit C Revised Budget by Fund – Year 2022.

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

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

Section 4. Effective Date. This Ordinance shall be in full force and effect for the fiscal years 2021 and 2022 five (5) days after publication as required by law.

ADOPTED by the City Council this 17th day of May, 2021.

CITY OF LAKEWOOD



Don Anderson, Mayor

Attest:



Briana Schumacher, City Clerk

Approved as to Form:



Heidi Ann Wachter, City Attorney

EXHIBIT A
2021/2022 ORIGINAL ADOPTED BUDGET BY FUND
Per Ordinance 746 Adopted November 16, 2020

Fund	2021				2022			
	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance
General Government Funds:	\$ 9,145,661	\$ 48,449,854	\$ 48,838,381	\$ 8,757,134	\$ 8,757,134	\$ 50,452,982	\$ 49,594,172	\$ 9,615,944
001 General	5,767,631	38,400,491	39,363,968	4,804,154	4,804,154	40,226,201	40,094,292	4,936,063
101 Street	-	2,343,813	2,343,813	-	-	2,398,483	2,398,483	-
102 Real Estate Excise Tax	540,095	1,800,000	2,078,195	261,900	261,900	1,800,000	1,866,900	195,000
103 Transportation Benefit District	640,000	835,000	-	1,475,000	1,475,000	835,000	640,000	1,670,000
104 Hotel/Motel Lodging Tax Fund	1,247,353	800,000	672,250	1,375,103	1,375,103	1,000,000	800,000	1,575,103
105 Property Abatement/RHSP/1406	-	470,000	470,000	-	-	409,500	409,500	-
106 Public Art	-	7,500	7,500	-	-	15,000	15,000	-
180 Narcotics Seizure	120,000	-	120,000	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-
182 Federal Seizure	120,000	-	120,000	-	-	-	-	-
190 CDBG	-	595,000	595,000	-	-	595,000	595,000	-
191 Neighborhood Stabilization Program	-	78,000	78,000	-	-	42,000	42,000	-
192 OEA Grant/SSMCP	-	227,500	227,500	-	-	227,500	227,500	-
195 Public Safety Grants	-	132,328	132,328	-	-	132,328	132,328	-
201 GO Bond Debt Service	-	1,690,821	1,690,821	-	-	1,689,938	1,689,938	-
202 LID Debt Service	-	268,920	268,920	-	-	247,774	155,613	92,161
204 Sewer Project Debt	578,288	800,481	670,086	708,683	708,683	834,258	527,618	1,015,323
251 LID Guaranty	132,294	-	-	132,294	132,294	-	-	132,294
Capital Project Funds:	\$ 1,392,832	\$ 15,911,002	\$ 17,097,002	\$ 206,832	\$ 206,832	\$ 13,016,998	\$ 12,896,998	\$ 326,832
301 Parks CIP	-	570,000	570,000	-	-	3,355,000	3,355,000	-
302 Transportation CIP	927,246	14,986,002	15,732,002	181,246	181,246	9,411,998	9,411,998	181,246
311 Sewer Project CIP	465,586	355,000	795,000	25,586	25,586	250,000	130,000	145,586
Enterprise Fund:	\$ 1,500,405	\$ 5,450,385	\$ 5,069,475	\$ 1,881,316	\$ 1,881,316	\$ 7,565,476	\$ 7,600,625	\$ 1,846,167
401 Surface Water Management	1,500,405	5,450,385	5,069,475	1,881,316	1,881,316	7,565,476	7,600,625	1,846,167
Internal Service Funds	\$ 4,535,425	\$ 5,107,682	\$ 5,821,682	\$ 3,821,425	\$ 3,821,425	\$ 5,328,656	\$ 5,418,900	\$ 3,731,181
501 Fleet & Equipment	3,940,779	755,720	1,239,720	3,456,779	3,456,779	755,720	1,007,720	3,204,779
502 Property Management	389,124	695,603	925,603	159,124	159,124	798,917	703,917	254,124
503 Information Technology	205,522	2,059,879	2,059,879	205,522	205,522	2,177,539	2,110,783	272,278
504 Risk Management	-	1,596,480	1,596,480	-	-	1,596,480	1,596,480	-
Grand Total All Funds	\$ 16,574,323	\$ 74,918,923	\$ 76,826,540	\$ 14,666,707	\$ 14,666,707	\$ 76,364,112	\$ 75,510,695	\$ 15,520,124
			Total Budget	91,493,247			Total Budget	91,030,819

EXHIBIT B
REVISED BUDGET BY FUND - YEAR 2021

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

EXHIBIT C
REVISED BUDGET BY FUND - YEAR 2022

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