

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2022-16**

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2023,
BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, in accordance with Article VIII of the Charter of the City of Takoma Park, the City Manager submitted a recommended budget for Fiscal Year 2023 to the City Council for its review and consideration; and

WHEREAS, the Charter of the City of Takoma Park requires the conduct of at least one public hearing prior to adoption of the budget; and

WHEREAS, the City Council held said hearing and received public comment on the City Manager's recommended budget on April 13, 2022; and

WHEREAS, in the interest of obtaining additional public comment following its deliberations on the City Manager's recommended budget, the City Council held a second public hearing on April 27, 2022; and

WHEREAS, in July 2021, the City received the first tranche of federal American Rescue Plan Act (ARPA) funding in the amount of \$8,731,862.26 through the State of Maryland, and the City will receive the second tranche of \$8,731,862.26 in (ARPA) funding from the State of Maryland in mid-July 2022; and

WHEREAS, the five-year ARPA spending plan in the amount of \$17.5 million was adopted by the City Council in January 2022. The top priority of the ARPA spending plan was to allow the City to respond to the impacts of the pandemic and provide for the well-being of its residents, businesses and staff, and the City Council worked very closely with the City Manager to determine the best uses of ARPA funds following the guidelines created by the U.S. Department of the Treasury; and

WHEREAS, after considering the recommended annual budget submitted by the City Manager on April 6th and the comments made at the aforementioned public hearings, the City Council has determined its priorities relative to the delivery of municipal services for Fiscal Year 2023; and

WHEREAS, the Council and City Manager will work closely throughout the coming year to monitor revenues and expenditures to ensure the short and long-term fiscal health of the City and the appropriate use of the ARPA funds; and

WHEREAS, it is the policy of the City Council to set the level of the General Fund Unassigned Fund reserve at 17% of the General Fund revenue totaling \$27 million, which would be equivalent to \$4.6 million; and

WHEREAS, in the FY 2023 budget, the General Fund unassigned reserve is projected to be \$2.8 million; however, that level is determined to be acceptable due to the inclusion in the budget of restricted and other reserves totaling \$6.6 million; and

WHEREAS, the City Council maintains its commitment to a General Fund Unassigned Fund Balance of 17% of the General Fund revenue. As identified in Resolution 2018-24, the Council recognizes that this may require a “phase-in” period to help mitigate impacts on the local property tax rate and/or City programs and initiatives; and

WHEREAS, the Council will continue to work toward reaching a level of 17% in future budgets, with a goal of doing so within a three-year period from the point at which the balance falls below the minimum.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TAKOMA PARK, MARYLAND:

SECTION 1. The budget adopted hereto and by reference made a part hereof is hereby adopted for the year commencing on July 1, 2022 and ending June 30, 2023.

SECTION 2. The following amounts are hereby appropriated by fund:

Fund	Fiscal Year 2023 Appropriation
General Fund	\$ 34,104,647
Special Revenue Fund	4,971,178
Speed Camera Fund	1,795,522
ARPA Fund	7,088,621
GRAND TOTAL	\$ 47,959,968

SECTION 3. Use of the following fund balance amount is hereby authorized to supplement other fund revenues and financing sources:

Fund	Fiscal Year 2023 Appropriation
General Fund	\$7,048,409
Special Revenue Fund	\$2,584,033

SECTION 4. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$135,281 has been included in the Non-Departmental budget unit of the General Fund.

SECTION 5. A five-year Capital Improvement Program for Fiscal Year 2023 through Fiscal Year 2027 has been developed as part of the budget and is attached hereto and incorporated herein by reference.

SECTION 6. The City Council hereby authorizes the transfer of \$600,000 from the General Fund unreserved fund balance to the Equipment Replacement Reserve.

SECTION 7. The City Council hereby authorizes the transfer of \$128,000 from the General Fund unreserved fund balance to the Facility Maintenance Reserve.

SECTION 8. The City Council hereby authorizes the transfer of \$100,000 from the General Fund unreserved fund balance to the Housing Reserve.

SECTION 9. It is hereby acknowledged that the City Council, in its capacity as the Stormwater Management Board, approved a Stormwater Management Fund budget for Fiscal Year 2023 by Ordinance No. 2022-15.

SECTION 10. City Council will review budget revenues, expenditures and economic projections throughout the fiscal year.

SECTION 11. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 12. This Ordinance shall be effective July 1, 2022.

Adopted this 18th day of May, 2022 by roll-call vote as follows:

AYES:	Stewart, Dyballa, Kostiuik, Seamens, Searcy
NAYS:	Kovar, Smith
ABSTAIN:	None
ABSENT:	None

Consolidated Financial Summary: All Operating Funds

	FY 2021 Audited			FY22 Projected			FY23 Adopted		
	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total
Revenues									
Taxes and utility fees	18,320,304	-	18,320,304	18,433,675	-	18,433,675	19,239,815	-	19,239,815
Licenses and permits	88,799	-	88,799	78,104	1,031,234	1,109,338	86,104	2,348,645	2,434,749
Fines and forfeitures	170,636	817,201	987,837	178,000	1,000,000	1,178,000	181,000	1,940,000	2,121,000
Use of money and property	25,274	878	26,152	(38,500)	650	(37,850)	(29,000)	650	(28,350)
Charges for service	461,223	593,297	1,054,520	836,691	751,725	1,588,416	1,017,370	754,875	1,772,245
Intergovernmental	6,366,173	760,905	7,127,078	7,894,049	7,539,962	15,434,011	6,479,949	8,731,862	15,211,811
Miscellaneous	61,324	12,690	74,014	63,000	9,000	72,000	81,000	45,000	126,000
Total Revenues	25,493,733	2,184,971	27,678,704	27,445,019	10,332,571	37,777,590	27,056,238	13,821,032	40,877,270
Transfer In	-	-	-	-	65,000	65,000	-	-	-
Total Resources	25,493,733	2,184,971	27,678,704	27,445,019	10,397,571	37,842,590	27,056,238	13,821,032	40,877,270
Use of Bond Reserve	226,573	-	226,573	300,000	-	300,000	5,000,000	-	5,000,000
Use of Reserves	725,246	5,730.00	730,976	2,649,638	489,940	3,139,578	2,048,409	2,584,033	4,632,442
Total (\$)	26,445,552	2,190,701	28,636,253	30,394,657	10,887,511	41,282,168	34,104,647	16,405,065	50,509,712
Expenditures									
General Government	3,440,444	192.00	3,440,636	4,225,564	1,145,000	5,370,564	4,347,269	3,223,621	7,570,890
Police	8,407,906	796,863	9,204,769	8,675,677	908,786	9,584,463	8,538,116	2,193,748	10,731,864
Public Works	4,675,978	392,447	5,068,425	6,120,424	623,829	6,744,253	5,641,139	500,000	6,141,139
Recreation	1,239,885	-	1,239,885	2,023,411	-	2,023,411	2,087,480	125,000	2,212,480
Housing and Community Development	1,573,904	22,709	1,596,613	1,738,359	650,148	2,388,507	2,576,737	3,179,000	5,755,737
Communications	559,155	-	559,155	758,621	-	758,621	754,332	-	754,332
Library	1,274,197	-	1,274,197	1,424,232	71,993	1,496,225	1,401,556	140,000	1,541,556
Inter-Departmental	1,897,265	-	1,897,265	1,250,084	-	1,250,084	1,288,181	-	1,288,181
Capital Outlay**	2,633,828	636,291	3,270,119	3,241,825	1,608,929	4,850,754	6,729,125	5,228,178	11,957,303
Debt Service	742,990	-	742,990	871,460	-	871,460	740,712	-	740,712
Total Expenditures	26,445,552	1,848,502	28,294,054	30,329,657	5,008,685	35,338,342	34,104,647	14,589,547	48,694,194
Transfer Out	-	-	-	65,000	-	65,000	-	-	-
Total Use	26,445,552	1,848,502	28,294,054	30,394,657	5,008,685	35,403,342	34,104,647	14,589,547	48,694,194
Add to Reserve	-	342,199	342,199	-	5,878,826	5,878,826	-	1,815,518	1,815,518
Total (\$)	26,445,552	2,190,701	28,636,253	30,394,657	10,887,511	41,282,168	34,104,647	16,405,065	50,509,712

**Note: In Fiscal Year 2023, out of the total Capital Outlay of \$6.7 million, \$5 million is budgeted for the Library Construction which is partially funded by 2017 Series Bond designated to the restricted reserve.

General Fund

Fund Balance Projection Detail

	<u>As Of</u> <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2023</u>
Emergency Reserve	541,646			541,646			541,646
Equipment Replacement Reserve	4,054,455	700,000	1,010,425	3,744,030	600,000	754,317	3,589,713
WSSC Contribution for Future Street Work	97,535			97,535			97,535
Facility Maintenance Reserve	427,604		200,000	227,604	128,000	55,000	300,604
NonSpendable-Prepaid, Deposits, Inventory	242	9,374	5,000	4,616	10,000	11,000	3,616
Housing Reserve	645,857	229,000	185,000	689,857	100,000		789,857
Bond Reserve (Restricted)	6,535,194		300,000	6,235,194		5,000,000	1,235,194
Total Reserved/NonSpendable Fund Balance	12,302,533	938,374	1,700,425	11,540,482	838,000	5,820,317	6,558,165
Total Unassigned Fund Balance	7,109,661		2,187,586	4,922,075		2,066,092	2,855,983

General Fund Summary

	Audited FY19	Audited FY20	Audited FY21	Adjusted FY22	Projected FY22	Adopted FY23	Change Proj FY22-23	% Change Proj FY22-23
REVENUES								
Taxes and utility fees	17,485,510	17,834,681	18,320,304	18,473,270	18,433,675	19,239,815	806,140	4.4%
Licenses and permits	84,908	66,942	88,799	104,500	78,104	86,104	8,000	10.2%
Fines and forfeitures	195,802	174,189	170,636	176,000	178,000	181,000	3,000	1.7%
Use of money and property	330,940	345,338	25,274	5,240	(38,500)	(29,000)	9,500	-24.7%
Charges for service	1,228,834	980,290	461,223	808,331	836,691	1,017,370	180,679	21.6%
Intergovernmental	6,213,141	6,322,336	6,366,173	7,464,933	7,894,049	6,479,949	(1,414,100)	-17.9%
Miscellaneous	194,199	163,187	61,324	63,000	63,000	81,000	18,000	28.6%
Total Revenues	25,733,334	25,886,963	25,493,733	27,095,274	27,445,019	27,056,238	(388,781)	-1.4%
EXPENDITURES								
General Government	3,056,001	3,009,773	3,440,444	4,479,080	4,225,564	4,347,269	121,705	2.9%
Police	7,917,412	8,385,135	8,407,906	9,489,616	8,675,677	8,538,116	(137,561)	-1.6%
Public Works	5,073,497	4,941,626	4,675,978	6,251,914	6,120,424	5,641,139	(479,285)	-7.8%
Recreation	1,907,344	1,768,952	1,239,885	2,049,761	2,023,411	2,087,480	64,069	3.2%
Housing and Community Development	1,454,808	1,683,213	1,573,904	2,095,399	1,738,359	2,576,737	838,378	48.2%
Communications	507,869	529,330	559,155	771,497	758,621	754,332	(4,289)	-0.6%
Library	1,319,114	1,317,662	1,274,197	1,397,064	1,424,232	1,401,556	(22,676)	-1.6%
Non-Departmental	1,400,240	1,157,120	1,897,265	1,659,917	1,250,083	1,288,181	38,098	3.0%
Capital Outlay**	3,463,316	2,555,994	2,633,828	3,360,901	3,241,825	6,729,125	3,487,300	107.6%
Debt Service	919,868	916,403	742,990	871,460	871,460	740,712	(130,748)	-15.0%
Total Expenditures	27,019,468	26,265,208	26,445,552	32,426,609	30,329,657	34,104,647	3,774,991	12.4%
Excess (deficiency) of revenues over expenditures	(1,286,134)	(378,245)	(951,819)	(5,331,335)	(2,884,638)	(7,048,409)	(4,163,772)	144.3%
OTHER FINANCING SOURCES (USES)								
Bond proceeds	-	-	-	-	-	-	-	
Capital lease	-	-	-	-	-	-	-	
Sale of property	-	-	-	-	-	-	-	
Operating transfers in (out)	(41,718)	-	-	(65,000)	(65,000)	-	-	
Total Other Financing Sources (Uses)	(41,718)	-	-	(65,000)	(65,000)	-	-	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,327,852)	(378,245)	(951,819)	(5,396,335)	(2,949,638)	(7,048,409)	(4,163,772)	141.2%
FUND BALANCE								
Beginning of year	22,070,110	20,742,258	20,364,013	19,412,194	19,412,194	16,462,557	(2,949,637)	-15.2%
End of year	20,742,258	20,364,013	19,412,194	14,015,859	16,462,557	9,414,148	(7,048,409)	-42.8%

**Note: In Fiscal Year 23, out of the total Capital Outlay of \$6.7 million, \$5 million is budgeted for the Library Construction which is partially funded by 2017 Series Bond

General Fund Revenues

<u>REVENUES BY SOURCE</u>	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Audited FY21</u>	<u>Adjusted FY22</u>	<u>Projected FY22</u>	<u>Adopted FY23</u>	<u>Change Proj FY22-23</u>	<u>% Change Proj FY22-23</u>
Taxes and Utility Fees								
Real Property	12,621,745	13,132,607	13,525,670	13,917,270	13,799,000	14,425,815	626,815	4.5%
Personal Property	445,678	353,659	101,689	150,000	160,000	160,000	-	0.0%
RR and Public Utilities	242,116	202,230	204,183	200,000	204,000	204,000	-	0.0%
Penalties and Interest	46,162	49,438	51,312	40,000	45,000	45,000	-	0.0%
Admission and Amusement	138,280	98,162	22,984	60,000	65,000	75,000	10,000	15.4%
Additions and Abatements	(15,833)	(14,360)	(6,664)	(14,000)	(15,000)	(30,000)	(15,000)	100.0%
Highway	395,435	447,113	497,613	470,000	497,000	510,000	13,000	2.6%
Income Tax	3,611,927	3,565,831	3,923,515	3,650,000	3,678,675	3,850,000	171,325	4.7%
Total--Taxes and Utility Fees	17,485,510	17,834,681	18,320,304	18,473,270	18,433,675	19,239,815	806,140	4.4%
Licenses and Permits	84,908	66,942	88,799	104,500	78,104	86,104	8,000	10.2%
Fines and Forfeitures	195,802	174,189	170,636	176,000	178,000	181,000	3,000	1.7%
Use of Money and Property	330,940	345,338	25,274	5,240	(38,500)	(29,000)	9,500	-24.7%
Charges for Services								
Inspection Fees	314,765	321,593	311,300	321,000	328,000	341,420	13,420	4.1%
Public Parking Facilities	103,160	92,324	40,124	50,000	50,000	58,000	8,000	16.0%
Waste Collection & Disposal Charges	62,643	47,235	56,014	62,000	61,400	65,640	4,240	6.9%
Recreation Programs and Services	615,539	425,478	13,117	311,671	331,411	479,500	148,089	44.7%
Library Fines and Fees	15,781	9,550	478	-	1,300	2,010	710	54.6%
Passport Services	64,855	41,380	595	30,000	30,000	35,000	5,000	16.7%
EV Charger	9,505	4,025	2,694	1,260	1,780	1,800	20	1.1%
Telephone Commissions	7	-	-	-	-	-	-	0.0%
Special Trash Pickup	12,005	9,727	11,405	9,800	9,800	10,000	200	2.0%
Recyclable Sales	342	292	868	300	1,000	1,000	-	0.0%
Mulch Sales	22,416	25,324	22,528	22,000	22,000	23,000	1,000	4.5%
Advertising--Bus Shelters	1,992	293	2,100	300	-	-	-	0.0%
Farmer's Market	5,824	3,069	-	-	-	-	-	0.0%
Total--Charges for Services	1,228,834	980,290	461,223	808,331	836,691	1,017,370	180,679	21.6%
Intergovernmental Revenues								
Police Protection (State)	453,058	461,499	425,637	452,000	425,000	450,000	25,000	5.9%
Federal Emergency/Homeland Grant	-	50,158	32,515	-	15,000	-	(15,000)	-100.0%
CARES Act	-	124,151	279,499	-	-	-	-	0.0%
Revenue -ARPA	-	-	-	1,191,900	1,191,900	-	(1,191,900)	-100.0%
State & County Projects	93,540	19,177	-	-	-	-	-	0.0%
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643	(0)	0.0%
Library Aid	186,058	182,499	166,626	176,742	176,742	176,000	(742)	-0.4%
Police Rebate	1,104,672	1,172,721	1,187,769	1,263,255	1,731,370	-	(1,731,370)	-100.0%
In Lieu of Police	2,515,147	2,515,147	2,515,147	2,575,799	2,575,799	4,020,521	1,444,722	56.1%
In Lieu of Roads Maintenance	743,199	743,199	743,199	761,121	761,122	804,806	43,684	5.7%
In Lieu of Parks Maintenance	72,913	72,913	72,913	74,671	74,671	93,942	19,271	25.8%
In Lieu of Crossing Guard	182,384	182,384	182,384	186,782	186,782	214,017	27,235	14.6%
Takoma/Langley Rec. Agreement	85,020	85,020	85,020	85,020	85,020	85,020	-	0.0%
Hotel Motel Tax	117,251	92,027	76,679	90,000	85,000	90,000	5,000	5.9%
Cable Franchise Fees	231,298	215,745	205,612	212,000	200,000	186,000	(14,000)	-7.0%
Cable--Operating	422,957	400,051	387,530	390,000	380,000	354,000	(26,000)	-6.8%
Total--Intergovernmental Revenues	6,213,141	6,322,334	6,366,173	7,464,933	7,894,049	6,479,949	(1,414,100)	-17.9%

General Fund Revenues

(continued)

<u>REVENUES BY SOURCE</u>	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Audited FY21</u>	<u>Adjusted FY22</u>	<u>Projected FY22</u>	<u>Adopted FY23</u>	<u>Change Proj FY22-23</u>	<u>% Change Proj FY22-23</u>
Miscellaneous								
Tree Fund	25,000	25,000	25,000	25,000	25,000	45,000	20,000	80.0%
Sales of Impounded Property	-	-	212	-	1,000	1,000	-	0.0%
Other Miscellaneous	23,441	60,745	22,020	15,000	20,000	20,000	-	0.0%
Insurance Claims	7,918	21,004	1,000	3,000	-	-	-	0.0%
Administrative Fees--Parking	2,305	75	2,000	-	-	-	-	0.0%
Federal Grant	7,907	7,675	5,675	-	-	-	-	0.0%
Sale of City Property	21,439	44,788	4,803	20,000	17,000	15,000	(2,000)	-11.8%
Donations	106,187	3,900	613	-	-	-	-	0.0%
Total--Miscellaneous	194,198	163,187	61,323	63,000	63,000	81,000	18,000	28.6%
Total General Fund Revenues	25,733,334	25,886,959	25,493,733	27,095,274	27,445,019	27,056,238	(388,781)	-1.4%

General Fund Summary-Expenditures

	Audited FY19	Audited FY20	Audited FY21	Adjusted FY22	Projected FY22	Adopted FY23	Change Proj FY22-23	% Change Proj FY22-23
General Government								
1110 Legislative								
Personnel Expenses	112,316	115,144	119,536	114,523	131,721	190,499	58,778	44.6%
Other Operating Expenses	100,266	62,146	110,921	82,541	72,931	186,967	114,036	156.4%
Total	212,582	177,290	230,457	197,064	204,652	377,466	172,814	84.4%
1120 City Administration								
Personnel Expenses	547,948	517,368	542,247	637,896	656,624	651,289	(5,335)	-0.8%
Other Operating Expenses	142,626	118,037	154,149	245,906	169,154	140,957	(28,197)	-16.7%
Total	690,574	635,405	696,396	883,802	825,778	792,246	(33,532)	-4.1%
1130 Finance								
Personnel Expenses	544,839	542,149	536,050	653,047	605,072	574,726	(30,346)	-5.0%
Other Operating Expenses	85,280	77,844	96,322	163,165	137,350	174,164	36,814	26.8%
Total	630,119	619,993	632,372	816,212	742,422	748,890	6,468	0.9%
1140 Legal								
Personnel Expenses	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	235,046	248,106	406,617	501,000	462,000	460,000	(2,000)	-0.4%
Total	235,046	248,106	406,617	501,000	462,000	460,000	(2,000)	-0.4%
1150 Information System								
Personnel Expenses	406,041	442,439	470,468	526,160	518,850	526,868	8,018	1.5%
Other Operating Expenses	191,743	212,278	253,966	478,379	482,899	491,080	8,181	1.7%
Total	597,784	654,717	724,434	1,004,539	1,001,749	1,017,948	16,199	1.6%
1160 Human Resources								
Personnel Expenses	355,441	315,635	332,582	484,955	471,374	448,554	(22,820)	-4.8%
Other Operating Expenses	76,583	97,481	135,945	191,458	116,349	133,536	17,187	14.8%
Total	432,024	413,116	468,527	676,413	587,723	582,090	(5,633)	-1.0%
1170 City Clerk								
Personnel Expenses	235,666	242,762	263,038	325,035	335,226	344,853	9,627	2.9%
Other Operating Expenses	22,203	18,383	18,406	75,014	66,014	23,777	(42,237)	-64.0%
Total	257,869	261,145	281,444	400,049	401,240	368,630	(32,610)	-8.1%
Total General Government	3,055,998	3,009,772	3,440,247	4,479,079	4,225,564	4,347,269	121,706	2.9%
Police								
2100 Office of Chief								
Personnel Expenses	524,889	669,914	661,446	699,158	815,143	708,089	(107,054)	-13.1%
Other Operating Expenses	296,423	264,589	334,072	428,060	382,348	94,223	(288,125)	-75.4%
Total	821,312	934,503	995,518	1,127,218	1,197,491	802,312	(395,179)	-33.0%
2200 Communications								
Personnel Expenses	515,982	587,071	508,669	639,382	542,282	652,857	110,575	20.4%
Other Operating Expenses	23,485	23,233	30,966	34,735	34,735	9,495	(25,240)	-72.7%
Total	539,467	610,304	539,635	674,117	577,017	662,352	85,335	14.8%
2300 Operations/Patrol								
Personnel Expenses	3,637,521	3,922,174	3,768,231	3,991,471	3,816,662	4,256,557	439,895	11.5%
Other Operating Expenses	128,824	112,510	122,496	119,410	158,835	172,611	13,776	8.7%
Total	3,766,345	4,034,684	3,890,727	4,110,881	3,975,497	4,429,168	453,671	11.4%
2400 CID Investigations								
Personnel Expenses	1,392,511	1,491,678	1,616,319	1,978,394	1,410,875	1,555,370	144,495	10.2%
Other Operating Expenses	49,413	47,414	58,245	75,552	75,830	73,387	(2,443)	-3.2%
Total	1,441,924	1,539,092	1,674,564	2,053,946	1,486,705	1,628,757	142,052	9.6%
2500 Administration								
Personnel Expenses	837,594	754,345	676,072	815,639	734,239	752,283	18,044	2.5%
Other Operating Expenses	113,240	99,415	111,532	123,542	126,564	81,548	(45,016)	-35.6%
Total	950,834	853,760	787,604	939,181	860,803	833,831	(26,972)	-3.1%
2600 Neighborhood Services								
Personnel Expenses	364,032	378,795	461,462	484,983	506,164	176,196	(329,968)	-65.2%

General Fund Summary-Expenditures

	Audited FY19	Audited FY20	Audited FY21	Adjusted FY22	Projected FY22	Adopted FY23	Change Proj FY22-23	% Change Proj FY22-23
Other Operating Expenses	55,869	33,997	58,393	99,290	72,000	5,500	(66,500)	-92.4%
Total	419,901	412,792	519,855	584,273	578,164	181,696	(396,468)	-68.6%
Total Police	7,939,783	8,385,135	8,407,906	9,489,616	8,675,677	8,538,115	(137,561)	-1.6%
Public Works								
3100 Administration								
Personnel Expenses	412,459	254,642	289,030	436,678	441,331	449,694	8,363	1.9%
Other Operating Expenses	199,411	58,029	42,592	48,382	54,167	52,393	(1,774)	-3.3%
Total	611,870	312,671	331,622	485,060	495,498	502,087	6,589	1.3%
3200 Building Maintenance								
Personnel Expenses	467,972	424,912	419,940	497,956	367,837	511,384	143,547	39.0%
Other Operating Expenses	420,067	432,547	448,960	462,400	439,686	470,325	30,639	7.0%
Total	888,039	857,459	868,900	960,356	807,523	981,709	174,186	21.6%
3300 Equipment Maintenance								
Personnel Expenses	307,736	247,506	304,910	278,789	322,156	313,326	(8,830)	-2.7%
Other Operating Expenses	223,068	186,179	204,182	206,630	230,354	220,480	(9,874)	-4.3%
Total	530,804	433,685	509,092	485,419	552,510	533,806	(18,704)	-3.4%
3400 Right of Way								
Personnel Expenses	724,561	654,728	607,021	696,675	776,083	729,792	(46,291)	-6.0%
Other Operating Expenses	411,183	372,856	232,854	279,145	222,565	269,370	46,805	21.0%
Total	1,135,744	1,027,584	839,875	975,820	998,648	999,162	514	0.1%
3500 Solid Waste								
Personnel Expenses	746,586	833,096	870,471	951,613	891,057	818,907	(72,150)	-8.1%
Other Operating Expenses	345,372	420,191	437,455	440,715	452,500	426,559	(25,941)	-5.7%
Total	1,091,958	1,253,287	1,307,926	1,392,328	1,343,557	1,245,466	(98,091)	-7.3%
3600 Sustainability								
Personnel Expenses	-	151,087	149,724	199,855	188,242	200,865	12,623	6.7%
Other Operating Expenses	3,374	57,072	70,909	534,850	524,850	78,474	(446,376)	-85.0%
Total	3,374	208,159	220,633	734,705	713,092	279,339	(433,753)	-60.8%
3700 Vegetation Management								
Personnel Expenses	194,594	244,686	212,965	403,973	412,601	405,340	(7,261)	-1.8%
Other Operating Expenses	24,723	29,108	24,452	29,600	32,500	74,980	42,480	130.7%
Total	219,317	273,794	237,417	433,573	445,101	480,320	35,219	7.9%
3800 Urban Forest								
Personnel Expenses	120,469	96,802	74,471	128,197	125,697	122,813	(2,884)	-2.3%
Other Operating Expenses	144,383	191,047	117,276	204,850	188,569	199,281	10,712	5.7%
Total	264,852	287,849	191,747	333,047	314,266	322,094	7,828	2.5%
3900 City Engineer								
Personnel Expenses	214,740	203,955	150,455	177,755	176,380	179,156	2,776	1.6%
Other Operating Expenses	111,976	83,183	18,308	273,850	273,849	118,001	(155,848)	-56.9%
Total	326,716	287,138	168,763	451,605	450,229	297,157	(153,072)	-34.0%
Total Public Works	5,072,674	4,941,626	4,675,978	6,251,913	6,120,424	5,641,139	(479,284)	-8.5%
Recreation								
4100 Administration								
Personnel Expenses	460,317	481,063	463,033	457,292	536,959	500,937	(36,022)	-6.7%
Other Operating Expenses	81,015	78,298	102,748	90,551	80,744	99,176	18,432	22.8%
Total	541,332	559,361	565,781	547,843	617,703	600,113	(17,590)	-2.8%
4200 Outreach								
Personnel Expenses	201,556	209,997	170,469	205,675	178,451	171,691	(6,760)	-3.8%
Other Operating Expenses	52,419	20,423	11,004	41,550	29,324	60,550	31,226	106.5%
Total	253,975	230,420	181,473	247,225	207,775	232,241	24,466	11.8%

General Fund Summary-Expenditures

	Audited FY19	Audited FY20	Audited FY21	Adjusted FY22	Projected FY22	Adopted FY23	Change Proj FY22-23	% Change Proj FY22-23
4300 Recreation Center								
Personnel Expenses	150,289	151,151	88,780	190,628	209,370	197,823	(11,547)	-5.5%
Other Operating Expenses	33,216	26,053	9,942	37,650	35,821	45,700	9,879	27.6%
Total	183,505	177,204	98,722	228,278	245,191	243,523	(1,668)	-0.7%
4400 Community Programs								
Personnel Expenses	154,737	158,617	140,894	194,749	144,911	204,921	60,010	41.4%
Other Operating Expenses	60,299	45,180	12,337	61,000	53,834	66,275	12,441	23.1%
Total	215,036	203,797	153,231	255,749	198,745	271,196	72,451	36.5%
4500 Facilities and Athletic Fields								
Personnel Expenses	-	-	-	-	-	-	-	-
Other Operating Expenses	82,180	58,615	32,108	77,500	71,100	91,700	20,600	29.0%
Total	82,180	58,615	32,108	77,500	71,100	91,700	20,600	29.0%
4600 Camps								
Personnel Expenses	67,290	46,124	2,444	94,658	97,765	80,022	(17,743)	-18.1%
Other Operating Expenses	58,018	45,620	7,025	16,100	17,600	52,490	34,890	198.2%
Total	125,308	91,744	9,469	110,758	115,365	132,512	17,147	14.9%
4700 After School Programs								
Personnel Expenses	106,204	69,506	8,084	143,698	130,100	116,730	(13,370)	-10.3%
Other Operating Expenses	7,807	7,075	6,181	17,550	17,450	8,350	(9,100)	-52.1%
Total	114,011	76,581	14,265	161,248	147,550	125,080	(22,470)	-15.2%
4800 Community Center								
Personnel Expenses	282,861	288,647	204,258	308,930	329,338	258,715	(70,623)	-21.4%
Other Operating Expenses	109,134	82,582	35,700	112,230	90,644	132,400	41,756	46.1%
Total	391,995	371,229	239,958	421,160	419,982	391,115	(28,867)	-6.9%
Total Recreation	1,907,342	1,768,951	1,295,007	2,049,761	2,023,411	2,087,479	64,069	3.2%
Housing and Community Development								
5400 Planning								
Personnel Expenses	274,595	327,649	326,395	371,324	332,180	367,780	35,600	10.7%
Other Operating Expenses	59,438	9,082	52,403	157,000	166,250	207,750	41,500	25.0%
Total	334,033	336,731	378,798	528,324	498,430	575,530	77,100	15.5%
5500 HCD Administration								
Personnel Expenses	257,572	149,466	81,435	281,795	187,175	276,108	88,933	47.5%
Other Operating Expenses	41,551	32,184	18,780	47,884	30,911	39,466	8,555	27.7%
Total	299,123	181,650	100,215	329,679	218,086	315,574	97,488	44.7%
5600 Economic Development								
Personnel Expenses	58,857	161,920	152,554	172,566	122,058	185,048	62,990	51.6%
Other Operating Expenses	82,962	196,133	151,771	116,872	89,559	130,150	40,591	45.3%
Total	141,819	358,053	304,325	289,438	211,617	315,198	103,581	48.9%
5700 Arts & Humanities								
Personnel Expenses	1,254	72,894	54,528	79,355	69,106	79,173	10,067	14.6%
Other Operating Expenses	41	11,417	16,088	18,450	11,980	26,310	14,330	119.6%
Total	1,295	84,311	70,616	97,805	81,086	105,483	24,397	30.1%
5800 Housing & Community Services								
Personnel Expenses	374,779	407,472	419,858	435,674	325,062	477,929	152,867	47.0%
Other Operating Expenses	304,360	314,995	300,091	414,478	404,078	431,428	27,350	6.8%
Total	679,139	722,467	719,949	850,152	729,140	909,357	180,217	24.7%
5900 Code Enforcement								
Personnel Expenses	374,779	407,472	-	-	-	326,498	326,498	100.0%
Other Operating Expenses	304,360	314,995	-	-	-	29,098	29,098	100.0%
Total	679,139	722,467	-	-	-	355,596	355,596	100.0%
Total Housing & Community	1,455,409	1,683,212	1,573,904	2,095,398	1,738,359	2,576,738	838,379	48.2%

General Fund Summary-Expenditures

	Audited FY19	Audited FY20	Audited FY21	Adjusted FY22	Projected FY22	Adopted FY23	Change Proj FY22-23	% Change Proj FY22-23
Communications 6000								
Personnel Expenses	381,297	408,603	430,168	575,830	531,866	549,839	17,973	3.4%
Other Operating Expenses	126,572	120,727	128,987	195,666	226,755	204,493	(22,262)	-9.8%
Total	507,869	529,330	559,155	771,496	758,621	754,332	(4,289)	-0.6%
Total Communications	507,869	529,330	559,155	771,496	758,621	754,332	(4,289)	-0.6%
Library								
7000 Library								
Personnel Expenses	1,045,143	1,073,370	1,071,828	1,150,753	1,170,328	1,124,737	(45,591)	-3.9%
Other Operating Expenses	171,247	148,981	103,949	128,930	128,796	150,280	21,484	16.7%
Total	1,216,390	1,222,351	1,175,777	1,279,683	1,299,124	1,275,017	(24,107)	-1.9%
7200 Computer Center								
Personnel Expenses	98,450	94,677	98,367	109,881	121,846	122,224	378	0.3%
Other Operating Expenses	4,273	634	53	7,500	3,262	4,316	1,054	32.3%
Total	102,723	95,311	98,420	117,381	125,108	126,540	1,432	1.1%
Total Library	1,319,113	1,317,662	1,274,197	1,397,064	1,424,232	1,401,556	(22,675)	-1.6%
Personnel Total	16,579,098	17,192,044	16,748,202	19,894,942	18,732,131	19,609,593	877,462	4.7%
Operating Exp Total	4,679,090	4,443,644	4,478,192	6,639,385	6,234,157	5,737,035	(497,117)	-8.0%
Departmental Total	21,258,188	21,635,688	21,226,394	26,534,327	24,966,288	25,346,628	380,345	1.5%
Non-Departmental								
Workers Compensation	593,435	510,870	407,884	500,800	422,000	564,800	142,800	33.8%
Other Fringe Benefits	51,795	43,341	35,684	23,820	54,883	41,000	(13,883)	-25.3%
Recognition Non-Cash	19,758	1,093	17,003	15,000	5,000	10,000	5,000	100.0%
Training	5,703	958	-	6,000	3,000	6,000	3,000	100.0%
Tuition Reimbursement	10,461	7,578	5,724	7,000	4,000	7,000	3,000	75.0%
Litigation Hearing	1,200	153	2,500	2,500	-	2,500	2,500	0.0%
Emergency Supplies	615	8,170	1,144	1,000	1,000	1,000	-	0.0%
General Insurance	131,273	143,154	145,945	188,600	168,000	185,600	17,600	10.5%
General Contingency	-	-	-	135,697	-	135,281	135,281	100.0%
Community Festivals	19,340	17,500	-	7,000	7,000	20,000	13,000	185.7%
Fourth of July Exp	-	18,745	-	-	-	20,000	20,000	0.0%
Provision for Allowance	17,270	(5,670)	10,233	10,000	10,000	10,000	-	-
Fees, Penalty & Bad Debt Expense	227,523	-	534	-	-	-	-	0.0%
Covid Emergency Assistant Expense	-	55,000	435,763	-	200	-	(200)	-100.0%
Grants	69,306	140,449	139,366	232,500	130,000	35,000	(95,000)	-73.1%
Partnership Program	103,114	87,484	65,000	120,000	120,000	100,000	(20,000)	-16.7%
Housing Fund Expenditures	10,000	10,000	442,970	210,000	185,000	-	(185,000)	-100.0%
Supplemental Tax Rebate Program	-	-	-	-	-	-	-	0.0%
Tax Rebate Program	126,953	117,358	132,590	200,000	140,000	150,000	10,000	7.1%
Total Non-Departmental	1,387,746	1,156,182	1,842,340	1,659,917	1,250,083	1,288,181	38,098	3.0%
Capital Outlay	3,441,173	2,555,998	2,633,828	3,360,905	3,241,826	6,729,126	3,487,300	107.6%
Debt Service	919,868	916,402	742,990	871,460	871,460	740,712	(130,748)	-15.0%
Transfer to Other Fund	-	-	-	65,000	65,000	-	(65,000)	-100.0%
General Fund Total Expenditures	27,006,975	26,264,270	26,445,552	32,491,609	30,394,657	34,104,647	3,709,995	12.2%

Special Revenue Funds Summary

	<u>Audited</u> <u>FY19</u>	<u>Audited</u> <u>FY20</u>	<u>Audited</u> <u>FY21</u>	<u>Adjusted</u> <u>FY22</u>	<u>Projected</u> <u>FY22</u>	<u>Adopted</u> <u>FY23</u>	<u>Change</u> <u>Proj FY21-22</u>	<u>% Change</u> <u>Proj FY21-22</u>
REVENUES								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental	1,858,000	4,208,991	760,905	1,922,264	1,024,634	2,342,145	1,317,511	128.6%
Miscellaneous	38,633	9,266	7,839	45,000	9,000	45,000	36,000	400.0%
Total Revenues	1,896,633	4,218,257	768,744	1,967,264	1,033,634	2,387,145	1,353,511	130.9%
EXPENDITURES								
General Government	75,664	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Housing and Community Development	503,618	16,454	22,709	873,122	142,148	1,489,000	1,346,852	947%
Recreation	-	-	-	-	-	-	-	-
Library	-	-	-	22,993	22,993	-	-	-
Capital outlay	1,013,561	4,165,857	603,348	1,152,005	912,944	3,482,178	2,569,234	281%
Total Expenditures	1,592,843	4,182,311	626,057	2,048,120	1,078,085	4,971,178	3,893,093	361%
Excess (deficiency) of revenues over expenditures	303,790	35,946	142,687	(80,856)	(44,451)	(2,584,033)	(2,539,582)	5713%
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	41,718	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	41,718	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	345,508	35,946	142,687	(80,856)	(44,451)	(2,584,033)	(2,539,582)	5713%
FUND BALANCE								
Beginning of year	3,079,369	3,424,877	3,460,823	3,603,510	3,603,510	3,559,059	(44,451)	-1%
End of year	3,424,877	3,460,823	3,603,510	3,522,654	3,559,059	975,026	(2,584,033)	-73%

*Note: As of June 30, 2023, the ending fund reserve restricted for cable equipment purchases will be \$947,333, and other Capital Improvement Project will be \$27,693. The fund balance reduction is due to the use of \$2.5 million for the Library Construction Project.

Stormwater Management Fund Summary

	Audited FY19	Audited FY20	Audited FY21	Adjusted FY22	Projected FY22	Adopted FY23	Change Proj FY22-23	%Change Proj FY22-23
REVENUES								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	1,000	5,791	15,290	4,500	6,600	6,500	(100)	-1.5%
Fines and forfeitures								
Use of money and property								
Charges for service	707,484	701,718	580,508	700,000	751,725	754,875	3,150	0.4%
Intergovernmental	168,750	-	-	-	-	-	-	-
Miscellaneous	3,053	2,350	2,350	-	-	-	-	-
Total Revenues	880,287	709,859	598,148	704,500	758,325	761,375	3,050	0.4%
EXPENDITURES								
Public Works	434,500	377,946	392,447	637,801	623,829	484,226	(139,603)	-22.4%
Capital outlay	362,688	219,878	5,997	668,000	644,985	250,000	(394,985)	-61.2%
Total Expenditures	797,188	597,824	398,444	1,305,801	1,268,814	734,226	(534,588)	-42.1%
Excess (deficiency) of revenues over expenditures	83,099	112,035	199,704	(601,301)	(510,489)	27,149	537,638	105.3%
OTHER FINANCING SOURCES (USES)								
Loan proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	65,000	65,000	-	(65,000)	-100.0%
Total Other Financing Sources (Uses)	-	-	-	65,000	65,000	-	(65,000)	-100.0%
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	83,099	112,035	199,704	(536,301)	(445,489)	27,149	472,638	106.1%
FUND BALANCE								
Beginning of year	198,760	281,859	393,893	593,597	593,597	148,108	(445,489)	-75.0%
End of year	281,859	393,893	593,597	57,296	148,108	175,257	27,149	18.3%

*Note: Beginning Fiscal Year 2022, stormwater fee will be recalculated to support the increase project costs

Speed Camera Fund Summary

	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Audited FY21</u>	<u>Adjusted FY22</u>	<u>Projected FY22</u>	<u>Adopted FY23</u>	<u>Change Proj FY22-23</u>	<u>%Change Proj FY22-23</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	991,915	886,614	817,201	800,000	1,000,000	1,940,000	940,000	94.0%
Use of money and property	34,344	35,408	878	1,000	650	650	-	0.0%
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	1,026,259	922,022	818,079	801,000	1,000,650	1,940,650	940,000	93.9%
<u>EXPENDITURES</u>								
Police	1,025,598	850,163	796,863	833,462	808,786	1,459,522	650,736	80.5%
Capital Outlay	267,278	42,837	26,946	51,000	51,000	336,000	285,000	558.8%
Total Expenditures	1,292,876	893,000	823,809	884,462	859,786	1,795,522	935,736	108.8%
Excess (deficiency) of revenues over expenditures	(266,617)	29,022	(5,730)	(83,462)	140,864	145,128	4,264	3.0%
<u>OTHER FINANCING SOURCES (USES)</u>								
Bond proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(266,617)	29,022	(5,730)	(83,462)	140,864	145,128	4,264	3.0%
<u>FUND BALANCE</u>								
Beginning of year	810,781	544,164	573,186	567,456	567,456	708,320	140,864	24.8%
End of year	544,164	573,186	567,456	483,994	708,320	853,448	145,128	20.5%

*Note: Fund Balance is restricted for Public Safety Purposes, including Police Equipment desognated in the the Capital Improvement Plan as funded by the Speed Camera Fund.

ARPA Fund Summary

	<u>Audited</u> <u>FY19</u>	<u>Audited</u> <u>FY20</u>	<u>Audited</u> <u>FY21</u>	<u>Adjusted</u> <u>FY22</u>	<u>Projected</u> <u>FY22</u>	<u>Adopted</u> <u>FY23</u>	<u>Change</u> <u>Proj FY22-23</u>	<u>% Change</u> <u>Proj FY22-23</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental (Treasury)	-	-	-	7,539,962	7,539,962	8,731,862	1,191,900	15.8%
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	7,539,962	7,539,962	8,731,862	1,191,900	15.8%
<u>EXPENDITURES</u>								
Administrative Salaries & Fringe	-	-	-	587,000	587,000	405,796	(181,204)	-30.9%
General Government	-	-	-	200,000	558,000	2,354,000	1,796,000	321.9%
Police	-	-	-	-	100,000	250,000	150,000	150.0%
Public Works	-	-	-	-	-	500,000	500,000	0.0%
Housing and Community Development	-	-	-	508,000	508,000	1,690,000	1,182,000	232.7%
Recreation	-	-	-	-	-	125,000	125,000	0.0%
Library	-	-	-	-	49,000	140,000	91,000	185.7%
Capital outlay	-	-	-	-	-	1,623,825	1,623,825	0.0%
Total Expenditures	-	-	-	1,295,000	1,802,000	7,088,621	5,286,621	2.93
Excess (deficiency) of revenues over expenditures	-	-	-	6,244,962	5,737,962	1,643,241	(4,094,721)	-71.4%
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	6,244,962	5,737,962	1,643,241	(4,094,721)	-71.4%
FUND BALANCE								
Beginning of year	-	-	-	-	-	5,737,962	5,737,962	0.0%

**Combined Statement of Revenues, Expenditures, and Changes in Fund
Balance - All Governmental Funds For the Fiscal Year Beginning July
1, 2022**

	General Fund	Stormwater Management Fund	Special Revenue Funds	Speed Camera Fund	ARPA Fund	Total
FY 2023 Revenues	27,056,238	761,375	2,387,145	1,940,650	8,731,862	40,877,270
FY 2023 Expenditures	34,104,647	734,226	4,971,178	1,795,522	7,088,621	48,694,194
Excess (deficiency) of revenues over expenditures	(7,048,409)	27,149	(2,584,033)	145,128	1,643,241	(7,816,924)
Other Financing Sources (Uses)						
Bond proceeds	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(7,048,409)	27,149	(2,584,033)	145,128	1,643,241	(7,816,924)
Fund Balance						
Beginning of year	16,462,557	148,108	3,559,059	708,320	5,737,962	26,616,006
End of year	9,414,148	175,257	975,026	853,448	7,381,203	18,799,082

FISCAL YEAR 2023 RECONCILIATION ITEMS		
RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT
General Fund Revenues		\$ 27,838,118
Property Tax Rate 56.97 reduced to 53.97		\$ (801,880)
Additional Revenue Transfer from Tree Fund (Increase from \$25k to \$45k)	Staff	\$ 20,000
Revised Revenues		\$ 27,056,238
Change in Revenues		\$ (781,880)

Each cent of the tax rate equals \$267,293

General Fund Expenditures		\$ 34,819,752
Increase: MHP Grant Project	Staff	\$ -
Increase: Additional Legal Services	Staff	\$ 125,000
Decrease: Sidewalk & Street-Transfer to Speed Camera Fund	Mayor Stewart	\$ (300,000)
Decrease: Financial Forecast Consultant	Mayor Stewart	\$ (40,000)
Decrease: Neighborhood Commercial Project funded by ARPA	Mayor Stewart	\$ (100,000)
Decrease: Space Management Project funded by ARPA	Mayor Stewart	\$ (90,000)
Decrease: Road Rehabilitation Project funded by ARPA	Mayor Stewart	\$ (273,825)
Decrease: K-9 Unit Allowance	CM Kostiuk	\$ (5,720)
Decrease: K-9 Unit Supplies	CM Kostiuk	\$ (26,650)
Decrease: General Contingency due to revenue reduction	Staff	\$ (3,910)
Revised Expenditures		\$ 34,104,647
Change in Expenditures		\$ (715,105)

Proposed General Fund Unassigned Fund Balance	\$ 2,850,758
*Expenditure Change - Reduction with (), Increase without ()	\$ 715,105
*Revenue Change - Reduction with (), Increase without ()	\$ (781,880)
Decrease: Facilities Maintenance Reserve Contribution	\$ 72,000
Revised General Fund Unassigned Fund Balance	\$ 2,855,983

* Expenditure Reduction and or Revenue increase will increase the reserve balance. On the contrary, expenditure increase and or revenue reduction will decrease the reserve balance.

Stormwater Management Fund Revenues	\$ 761,375
--	-------------------

Revised Revenues	\$	761,375
Stormwater Management Fund Expenditures	\$	734,226
Revised Expenditures	\$	734,226
Special Revenue Funds Revenues	\$	2,387,145
Revised Revenues	\$	2,387,145
Special Revenue Funds Expenditures	\$	4,971,178
Revised Expenditures	\$	4,971,178
Speed Camera Fund Revenues	\$	1,940,650
Revised Revenues	\$	1,940,650
Speed Camera Fund Expenditures	\$	1,495,522
Increase: Sidewalks	\$	300,000
Revised Expenditures	\$	1,795,522
ARPA Fund Revenues	\$	8,731,862
Revised Revenues	\$	8,731,862
ARPA Fund Expenditures	\$	7,088,621
Transfer: MHP Grant Project \$250,000 to Multi Family Project		
Revised Expenditures	\$	7,088,621

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2027

City Administration			Priority	FY 22 Projected	FY 23	FY 24	FY 25	FY 26	FY 27
EQUIPMENT & Vehicles									
City Administration									
Departmental - Vehicles									
	Admin Pool Car (#298)	ERR	III					\$ 27,200	
	Admin Pool Car (#286)	ERR	III				\$ 40,469		
	Jackson-Boyd Park Sign	GF	I	\$ 5,000					
SUBTOTAL - City Administration				\$ 5,000	\$ -	\$ -	\$ 40,469	\$ 27,200	\$ -
INFORMATION TECHNOLOGY									
EQUIPMENT & SOFTWARE									
Information Technology									
	Closed Circuit TV & Video Surveillance FOR Community Center	ERR	II						
	Document Storage & Management	ARPA	I	\$ -					
	Door Security & ID Software	ERR	I						\$ 40,317
	Surveillance for PW/REC/Heffner	ERR	II						\$ 47,038
	Upgrade Network Switches and Router	ERR	I	\$ 40,000		\$ -	\$ 53,000		\$ 99,061
	Smartboards Refresh (Community Center & PW)	ERR	II		\$ 30,000	\$ 25,000	\$ 63,000		
	Enhanced Datacenter Security & Firewall	GF	I		\$ 10,000	\$ 25,000			
	Establish Cloud Virtual Site Infrastructure	GF	I		\$ 10,000				
	Network Resiliency & Cellular Backup	GF	I		\$ -				
	Servers Infrastructure	ERR	I	\$ 74,194	\$ 10,000		\$ -		\$ 86,011
	Phone System Replacement	ERR	I						
	Government Services Financial Software	ERR	I					\$ 92,607	
SUBTOTAL - INFORMATION TECHNOLOGY				\$ 114,194	\$ 60,000	\$ 50,000	\$ 116,000	\$ 92,607	\$ 272,427
POLICE									
VEHICLES & EQUIPMENT									
Police - Vehicles									
	New Police Patrol Cars	GF	I	\$ 65,000					
	Police Patrol Cars (#293,294,295,288) \$60,900/car	ERR	I	\$ 243,600					
	Police SUVs (#300) \$60,900/car	ERR	I	\$ 60,900					
	Police Patrol Cars (#301,302,303,314,322,329 336) \$63,945/car	ERR	I		\$ 447,615				
	Parking Enforcement Van (#299)	ERR	I			\$ 30,500			
	Police K-9 Patrol Car (#337)	ERR	I			\$ 46,500			
	Police Patrol Cars (#304,305,306,307,308,309,310,311,312,) \$66,692/car	ERR	I			\$ 600,228			
	Police Small Van (#313)	ERR	I			\$ 42,300			
	Police Transit Van (#315)	ERR	I			\$ 33,800			
	Police Truck (#322)	ERR	I			\$ 45,000			
	Police Patrol Cars (#323,324,325,326,327,328,329) \$70,026/car	ERR	I				\$ 490,182		
	Police Patrol Cars (#333, 334, 335)\$70,026/car	ERR	I					\$ 280,104	
	Police K-9 Patrol Car (#289)	ERR	I					\$ 53,551	
	Code Car - #269	ERR	III					\$ 39,000	
	Police Patrol Cars (#266,267,273,274))\$70,026/car	ERR	I						\$ 280,104
	Police K-9 Patrol Car (#289)	ERR	I						\$ 75,682
		ERR	I						
Police - Equipment									
	Camera Trailer	SCF	II	\$ 33,000					
	Fleet Camera (NEW)	GF	I		\$ 50,358				

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2027

Field Radio Equipment	GF	II	\$ 35,000	\$ 36,500	\$ 37,500	\$ 38,500	\$ 40,000	\$ 40,000
Mobile Computers	GF	I	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Body Camera & Taser Replacement	ERR	I		\$ 32,154		\$ 32,154		
License Plate Reader	GF	II	\$ 13,400	\$ 13,400				
Bike Patrol Unit Equipment	SCF	II	\$ 18,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
SUBTOTAL - POLICE			\$ 618,900	\$ 611,027	\$ 866,828	\$ 591,836	\$ 443,655	\$ 426,786
PUBLIC WORKS		Priority	FY 22 Projection	FY 23	FY 24	FY 25	FY 26	FY 27
VEHICLES								
Public Works - Vehicle								
Admin Vehicle (#262)	ERR	III			\$ 32,591			
Pick Up Truck (#244)	ERR	III						
Electric Street Sweeper	SW	I	\$ 249,985					
	ERR	I	\$ 249,985					
Pick Up Truck (#260)	ERR	III	\$ 44,567				\$ 44,500	
Building Mnt Van (#285)	ERR	III					\$ 30,680	
Trash Truck (#271,272)\$315,000/truck	ERR	I			\$ 630,000			
Dump Truck (#259)	ERR	III					\$ 168,150	
Dump Truck (#330)	ERR	III						\$ 94,000
EQUIPMENT								
Public Works - Equipment								
Leaf Boxes	ERR	III	\$ 6,935				\$ 9,000	
Roadway Crackfilling Machine	ERR	III	\$ -		\$ 45,000			
Leaf Collection Vacuums	ERR	I	\$ 98,060				\$ 70,000	
Pick up Truck	ERR	III	\$ 31,277					
Replace Riding Mower	ERR	III	\$ 15,200					
Truck Tire Changer	ERR	III	\$ 15,365					
Loader	ERR	III	\$ 124,897					
Roll-Off Trailer	ERR	III		\$ 83,373				
Vehicle Lift 2	ERR	III	\$ 5,445					
Aerial Lift	ERR	III		\$ 48,439				
Transmission Fuel Exchanger	ERR	III			\$ 6,706			
Vehicle Lift 1	ERR	III			\$ 14,065			
Vehicle Bay Exhaust System	ERR	III			\$ 41,000			
Regular Tire Changer	ERR	III				\$ 11,365		
Genisys Master Diagnostic	ERR	III					\$ 5,000	
Stationary Steam Cleaner	ERR	III					\$ -	
Fuel Dispensing Software & Equipment	ERR	III		\$ 18,000				
Chipper	ERR	III						\$ 57,174
Leave Box 2	ERR	III						\$ 9,500
Leaf Grinder	ERR	III						\$ 240,706
Leaf Vacuum #1076	ERR	III						\$ 60,000
Riding Mower 2	ERR	III						\$ 18,000
Salt Dome Cover	ERR	III						\$ 39,726
STREET & SIDEWALK		Priority	FY 22 Projection	FY 23	FY 24	FY 25	FY 26	FY 27
Public Works-Street & Sidewalk								
ADA Sidewalk Retrofit - Total FY23 Cost \$800,000								
City Sidewalks	GF	II	\$ 250,000	\$ 160,000	\$ 300,000			
SHA Sidewalks	SCF	II		\$ 300,000				

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2027

	<i>SHA Sidewalks</i>	GF	II	\$ 250,000	\$ 50,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	Flower Avenue Green Street Project - Total FY20 Cost \$4,150,181								
	Anticipate unspent funds will be rolled over from FY21 to FY22								
	<i>City Fund</i>	Bond	II						
	<i>City Match</i>	GF	II						
	<i>Montgomery County</i>	SRF	II						
	<i>National Fish & Wildlife Federation Grant</i>	SW	II						
	<i>SHA</i>	GF	II						
	<i>TAP -Retainage</i>	SRF	II	\$ 52,017					
	<i>WSSC</i>	SRF	II						
	<i>CDBG</i>	SRF	II						
	New Sidewalk Design/Construction & Traffic Calming	GF	II	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Street Light Upgrade	GF	III	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Street Rehabilitation	GF	I	\$ 250,000	\$ 126,175	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	Street Rehabilitation	ARPA	I		\$ 273,825				
PUBLIC WORKS			Priority	FY 22 Projection	FY 23	FY 24	FY 25	FY 26	FY 27
BUILDING FACILITIES									
Public Works-Building Facilities									
	Phase 2 Facility Design	GF	III				\$ 150,000		
	Phase 2 Construction	GF	III					\$ 850,000	
Community Center									
	Community Center Renovation-Atrium Floor	FMR	I	\$ 200,000					
	Community Center Renovation-Atrium Floor	ARPA	I		\$ 1,000,000				
	Chiller Water Pump	ERR	III						
	HVAC Control System	FMR	III	\$ -	\$ 40,000				
	Epoxy Coat Walkway and LL Parking area	FMR	III		\$ 15,000			\$ 18,000	
	Police Department Construction	GF	II		\$ -			\$ 1,500,000	\$ 1,500,000
	Station Improvement	SCF	I		\$ 30,000				
	Third Floor Renovation(IT and Cable)								
	<i>City Fund</i>	FMR	I			\$ 75,000			
	Cable Grant	SRF	I			\$ 125,000			
	Emergency Generator Community Center rear	ERR	III				\$ 58,254		
	Community Center rear 1st Floor roof	ERR	III						\$ 74,515
	Front Elevator Upgrade	ERR	III						\$ 100,000
SUBTOTAL - PUBLIC WORKS				\$ 2,213,733	\$ 2,464,812	\$ 2,589,362	\$ 1,539,619	\$ 4,015,330	\$ 3,513,621
STORMWATER MANAGEMENT		Fund	Priority	FY 22 Projection	FY 23	FY 24	FY 25	FY 26	FY 27
	Grant Ave and Holly Ave Bioretention Facility	SW	III						
	Takoma Branch Stream Restoration - Phase 2	SW	II	\$ -	\$ 250,000				
	13th and Hillwood Manor Playground	SW	III	\$ 55,000					
	Cockerille Ave Pipe Realignment (updated 1/4/2022)	SW	III	\$ 210,000					
	Elson Place Project (updated 1/4/2022)	SW	I	\$ 130,000					
	Glenside Dr and Carroll Ave	SW	III						
	Jefferson Ave Bio Retention Facility	SW	III			\$ 50,000			
	Albany and Baltimore Ave SW Treatment	SW	III			\$ 70,000			
	Houston Ave SW Treatment	SW	III			\$ 80,000			
	Extend SW System in Long Branch/Sligo Area	SW	III				\$ 150,000		

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2027

Sligo Mill Dead End Erosion Control	SW	III					\$ 50,000		
Maple Ave Parking Lot Program	SW	III					\$ 155,000		
Flower Ave & Cherry Ave Outfall Stabilization	SW	III					\$ 45,000		
Public Private Project on private property	SW	III							\$ 200,000
SUBTOTAL - STORMWATER MANAGEMENT					\$ 395,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000
SUBTOTAL - PUBLIC WORKS					\$ 2,608,733	\$ 2,714,812	\$ 2,789,362	\$ 1,739,619	\$ 4,215,330
RECREATION			Priority	FY 22 Projection	FY 23	FY 24	FY 25	FY 26	FY 27
EQUIPMENT									
Recreation - Vehicle									
Recreation Bus Large(#242)	ERR	II		\$ 78,136					
Recreation Bus (SAB)(#268)	ERR	II			\$ 62,733				
Recreation - Equipment									
Treadmills	ERR	III			\$ 7,338		\$ 6,400		
Elliptical	ERR	III		\$ 6,600					
Active Arcade Game - Game Room	ERR	IV			\$ 6,500				
Recreation									
Rec Programming Software - ActiveNetwork	ERR	II			\$ 60,000				
Gym Floor Repair	FMR	II		\$ -					
Arcade Game- Game Room	ERR	II							\$ 20,159
SUBTOTAL - RECREATION				\$ -	\$ 84,736	\$ 136,571	\$ -	\$ 6,400	\$ 20,159
HOUSING & COMMUNITY			Priority	FY 22 Projection	FY 23	FY 24	FY 25	FY 26	FY 27
Community Improvement									
<i>CDBG - Neighborhood Improvement</i>	SRF	I			\$ 273,000				
<i>Lincoln Avenue</i>	SRF	I							
Bike Improvements	GF	II		\$ 57,500	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Bus Shelter Improvements	GF	II		\$ 100,000					
Public Art	GF	IV		\$ 8,000					
Public Space Management Plan Implementation (include Public Art)	ARPA	II			\$ 90,000				
Public Space Management Plan Implementation (include Public Art)	GF	II		\$ 15,000		\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
New Hampshire Ave Bikeway Design Section A 22-23 & Section B									
<i>City Fund</i>	GF	I		\$ 112,500	\$ 78,375				
<i>Grant A - 100%</i>	SRF	I		\$ 269,659	\$ 203,100				
<i>Grant B - 100%</i>	SRF	I		\$ 144,000	\$ 110,400				
<i>Grant B - 60%</i>	SRF	I		\$ 36,391					
Takoma Park Economic Development Project									
Streetary Partner MOU	SRF	I		\$ 44,250					
Recreation Center Design Grant	SRF	I			\$ 145,000				
Recreation Center Re-development	ARPA	I			\$ 160,000	\$ 160,000			
Neighborhood Commercial Center Improvements	ARPA	I			\$ 100,000				
Neighborhood Commercial Center Improvements	GF	I				\$ 175,000			
Façade Grant-City Match	GF	I		\$ 50,000					

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2027

SUBTOTAL -HOUSING & COMMUNITY															
				\$	837,300	\$	1,199,875	\$	465,000	\$	130,000	\$	130,000	\$	130,000
COMMUNICATIONS			Priority		FY 22 Projection		FY 23		FY 24		FY 25		FY 26		FY 27
EQUIPMENT & SOFTWARE															
Administration/Communications (City TV)															
	Auditorium Digital Video & Touch Panel System	SRF	I					\$	5,000			\$	5,000		
	Auditorium Camera System	SRF	III					\$	120,000						
	Auditorium Hybrid Meeting AV Integration	SRF	I		\$	20,000									
	Auditorium Lighting	SRF	I		\$	15,000									
	Council Dais	SRF	II					\$	50,000						
	Sports Production	SRF	I	\$	5,000	\$	15,000					\$	15,000		
	Wireless Video	SRF	I	\$	5,000	\$	15,000								
	CableTV 13 Editing & Playback Servers	SRF	I	\$	165,000										
	Closed Captioning	SRF	I	\$	40,000										
	Control Room Switcher	SRF	I			\$	15,000								
	Mobile Interpretation System	SRF	I			\$	15,000								
SUBTOTAL - COMMUNICATIONS															
				\$	215,000	\$	95,000	\$	175,000	\$	-	\$	20,000	\$	-
LIBRARY			Priority		FY 22 Projection		FY 23		FY 24		FY 25		FY 26		FY 27
Library-Facilities															
	Library Detail Design, Relocation, & Construction-Total FY20 Cost \$800,000														
	City Fund	Bond	I	\$	300,000	\$	5,000,000	\$	1,050,479						
	Library State Grant	SRF	I	\$	110,627										
	ARPA Fund	ARPA	I					\$	4,000,000						
	Cable Grant s	SRF	I			\$	2,500,000								
SUBTOTAL-LIBRARY															
				\$	410,627	\$	7,500,000	\$	5,050,479	\$	-	\$	-	\$	-

	Fund	Priority	FY 22 Projection	FY 23	FY 24	FY 25	FY 26	FY 27
CIP Total – Items funded by	ERR		\$ 1,010,425	\$ 754,317	\$ 1,729,261	\$ 748,424	\$ 826,192	\$ 1,341,993
CIP Total – Items funded by	FMR		\$ 200,000	\$ 55,000	\$ 75,000	\$ -	\$ 18,000	\$ -
CIP Total – Items funded by	GF		\$ 1,731,400	\$ 919,808	\$ 2,012,500	\$ 1,663,500	\$ 3,865,000	\$ 3,015,000
CIP Total – General Fund	GF Subtotal		\$ 2,941,825	\$ 1,729,125	\$ 3,816,761	\$ 2,411,924	\$ 4,709,192	\$ 4,356,993
CIP Total – Items funded by	Bond		\$ 300,000	\$ 5,000,000	\$ 1,050,479	\$ -	\$ -	\$ -
CIP Total – General Fund	GF Total		\$ 3,241,825	\$ 6,729,125	\$ 4,867,240	\$ 2,411,924	\$ 4,709,192	\$ 4,356,993
CIP Total – Items funded	GF Transfer SRF							
CIP Total – Items funded by	ARPA		\$ -	\$ 1,623,825	\$ 4,160,000	\$ -	\$ -	\$ -
CIP Total – Items funded	SCF		\$ 51,000	\$ 336,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
CIP Total – Items funded by	SRF		\$ 871,944	\$ 3,326,500	\$ 300,000	\$ -	\$ 20,000	\$ -
CIP Total Stormwater Fund	SW		\$ 644,985	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
CIP GRAND TOTAL			\$ 4,809,754	\$ 12,265,450	\$ 9,533,240	\$ 2,617,924	\$ 4,935,192	\$ 4,562,993

<u>Legend</u>	<u>Priority Level</u>							
GF – General Fund	I- Imperative	4,809,754	12,265,450	9,533,240	2,617,924	4,935,192	4,562,993	
ARPA – Federal Fund	II-Essential	4,809,754	12,265,450	9,533,240	2,617,924	4,935,192	4,562,993	
ERR – Equipment Replacement Reserve	III-Important	-	-	-	-	-	-	
FMR – Facility Maintenance Reserve	IV-Desirable							
SRF – Special Revenue Fund								

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2027

SCF – Speed Camera Fund
SW – Stormwater Fund