

ONE-PAGE SUMMARIES

FINANCE COMMITTEE

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2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#01 – Executive 100 – Administration
		Fund:	002 General Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 180,881	\$ -	\$ 180,881	\$ 59,163	\$ (121,718)	-67.29%
Expenditures	\$ 3,066,346	\$ 19,876	\$ 3,086,222	\$ 3,309,935	\$ 243,589	7.94%
FTE's	13.35	0.00	13.35	13.35	0.00	0.00%

Priority Package: 175, 217, 329, 506

2021 Amendments: On March 15th, Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore ½ of department's Resource Alignments, in this case \$19,876

2022 ARP: NONE

Revenue:

Changes in Revenue: Reduction of \$121,718 in Interfund Labor Revenue

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$2,718,481, 4% increase from 2021

- Addition of new position (1FTE), to be defined; Transfer of FTE to Department of Conservation & Natural Resources (DCNR); Normal changes in Salaries and Benefits

Managed Costs – \$177,771, 146% increase from 2021

- Increase in Training (\$16,500), Travel (\$48,600), and elimination of Resource Alignment (19,875) are main drivers of change in this area

Central Service Allocations – \$413,683, 9% increase from 2021

- Co Premium (\$38,249), and Space Rent (\$35,881) are main increases, partially offset by (Contract Security (-\$11,549) and DIS Overhead (-\$27,831) reductions.

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Addition of one FTE, with job description to be determined

Analyst:	Jim Martin	Department:	#01 – Executive 200 – Economic Development
		Fund:	100 Special Revenue-TPA

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 2,123,877	\$ -	\$ 2,123,877	\$ 2,137,691	\$ 13,814	0.65%
Expenditures	\$ 2,123,877	\$ -	\$ 2,123,877	\$ 2,137,691	\$ 13,814	0.65%
FTE's	13.35	0.00	13.35	13.35	0.00	0.00%

Priority Package: 175, 217, 329, 506

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Reduction in use of Fund Balance of \$373,272; \$14,686 in Investment Interest; \$372,410 in Tourism Promotion Charges

New Revenues: NONE

Use of Fund Balance: Decrease of \$373,272 (contribution in 2022 of \$25,847)

Expenditures:

Staff-Related – \$102,589, 5% increase from 2021

- Normal changes in Salaries and Benefits

Managed Costs – \$2,012,500, 0% increase from 2021

Central Service Allocations – \$22,602, 61% increase from 2021

- Co Premium (\$7,642) and DIS Overhead (\$964) are main increases

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Program moving from DCNR to Executive

Analyst:	Jim Martin	Department:	#01 – Executive 200 – Economic Development
		Fund:	100 Special Revenue- Hotel/Motel

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 3,256,730	\$ -	\$ 3,256,730	\$ 3,561,229	\$ 304,499	9.35%
Expenditures	\$ 3,256,730	\$ -	\$ 3,256,730	\$ 3,561,229	\$ 304,499	9.35%
FTE's	5.00	0.00	5.00	5.00	0.00	0.00%

Priority Package: 175, 217, 329, 506

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Reduction in use of Fund Balance of \$276,657; \$466,661 in County-Wide Hotel/Motel Tax; Decrease of \$17,016 in Investment Interest

New Revenues: NONE

Use of Fund Balance: Decrease of \$276,657 in Fund Balance Usage to \$255,867

Expenditures:

Staff-Related – \$481,704, 1% decrease from 2021

Managed Costs – \$2,365,499, 11% increase from 2021

- Inclusion of Everett ILA (\$229,850); Increase to Lynnwood ILA (\$33,709)

Central Service Allocations – \$67,427, 24% increase from 2021

- Co Premium (\$17,065) is main increase

Operating Transfer – \$646,599, Increase of 5% (\$29,701 for OpT-219 Mem Stadium) from 2021

Debt – NONE

Capital – NONE

Significant Changes: Program moving from DCNR to Executive

Analyst:	Jim Martin	Department:	#01 – Executive 200 – Economic Development
		Fund:	130 Grant Control Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 557,146	\$ -	\$ 557,146	\$ 621,548	\$ 64,402	11.56%
Expenditures	\$ 579,506	\$ -	\$ 579,506	\$ 621,548	\$ 42,042	7.25%
FTE's	3.25	0.00	3.25	3.25	0.00	0.00%

Priority Package: 175, 217, 329, 506

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Increase in transfer from GF (\$32,201) and Workforce Innovation and Opportunity Act (WIOA) Dislocated Workers (\$32,201)

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$598,898, 12% Increase from 2021

- Outside of normal salary/benefit adjustments, inclusion of \$28,770 for Salary Contingency

Managed Costs – \$32,400, No change from 2021

Central Service Allocations – \$1,250, No change from 2021

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Program moving from Department of Conservation & Natural Resources (DCNR) to Executive

Analyst:	Jim Martin	Department:	#01 – Executive 200 – Economic Development
		Fund:	130 Office of Recovery

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ 69,605,254	\$ 69,605,254	
Expenditures	\$ -	\$ 637,928	\$ 637,928	\$ 1,230,070	\$ 1,230,070	
FTE's	0.00	0.00	0.00	7.00	7.00	

Priority Package: 175, 217, 329, 506

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Inclusion of ARPA Grant Funds

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$1,193,070

Managed Costs – \$35,000

Central Service Allocations – \$2,000

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Office was established during 2021, with initial operating budget of \$637,928

Analyst:	Jim Martin	Department:	#01 – Executive 310 – Administration
		Fund:	506 Risk

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 90,830	\$ -	\$ 90,830	\$ 98,052	\$ 7,222	7.95%
FTE's	0.40	0.00	0.40	0.40	0.00	0.00%

Priority Package: 175, 217, 329, 506

2021 Amendment: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$97,902, 8% Increase from 2021

- Addition of Salary Contingency (\$4,360)

Managed Costs – NONE

Central Service Allocations – \$150

- Addition of Interfund Training

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#2 - Legislative
		Fund:	002 General Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 4,134,504	\$ 27,498	\$ 4,162,002	\$ 4,805,387	\$ 670,883	16.00%
FTE's	54.60	0.00	54.60	54.60	0.00	0.00%

Priority Package: 408

2021 Amendments: On March 15th, Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore ½ of department's Resource Alignments, in this case \$27,498

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$3,578,908, 9% increase from 2021

- Increase driven by addition of Municipal Clerk position, and funding of previously unfunded Analyst position

Managed Costs – \$199,513, 119% increase from 2021

- Return of Lodging (\$16,000), Meals (\$5,000), and Registration fees (\$45,000) to Council budget, along with removal of Resource Alignment (\$54,996)

Central Service Allocations – \$1,026,966, 32% increase from 2021

- Co Premium (\$204,885), DIS Overhead (\$25,018), and Space Rent (\$19,601)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Addition of Municipal Clerk and funding of vacant Analyst position

Analyst:	Jim Martin	Department:	#2 - Legislative
		Fund:	506 Risk Management

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 59,388	\$ -	\$ 59,388	\$ 57,409	\$ (1,979)	-3.33%
FTE's	0.40	0.00	0.40	0.40	0.00	0.00%

Priority Package: 408

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$56,717, 3% decrease from 2021

- New hire at lower pay scale

Managed Costs – NONE

Central Service Allocations – \$692, 25% decrease from 2021

- Indirect Costs (-\$150), Training (-\$78)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: None

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#10 – Assessor
Division:	Tax Assessments & Evaluation	Fund:	002 General Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 339,499	\$ -	\$ 339,499	\$ 315,873	\$ (23,626)	-6.96%
Expenditures	\$ 8,274,873	\$ 44,749	\$ 8,319,622	\$ 8,715,300	\$ 440,427	5.32%
FTE's	66.00	2.00	68.00	68.00	2.00	3.03%

Priority Package: 220, 221, 227

2021 Amendments: On March 15, Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore ½ of department's Resources Alignments, in this case \$44,749.

2022 ARP: NONE

Revenue:

Changes in Revenue: Decrease of \$23,626 in Interfund Labor related to Proval/Ascend

New Revenues: None

Use of Fund Balance: None

Expenditures:

Staff-Related – \$7,418,583, 4% increase from 2021

- Staff related expenses represent 85% of department's budget. Increases in this area in 2022 reflect increase of 2 FTEs, as well as normal increases in salaries & benefits

Managed Costs – \$369,998, 29% increase from 2021

- Increases in managed costs include removal of Resource Alignment (\$44,748), Lodging (\$9,100), Communications (\$8,520), Meals (\$5,350), Printing (\$5,000), and Mileage (\$1,000)

Central Service Allocations – \$926,519, 8% increase from 2021

- Increase in DIS Overhead (\$24,571 , Space Rent (\$25,400), and CO Premium (\$19,536)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Increase in FTEs were authorized in 2021. One additional FTE was added in 2022, while one unfunded FTE was eliminated.

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#11 – Auditor
		Fund:	002 General Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 9,514,570	\$ -	\$ 9,514,570	\$ 10,317,245	\$ 802,675	8.44%
Expenditures	\$ 9,032,663	\$ 51,977	\$ 9,084,640	\$ 9,456,791	\$ 424,128	4.70%
FTE's	43.75	0.00	43.75	43.75	0.00	0.00%

Priority Package: 337, 338, 339, 352, 353, 508, 509

2021 Amendments: On March 15th Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore ½ of department's Resource Alignments, in this case \$51,977

2022 ARP: NONE

Revenue:

Changes in Revenue: Increase in revenue for 2022 is primarily in the Recording of Legal Instruments (\$600,000) and Motor Vehicle License Fees (\$200,000)

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$5,142,214, 3% increase from 2021

- Normal salary and benefit changes

Managed Costs – \$3,158,556, 4% increase from 2021

- Major change from 2021 is removal of Resource Alignment, and increase of \$65,257 in Contractual Services

Central Service Allocations – \$1,156,021, 10% increase from 2021

- Increases include Space Rent (\$38,269), DIS Overhead (\$36,997), Co Premium (\$29,865), and Contract Security (\$15,542)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Addition of Public Information Specialist, replacing an unfunded Animal Control Officer FTE

Analyst:	Jim Martin	Department:	#11 – Auditor
		Fund:	100 Animal Services

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
Expenditures	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 337, 338, 339, 352, 353, 508, 509

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – \$10,000

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#11 – Auditor
		Fund:	130 Election Services

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 477,015	\$ -	\$ 477,015	\$ 477,015	\$ -	0.00%
Expenditures	\$ 477,015	\$ -	\$ 477,015	\$ 477,015	\$ -	0.00%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 337, 338, 339, 352, 353, 508, 509

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – \$477,015, No change from 2021

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#11 – Auditor
		Fund:	186 Records Services

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 846,238	\$ -	\$ 846,238	\$ 844,377	\$ (1,861)	-0.22%
Expenditures	\$ 846,238	\$ -	\$ 846,238	\$ 844,377	\$ (1,861)	-0.22%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 337, 338, 339, 352, 353, 508, 509

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Increase of \$110,000 in Sycharge Document Preservation, reduction in use of fund balance of \$111,861

New Revenues: NONE

Use of Fund Balance: NONE-Anticipate contribution to fund balance of \$15,623

Expenditures:

Staff-Related – \$454,874, reduction of 4%

Managed Costs – \$219,446, no change from 2021

Central Service Allocations – \$170,057, increase of 12% from 2021. Increase mainly driven by DIS Overhead (\$10,551) and Indirect Cost (\$5,029).

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#11 – Auditor
		Fund:	189 Election Services/Voter Registration

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 99,651	\$ -	\$ 99,651	\$ 147,307	\$ 47,656	47.82%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 337, 338, 339, 352, 353, 508, 509

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – \$117,320, 21% increase from 2021 (\$20,000 in Professional Services)

Central Service Allocations – \$4,987, 114% increase from 2021 (Indirect Cost)

Operating Transfer – NONE

Debt – NONE

Capital – \$25,000, Machinery & Equipment costs not budgeted in 2021

Significant Changes: NONE

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#12 – Finance
		Fund:	002 General Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 464,000	\$ -	\$ 464,000	\$ 464,000	\$ -	0.00%
Expenditures	\$ 4,763,699	\$ 25,672	\$ 4,789,371	\$ 4,964,787	\$ 201,088	4.22%
FTE's	32.25	0.00	32.25	36.25	4.00	12.40%

Priority Package: 102, 186, 224, 413, 414

2021 Amendments: On March 15th, Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore ½ of department’s Resource Alignments, in this case \$25,672

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$4,277,970, 2% increase from 2021

- Increase of one funded FTE (Buyer III for Purchasing) and 3 additional Project FTEs that will be funded through Fund 315, IT multi-year Capital Improvement Fund to assist with Cayenta upgrade

Managed Costs – \$129,316, 80% increase from 2021

- Elimination of Resource Alignment (\$51,344) is main cause of 2022 increase

Central Service Allocations – \$557,501, 10% increase from 2021

- Co Premium (\$19,971), DIS Overhead (\$17,088), Space Rent (\$15,679) main drivers of increase

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Addition of 4 FTEs, 1 through General Fund, 3 project positions for Cayneta Upgrade

Analyst:	Jim Martin	Department:	#12 – Finance
		Fund:	506 Risk Management

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 20,987,540	\$ -	\$ 20,987,540	\$ 24,145,775	\$ 3,158,235	15.05%
Expenditures	\$ 17,458,528	\$ -	\$ 17,458,528	\$ 20,483,512	\$ 3,024,984	17.33%
FTE's	12.45	0.00	12.45	12.45	0.00	0.00%

Priority Package: 102, 186, 224, 413, 414

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$1,600,893, 1% increase from 2021

Managed Costs – \$18,595,479, 19% increase from 2021

- Increase in Gen Liability-Reportable Services (\$2,000,000) and Insurance (\$1,000,000)

Central Service Allocations – \$287,140, 1% increase from 2021

- Indirect Cost increase (\$13,105) offset by Space Rent decrease (\$8,384)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#12 – Finance
		Fund:	508 Employee Benefits

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 62,943,479	\$ -	\$ 62,943,479	\$ 61,871,076	\$ (1,072,403)	-1.70%
Expenditures	\$ 62,550,977	\$ -	\$ 62,550,977	\$ 61,261,659	\$ (1,289,318)	-2.06%
FTE's	3.30	0.00	3.30	3.30	0.00	0.00%

Priority Package: 102, 186, 224, 413, 414

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Decrease of \$1,072,421 (2%)

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$637,835, 3% increase from 2021

- Addition of Personnel Cost Contingency (\$20,581)

Managed Costs – \$60,279,972, 2% decrease from 2021

- Decrease in Medical Self-Insurance-Employees (\$1,775,386)

Central Service Allocations – \$344,852, 1% increase from 2021

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#13 – Human Resources
		Fund:	002 General Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 86,060	\$ -	\$ 86,060	\$ 86,060	\$ -	0.00%
Expenditures	\$ 2,583,813	\$ 15,162	\$ 2,598,975	\$ 2,953,293	\$ 369,480	14.30%
FTE's	18.50	0.00	18.50	21.90	3.40	18.38%

Priority Package: 103, 104, 154, 400, 405, 412, 505

2021 Amendments: On March 15th, Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore ½ of department;s Resource Alignments, in this case \$15,162

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$2,495,899, 13% increase from 2021

- Increase of funded FTEs of 1.4 (2 Project FTE additions not funded)

Managed Costs – \$135,422, 75% increase from 2021

- Increase to Training (\$14,112), Travel (\$9,270), Meals (\$2,620), and Lodging (\$1,640), as well as removal of Resource Alignment (\$30,324)

Central Service Allocations – \$321,972, 11% increase from 2021

- DIS Overhead (\$13,032), Co Premium (\$12,942), and Space Rent (\$8,365)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Increase of 3.4 total FTEs (1.4 funded, 2 unfunded)

Analyst:	Jim Martin	Department:	#13 – Human Resources
		Fund:	506 Risk Management

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 66,142	\$ -	\$ 66,142	\$ 69,033	\$ 2,891	4.37%
FTE's	0.50	0.00	0.50	0.50	0.00	0.00%

Priority Package: 103, 104, 154, 400, 405, 412, 505

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$62,529, 4% increase from 2021

- Increase of \$2,492 in Overtime

Managed Costs – NONE

Central Service Allocations – \$6,504, 10% increase from 2021

- DIS Overhead (\$287), Space Rent (\$219), Indirect Cost (\$96)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#13 – Human Resources
		Fund:	508 Employee Benefits

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 392,520	\$ -	\$ 392,520	\$ 609,417	\$ 216,897	55.26%
FTE's	3.00	0.00	3.00	4.10	1.10	36.67%

Priority Package: 103, 104, 154, 400, 405, 412, 505

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – \$551,964, 61% increase from 2021

- Addition of 1.1 FTE and inclusion of COLA Contingency

Managed Costs – \$6,000, 20% increase from 2021

- Increase to Training (\$1,000)

Central Service Allocations – \$51,453, 15% increase from 2021

- Co Premium (\$3,117), DIS Overhead (\$1,871), Space Rent (\$1,412)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Addition of 1.1 FTE (1.0 FTE Project position for policy/procedure development and communication)

Analyst:	Jim Martin	Department:	#13 – Human Resources
		Fund:	512 Countywide Training & Development

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 464,219	\$ -	\$ 464,219	\$ 582,290	\$ 118,071	25.43%
Expenditures	\$ 464,219	\$ -	\$ 464,219	\$ 582,290	\$ 118,071	25.43%
FTE's	2.00	0.00	2.00	2.50	0.50	25.00%

Priority Package: 103, 104, 154, 400, 405, 412, 505

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Increase of \$15,747 from Interfund Training

New Revenues: NONE

Use of Fund Balance: \$151,496, increase of \$102,324 from 2021

Expenditures:

Staff-Related – \$311,180, 27% increase from 2021

- Increase of .5 FTE (\$65,778) is shifting of existing position duties

Managed Costs – \$238,465, 31% increase from 2021

- Increase of \$57,000 in Professional Services (\$25,000 contingency for software change, \$5,000 for Summit Law, \$27,000 for Survey Monkey)

Central Service Allocations – \$32,645, 15% decrease from 2021

- Increases in Co Premium (\$1,703), DIS Overhead (\$1,151), Space Rent (\$871) Offset by reduction in Interfund Professional Services (\$-9,397)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	002 General Fund 200 – Public Health

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 2,226,618	\$ -	\$ 2,226,618	\$ 2,258,618	\$ 32,000	1.44%
FTE's	0.00	0.00	0.00	0.00	0.00	

Explanation/Changes

While budgeted in Nondepartmental, Public Health (Snohomish Health District) is now supported through the Law & Justice Committee

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	002 General Fund 416 – Public Advocate

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 259,246	\$ -	\$ 259,246	\$ 274,315	\$ 15,069	5.81%
FTE's	1.50	0.00	1.50	1.50	0.00	0.00%

Priority Package: NONE

2021 Amendments: NONE

2022 ARP: NONE

Revenue

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

- *Staff-Related* – \$245,080, 3% increase from 2021
- *Managed Costs* – \$4,640, 35% increase from 2021
 - Lodging (\$600), Meals (\$200), and Travel (\$400)
- *Central Service Allocations* – \$24,595, 46% increase from 2021
 - DIS Overhead (\$4,923), Co Premium (\$1,511), Space Rent (\$945), Public Records (\$344)
- *Operating Transfer* – NONE
- *Debt* – NONE
- *Capital* – NONE

Significant Changes NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	002 General Fund 991 – Miscellaneous

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 206,568,225	\$ 1,848,179	\$ 208,416,404	\$ 225,598,905	\$ 19,030,680	9.21%
Expenditures	\$ 14,971,561	\$ -	\$ 14,971,561	\$ 20,559,988	\$ 5,588,427	37.33%
FTE's	0.00	0.00	0.00	0.00	0.00	

Explanation/Changes

Priority Package: 105, 517, 522<insert associated PP here>>

2021 Amendments: On March 15th, Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore ½ of department’s Resource Alignments, with the funds added to Nondepartmental, in the total amount of \$1,848,179, for transfers out to departments

2022 ARP: Inclusion of \$1,000,000 or ARP funds for BIPOC Business Fund (\$500,000) and Community Capacity Building (\$500,000) as part of Operating Transfer to Special Revenue Fund

Revenue:

Changes in Revenue: Overall revenue increase of \$19,030,680

- Projected increase in Sales Tax - \$16,073,639
- Projected increase in Real & Personal Property Tax - \$3,561,349

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

- *Staff-Related* – \$8,868,332, increase of 411% from 2021
 - Personnel Cost Contingency increase of \$6,277,260 for potential labor contract settlement needs
- *Managed Costs* – \$7,954,404, 16% decrease from 2021
 - Reduction of \$1,750,000 in Reserve for Contingent Obligations
- *Central Service Allocations* – \$18,176, 99% decrease from 2021
 - Reduction in Space Rent (\$1,321,050)

- *Operating Transfer* – \$3,674,076, 56% increase from 2021
 - \$2,650,000 transfer for Social Justice Initiatives; \$450,000 transfer for Energy Office
 - Reduction of \$1,101,450 in New Courthouse transfer and \$711,750 in Aumentum transfer
- *Debt* – \$45,000, 80% increase from 2021
 - Increase of \$20,000 for Property Tax Refund Interest
- *Capital* – NONE

Significant Changes: Transfer to Special Revenue Fund for Social Justice Initiatives (\$2,650,000)

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	002 General Fund Revenue Stabilization

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 5,516,060	\$ 5,151,821	\$ 10,667,881	\$ 1,371,731	\$ (4,144,329)	-75.13%
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 105

2021 Amendments: NONE – Additional funds in Revenue Stabilization in 2021 were transferred from Fund Balance by motion.

2022 ARP: NONE

Revenue:

Changes in Revenue: 2022 budgeted funds going to the Revenue Stabilization Fund are projected to bring that fund to the statutorily limited balance of 5% of prior year's revenues to the General Fund

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – NONE

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	100 Special Revenue 932 – Trial Court Improvement

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 413,084	\$ -	\$ 413,084	\$ 260,050	\$ (153,034)	-37.05%
Expenditures	\$ 413,084	\$ -	\$ 413,084	\$ 260,050	\$ (153,034)	-37.05%
FTE's	2.00	0.00	2.00	0.00	-2.00	-100.00%

Priority Package: 106

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Reduction of \$153,034 in use of Fund Balance

New Revenues: NONE

Use of Fund Balance: \$45,000 (reduction of \$153,034)

Expenditures:

Staff-Related – \$70,050, 1% decrease from 2021

- Expiration of 2 Project FTEs (\$-70,584)
- Addition of Extra Help (\$70,050)

Managed Costs – \$190,000, 24% decrease from 2021

- Reduction of District Court Software (\$41,500) and District Court Misc Services (\$41,500)
- Increase in District Court Minor Equipment (\$22,000)

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – Reduction in District Court Equipment (\$41,500) and Superior Court Equipment (\$51,000)

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	100 Special Revenue 933 – Brightwater Mitigation

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 3,200,000	\$ -	\$ 3,200,000	\$ 100,000	\$ (3,100,000)	-96.88%
Expenditures	\$ 3,200,000	\$ -	\$ 3,200,000	\$ 100,000	\$ (3,100,000)	-96.88%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 107

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Reduction of \$3,091,000 in use of Fund Balance; Reduction of \$9,000 in Investment Interest

New Revenues: NONE

Use of Fund Balance: \$94,000 (Reduction of \$3,091,000)

Expenditures:

Staff-Related – NONE

Managed Costs – NONE

Central Service Allocations – NONE

Operating Transfer – \$100,000

- Reduction of Operating Transfer (\$3,100,000)

Debt – NONE

Capital – NONE

Significant Changes: Projected spending on Brightwater Mitigation should be complete in 2021. \$100,000 budgeted amount is to cover any potential carry-overs into 2022

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	100 – Special Revenue 990 – Miscellaneous

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 215,000	\$ -	\$ 215,000	\$ 2,865,000	\$ 2,650,000	1232.56%
Expenditures	\$ 215,000	\$ -	\$ 215,000	\$ 2,865,000	\$ 2,650,000	1232.56%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 107

2021 Amendments: NONE

2022 ARP: \$1,000,000

- 2022 Budget includes \$1,000,000 of ARP funding for Executive's Social Justice Initiatives, including a BIPOC Business Fund (\$500,000) and a Community Capacity Building (\$500,000)

Revenue:

Changes in Revenue: Inclusion of \$2,650,000 Operating Transfer (\$1,000,000 from ARP, \$1,650,000 from General Fund)

New Revenues: \$2,650,000 Operating Transfer

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – \$2,865,000, 1233% increase from 2021

- Increase of \$2,650,000 for Social Justice Initiatives

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Inclusion of Social Justice Initiatives

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	130 Grant Control 460 – Pending Grants

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 3,000,000	\$ 1,000,000	50.00%
Expenditures	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 3,000,000	\$ 1,000,000	50.00%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 107

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Addition of \$1M for additional capacity for potential grants

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – \$3M, 50% increase from 2021

- Additional capacity for potential grants

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	130 Special Revenue ARPA Grant

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ -	\$ 56,610,388	\$ 56,610,388	\$ -	\$ -	
Expenditures	\$ -	\$ 29,650,000	\$ 29,650,000	\$ 38,577,464	\$ 38,577,464	
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 517

2021 Amendments: Appropriation of \$56,610,388 of Revenue and \$29,650,000 of Expenditure Authority from ARP Funding

2022 ARP: \$38,577,464 of ARP Funding allocated for 2022

Revenue:

Changes in Revenue: Revenue from ARP appropriated in 2021

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – \$38,577,464

- i. Reserves - \$10,000,000
- ii. Economic Stabilization - \$4,700,000
- iii. Essential Govt Services (Food & Farming) - \$1,500,000
- iv. BIPOC Business Fund - \$500,000
- v. Ports, Council Dist Projects, Training for future disasters, New jail van, PFDs, Imagine Children’s Museum - 5,450,000)
- vi. Broadband - \$5,000,000
- vii. Law & Justice backlog - \$11,427,464

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: New program in 2021/2022

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	130 Special Revenue Federal Forest

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 48,804	\$ -	\$ 48,804	\$ 48,804	\$ -	0.00%
Expenditures	\$ 48,804	\$ -	\$ 48,804	\$ 48,804	\$ -	0.00%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: NONE

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: NONE

New Revenues: NONE

Use of Fund Balance: NONE

Expenditures:

Staff-Related – NONE

Managed Costs – NONE

Central Service Allocations – NONE

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	170 Emergency Svcs Communication

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 23,951,554	\$ -	\$ 23,951,554	\$ 27,815,807	\$ 3,864,253	16.13%
Expenditures	\$ 23,951,554	\$ -	\$ 23,951,554	\$ 27,815,807	\$ 3,864,253	16.13%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 107, 424

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Projected increase of Sales Tax Revenue (\$5,003,994)

New Revenues: NONE

Use of Fund Balance: \$5,871,812, Reduction of \$1,139,741

Expenditures:

Staff-Related – NONE

Managed Costs – \$25,021,007, 19% increase from 2021

- Increase in scope

Central Service Allocations – NONE

Operating Transfer – \$2,794,800

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	191 Special Revenue 990 – REET 1

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 9,284,331	\$ -	\$ 9,284,331	\$ 11,969,451	\$ 2,685,120	28.92%
Expenditures	\$ 9,284,331	\$ -	\$ 9,284,331	\$ 11,969,451	\$ 2,685,120	28.92%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 190

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Increase of \$2,706,000 in Projected REET 1 Revenue

New Revenues: NONE

Use of Fund Balance: \$438,451, Increase of \$19,120

Expenditures:

Staff-Related – NONE

Managed Costs – NONE

Central Service Allocations – NONE

Operating Transfer – \$11,969,451, 28.92% increase

- Increased usage of REET 1 for Debt Service

Debt – NONE

Capital – NONE

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	191 Special Revenue 700 – REET 2

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 10,500,796	\$ -	\$ 10,500,796	\$ 18,078,514	\$ 7,577,718	72.16%
Expenditures	\$ 10,500,796	\$ -	\$ 10,500,796	\$ 18,078,514	\$ 7,577,718	72.16%
FTE's	0.00	0.00	0.00	0.00	0.00	

Priority Package: 190

2021 Amendmenst: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Projected increase of Sales Tax Revenue (\$2,706,000)

New Revenues: NONE

Use of Fund Balance: \$6,547,154, Increase of \$4,926,718

Expenditures:

Staff-Related – NONE

Managed Costs – NONE

Central Service Allocations – NONE

Operating Transfer – \$18,028,514, 72% increase from 2021

- Increase of SWM Projects (\$2,600,000)
- Increase in Parks Projects (\$5,028,918)

Debt – NONE

Capital – \$50,000, 50% decrease from 2021

Significant Changes: NONE

Analyst:	Jim Martin	Department:	#16 – Nondepartmental
		Fund:	512 Countywide Training & Development

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 658,622	\$ -	\$ 658,622	\$ 693,272	\$ 34,650	5.26%
Expenditures	\$ 658,622	\$ -	\$ 658,622	\$ 693,272	\$ 34,650	5.26%
FTE's	3.00	0.00	3.00	3.00	0.00	0.00%

Priority Package: 101

2021 Amendments: NONE

2022 ARP: NONE

Revenue:

Changes in Revenue: Projected increase of Interfund Training (\$2,516)

New Revenues: NONE

Use of Fund Balance: \$99,376, Increase of \$32,134

Expenditures:

Staff-Related – \$465,375, 3% increase from 2021

Managed Costs – \$157,591, 2% decrease from 2021

- Highline Optimization main area of effort

Central Service Allocations – \$70,306, 57% increase from 2021

- Co Premium (\$3,022), Contract Security (\$3,106), DIS Overhead (\$2,374), Indirect Cost (\$1,614), Space Rent (\$15,748)

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: NONE

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt Service

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change
Revenues	\$27,025,362	-	\$27,238,857	\$213,495	1%
Expenditures	\$27,025,362	-	\$27,238,857	\$213,495	1%
FTEs	-	-	-	-	-

Explanation/Comments

Below is a summary of limited tax obligation bonds debt service. The following pages describe the funding sources and uses of proceeds from debt obligations.

Bond Issue	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
199 – Debt Service Administration	\$0.00	-	\$ 19,800	\$ 19,800	
219 - Misc. General Government	\$ 600,300	-	\$ 630,801	\$ 29,701	5%
369 - 2011A (01 Refunding)	\$ 50,000	-	\$ 0.00	(\$ 50,000)	-
379 - 2012 Bonds	\$ 440,500	-	\$ 447,200	\$ 6,700	2%
380 - 2012A Refunding	\$ 371,600	-	\$ 374,650	\$ 3,050	1%
389 - 2011B (03 Refunding)	\$ 1,636,882	-	\$ 1,622,232	(\$ 14,650)	(1%)
399 - 2011C (08 Refunding)	\$ 2,317,440	-	\$ 2,327,290	\$ 9,850	.43%
409 - 2013 Bonds	\$ 6,365,250	-	\$ 6,515,350	\$ 150,100	2%
419 – 2018 Bonds	\$ 292,350	-	\$ 289,180	(\$ 3,170)	(1%)
429 - 2015 Bonds (2005A)	\$ 2,686,243	-	\$ 2,682,809	(\$ 3,434)	(.13%)
439 – 2019 Bonds	\$ 4,899,394	-	\$ 4,905,095	\$ 5,701	.12%
449 – 2020A Bonds	\$ 7,365,223	\$93,950	\$ 6,045,857	(\$ 1,319,923)	(18%)
459 – 2021A Bonds	\$ 0.00	\$38,000,000	\$ 280,000	\$ 280,000	
469 – 2021B Bonds	\$ 0.00	\$116,300,000	\$ 1,100,000	\$ 1,100,000	
TOTAL	\$ 27,028,392	\$154,393,950	\$ 27,238,57	\$ 213,495	1%

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 199 – Debt Service Administration

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	-	-	\$ 19,800	\$ 19,800	-
Expenditures	-	-	\$ 19,800	\$ 19,800	-
FTEs	-	-	-	-	-

Explanation/Comments

This account is for the administration of debt service activities, including arbitrage costs and bank admin costs.

Funding Sources

The payment source is an operating transfer from the General Fund.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 219 - Misc General Government 1997 (Deferred)

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 600,300	-	\$ 630,001	\$ 29,701	5%
Expenditures	\$ 600,300	-	\$ 630,001	\$ 29,701	5%
FTEs	-	-	-	-	-

Explanation/Comments

This account is for the 1997 (deferred) Memorial Stadium bonds. In 1995 the County funded improvements to Everett School District’s Memorial Stadium totaling approximately \$4.3M. Construction bids came in above engineer’s estimates and the County allocated an additional \$1.1M for this project. The additional debt for the \$1.1M is deferred until the pay-off of the original bonds in 2019. Principal and interest payment begin on this bond in 2019 and continue through 2026.

Funding Sources

The payment source is hotel/motel tax receipts, backed by an agreement between the County and the local baseball franchise owner. No changes in funding sources from 2021.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 369 - 2011A (01 Refunding)

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 50,000	-	-	(\$ 50,000)	
Expenditures	\$ 50,000	-	-	(\$ 50,000)	
FTEs	-	-	-	-	-

Explanation/Comments

The 2011A bond was issued in the amount of \$10,655,000 to refund various capital projects: Denny Youth Center (\$7,280,000); Medical Examiner (\$620,000) and Memorial Stadium (\$2,755,000). The pay-off dates for Denny Youth Center and Medical Examiner were in 2015. The pay-off date for Memorial Stadium was in 2018. In 2019, the Memorial Stadium debt service payments shifted to Prog 219, the 1997 Bond (see page 1). 2020 charges are for legal and financial costs associated with debt service, bank fees, arbitrage, etc. Offsetting revenue is from Investment Interest. The bond was paid off in 2021.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 379 - 2012 Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 440,500	-	\$ 447,200	\$ 6,700	2%
Expenditures	\$ 440,500	-	\$ 447,200	\$ 6,700	2%
FTEs	-	-	-	-	-

Explanation/Comments

The 2012 Bonds were issued to finance various facilities projects. Bonds were segregated into two terms: one is a 12-year term with a scheduled pay-off date of 2024; the other is a 20-year term with a scheduled pay-off date of 2032.

Funding Sources

Payment sources for 2022 are:

Facilities rents	\$ 347,170
Facilities projects	\$ 97,077
EOC	\$ 2,953

Addition of Operating Transfer from Fund 511-EOC (\$2,953)

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 380 - 2012A Refunding Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 371,600	-	\$ 374,650	\$ 3,050	1%
Expenditures	\$ 371,600	-	\$ 374,650	\$ 3,050	1%
FTEs	-	-	-	-	-

Explanation/Comments

The 2012A bonds were issued to refund the 2003A Bond for CRI and Willis Tucker Parks debt. The bond will be paid off in 2027.

Funding Sources

Payment source for 2021 is:

REET 1 \$ 234,000
REET 2 \$ 140,600

No change in funding sources from 2021.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 389 - 2011B (03 Refunding)

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 1,636,882	-	\$ 1,622,232	(\$ 14,650)	(1%)
Expenditures	\$ 1,636,882	-	\$ 1,622,232	(\$ 14,650)	(1%)
FTEs	-	-	-	-	-

Explanation/Comments

The 2011B bond was issued in the amount of \$40,655,000 to refund various capital projects: Auditor Equipment (\$2,315,000); Gun Range (\$475,000) and Campus Redevelopment Initiative (\$37,875,000). The scheduled pay-off dates for Auditor Equipment was 2017; Gun Range – 2022 and CRI – 2036.

Funding Sources

Payment sources for 2021 are:

REET 1	\$ 622,232
REET 2	\$ 1,000,000

Beginning in 2019, we are making use of a provision allowed by the State to use up to \$1M of REET 2 funds to pay for REET 1 obligations.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 399 - 2011C (08 Refunding)

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 2,317,440	-	\$ 2,327,290	\$ 9,850	.43%
Expenditures	\$ 2,317,440	-	\$ 2,327,290	\$ 9,850	.43%
FTEs	-	-	-	-	-

Explanation/Comments

The 2011C Bonds were issued to refund the debt issued for Cathcart land. Principal payments escalated \$50,000 over 2017, and continue to escalate at approximately \$10,000/year until 2024. The bond payoff date is 2025.

Funding Sources

Payment source for 2021 is:

REET 1 \$ 2,327,290

No change in funding source from 2021.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 409 - 2013 Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 6,365,250	-	\$ 6,515,290	\$ 150,100	2%
Expenditures	\$ 6,365,250	-	\$ 6,515,290	\$ 150,100	2%
FTEs	-	-	-	-	-

Explanation/Comments

The 2013 bonds were issued for the Justice Center, Sheriff’s Precinct, Conservation Futures, Roads, Parks, and Sheriff’s laptops for the New World system. The term of bonds are varied, with the earliest pay-off date in 2018, and the last pay-off date in 2043. The Sheriff’s laptops were paid off in 2018, with the approximately \$200,000 designated for debt service diverted to DoIT for the purchase and maintenance of new laptops.

Funding Sources

Payment sources for 2022 are:

General Fund	\$	0
REET 1	\$	3,605,550
Conservation Futures	\$	2,027,950
Roads	\$	357,800
REET 2	\$	343,250
Facilities Rents	\$	180,800

No changes in funding sources from 2021.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 419 - 2018 Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 292,350	-	\$ 289,180	(\$ 3,170)	(1%)
Expenditures	\$ 292,350	-	\$ 289,180	(\$ 3,170)	(1%)
FTEs	-	-	-	-	-

Explanation/Comments

2018 Bond issuance – in 2017 the County received results of a study performed by McKinstry to identify ways to pair needs-based replacement of aging HVAC infrastructure with measures that would provide a significant amount of energy savings. The study identified opportunities based on the ability to leverage utility rebates, grants, and energy cost savings.

Funding Sources

Payment sources for 2022 are:

Facilities projects \$ 289,180

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 429 - 2015 Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 2,686,243	-	\$ 2,682,809	(\$ 3,434)	(.13%)
Expenditures	\$ 2,686,243	-	\$ 2,682,809	(\$ 3,434)	(.13%)
FTEs	-	-	-	-	-

Explanation/Comments

The 2015 bonds were issued to refinance the 2005A bond issue for Memorial Stadium, CRI, Fairgrounds, Gun Range; the 2005B bond issue for the GTE building, Conservation Futures, 800 Mhz, Airport; and the 2006 bond issue for Cathcart Fleet and Road Maintenance, Parks, Roads and Gun Range. The pay-off date for Conservation Futures was 2017. The remainder of the bond has varied terms with the last payment date in 2030.

Funding Sources

Payment sources for 2022 are:

General Fund	\$	0
REET 1	\$	660,687
Roads	\$	1,916,202
Parks Projects	\$	30,558
Memorial Stadium	\$	16,598
PDS	\$	58,764
Fund Balance	\$	0

No changes in funding sources from 2021.

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 439 - 2019 Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 4,899,394	-	\$ 4,905,095	\$ 5,701	.12%)
Expenditures	\$ 4,899,394	-	\$ 4,905,095	\$ 5,701	.12%)
FTEs	-	-	-	-	-

Explanation/Comments

The 2019 bonds were issued for the Emergency Communications Radio System, Proval/Ascend, Courthouse Phase 2, and to refund and defease the 2009 Series B bonds.

Funding Sources

Payment sources for 2022 are:

General Fund	\$ 2,794,800
REET 1	\$ 1,920,112
Facilities Service Fund	\$ 190,183
Fund Balance	\$ 0

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 449 – 2020A Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 7,365,223	\$93,950	\$ 6,045,857	(\$ 1,319,923)	(18%)
Expenditures	\$ 7,365,223	\$93,950	\$ 6,045,857	(\$ 1,319,923)	(18%)
FTEs	-	-	-	-	-

Explanation/Comments

Refinancing of 2010A CRI, refunding the 2010B RZDEB, refinancing the 2010A 800MHz, refinancing 2010A Parks

Funding Sources

Payment sources for 2022 are:

Interfund Rents	\$ 2,003,385
PFD Garage	\$ 145,717
Roads	\$ 231,500
Parks Projects	\$ 359,050
REET	\$ 2,599,580
Courthouse	\$ 706,068

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 459 – 2021A Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 0	\$ 38,000,000	\$ 280,000.00	\$ 280,000	
Expenditures	\$ 0	\$ 38,000,000	\$ 280,000.00	\$ 280,000	
FTEs	-	-	-	-	-

Explanation/Comments

The 2021A bonds are issued to pay the remaining principal balance of the 2011B Bonds.

Funding Sources

REET 1 \$ 280,000

Analyst:	Jim Martin	Department:	# 17 – Debt Service
Division:		Funds:	215 Limited Tax Debt 469 – 2021B Bonds

	2021 Adopted	2021 Amendments	2022 Recommended	Change from Adopted	% Change from Adopted
Revenues	\$ 0.00	\$ 116,300,000	\$ 1,100,000	\$ 1,100,000	
Expenditures	\$ 0.00	\$ 116,300,000	\$ 1,000,000	\$ 1,100,000	
FTEs	-	-	-	-	-

Explanation/Comments

The 2021B bonds were issued to pay the remaining principal of the 2012B bonds, the 2011B bonds, and the 2013 LTGO bonds.

Funding Sources

Conservation Futures \$ 1,100,000

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#21 – Airport
		Fund:	410 & 130

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 50,938,080	\$ -	\$ 50,938,080	\$ 65,830,968	\$ 14,892,888	29.24%
Expenditures	\$ 50,938,080	\$ 9,500,000	\$ 60,438,080	\$ 65,830,968	\$ 14,892,888	29.24%
FTE's	82.00	0.00	82.00	88.50	6.50	7.93%

Priority Package: 318, 319, 320, 321, 322, 330

2021 Amendments: To date \$1,005,640 of Coronavirus Response Relief Supplemental Appropriations Act (CRSSA) funding has been received. Additional funding is anticipated to be received in December of 2021

2022 ARP: Any additional receipts of ARP or CRSSA funding will be applied to debt service and rent relief

Revenue:

Changes in Revenue: Bond Proceeds (\$6,250,000), FAA Revenue (\$5,244,659) are main revenue increases

New Revenues: NONE

Use of Fund Balance: Projected use of \$2,143,676

Expenditures:

Staff-Related – \$12,410,459, 14% increase from 2021

- Additional FTEs, plus increase in Personnel Cost Contingency (\$550,000)

Managed Costs – \$6,675,321, 13% increase from 2021

- Supplies (\$100,000), Communications (\$300,000), Miscellaneous (\$203,921), and Repair/Maintenance (\$100,000)

Central Service Allocations – \$4,237,641, 4% decrease from 2021

- DIS Overhead (\$64,529), Indirect Cost (\$79,936) increases offset by decrease in Interfund Professional Services (\$289,751)

Operating Transfer – NONE

Debt – \$3,850,066, 11% increase from 2021

Capital – \$36,599,830, 52% increase from 2021

Significant Changes: Increase of 6.5 FTEs

- New FTEs Salaries & Benefits
 - Accountant II - \$103,884
 - Benefit & Leave Admin - \$132,841
 - Designated Crisis Responder - \$127,400
 - GIS Analyst Senior - \$112,609
 - Public Information Analyst - \$79,373
 - Operations Manager - \$164,265
 - Administrative Coordinator (.5 FTE) - \$39,686

2022 Budget Summary Sheet

Analyst:	Jim Martin	Department:	#22 – Treasurer
		Fund:	002 General Fund 144 Tax Refund Fund

	2021 Adopted	2021 Amendments	2021 Modified	2022 Exec Rec.	Change from Adopted	
					\$	%
Revenues	\$ 7,946,140	\$ -	\$ 7,946,140	\$ 7,566,084	\$ (380,056)	-4.78%
Expenditures	\$ 4,320,227	\$ 44,137	\$ 4,364,364	\$ 4,599,685	\$ 279,458	6.47%
FTE's	32.00	0.00	32.00	31.00	-1.00	-3.13%

Priority Package: 153, 156, 296, 314, 326, 365

2021 Amendments: On March 15th, Council adopted Ordinance 21-014 using a portion of CARES funds that were in the General Fund to restore 1/2 of department's Resource Alignments, in this case \$44,137.

2022 ARP: NONE

Revenue:

Changes in Revenue: Decrease in revenue is due to a drop in Interfund Labor related to Proval/Ascend; continued reduction in investment interest, and a removal of a one-time contribution from the Treasurer's O&M Fund.

New Revenues: Reductions are partially offset by projected new revenue from Passport Fees (\$39,000), and fees from the newly formed Fire Benefit Dist (\$48,775).

Use of Fund Balance: The 2022 budget includes a modest use of \$5,000 of fund balance

Expenditures:

Staff-Related – \$3,369,772, 3% increase from 2021

- Staff related expenses account for 73% of expenditures

Managed Costs – \$727,195, 15% increase from 2021

- Increase largely driven by removal of remaining Resource Alignment (\$44,137), and increase in cost of Tax Statement Processing (\$23,000)

Central Service Allocations – \$502,718, 13% increase from 2021

- Increases in DIS Overhead (\$31,702), Space Rent (\$15,030), and Co Premium (\$10,269) are the major drivers in increase in this category

Operating Transfer – NONE

Debt – NONE

Capital – NONE

Significant Changes: Removal of unfunded FTE