CITY COUNCIL COMMUNICATION

MEETING DATE: September 14, 2021 **ITEM NUMBER:** 12.A

SECOND READING: **{{customfields.ResoOrdNumber}}**

TYPE OF ITEM: General Business

PRESENTED BY:
Harold Dominguez, City Manager's Office, Harold.Dominguez@longmontcolorado.gov
Jim Golden, Finance Administration, Jim.Golden@longmontcolorado.gov
Teresa Molloy, Budget, Teresa.Molloy@longmontcolorado.gov
Other City Staff

SUBJECT/AGENDA TITLE:
2022 Budget Presentation

EXECUTIVE SUMMARY:
The Proposed 2022 Budget presentation will focus on the categories of employee compensation, retirement benefits, health benefits, a total budget summary by fund, General Fund budget summary, 2022 budget projections, and the Public Safety Fund budget summaryns. This communication includes a brief overview of each topic and has been consecutively numbered. This information will be available on the City's website with the 2022 proposed budget documents should we need to refer back to any information from this communication as we continue to move through the weekly 2022 budget presentations. https://www.longmontcolorado.gov/departments/departments-e-m/finance/budget-office/2022-budget-documents

COUNCIL OPTIONS:
Click or tap here to enter text.

RECOMMENDED OPTIONS:

FISCAL IMPACT & FUND SOURCE FOR RECOMMENDED ACTION:

BACKGROUND AND ISSUE ANALYSIS:
Citizens wishing to view the 2022 Proposed Budget, the 2022-2026 Proposed Capital Improvement Program or the 2022 Proposed Pay Plan can access these documents on the City's website at the following location:
https://www.longmontcolorado.gov/departments/departments-e-m/finance/budget-office/2022-budget-documents

EMPLOYEE COMPENSATION ISSUES

Compensation Plan

Human Resources staff will present the pay plan which is included in the proposed 2022 information that is available on the City's website at the above link. Additionally, employee compensation is addressed on pages M-20, M21 and M-22 of the Budget Message in the budget document.

Defined Benefit Pension Plans

The City sponsors three defined benefit (DB) pension plans. Two of those plans are closed plans that covered fire and police employees hired before April 8, 1978. The third defined benefit plan is for non-uniformed general employees. Each of these DB plans have their actuarial status measured annually based on actuarial assumptions along with actual membership, contribution and investment performance data. Each are governed by a retirement board and the City Council ultimately approves any plan amendments by ordinance as well as city contributions through the annual budget.

With the presentation of the 2021 actuary studies for the three plans, the retirement boards also reviewed current actuarial assumptions. The plans currently use an outdated mortality assumption which our auditors recently pointed out and recommended updating when they presented the results of the 2020 audit. Another key assumption needing revision is our discount rate or assumed rate of return of 7.5%. The plan actuary reports that for public pension plans, the average return assumption is 7.11% while the median return assumption is 7.0%. Our 7.5% assumption is considered high and thus has the effect of understating the actuarial liabilities. In the August Board meeting the retirement boards voted to recommend that the mortality assumptions be updated and that the discount rate be lowered from 7.5% to 7.0% for all three City defined benefit plans.

Old Hire Fire Pension Plan and Old Hire Police Pension Plan

Actuarial reviews are performed on the old hire plans every year and the most recent was as of January 1, 2021. These valuations indicate that the Old Hire Fire plan has an unfunded accrued liability of ($494,129) and the Old Hire Police plan has an unfunded accrued liability of ($91,052). The Old Hire Fire plan is considered to be 119.7% funded and the Old Hire Police plan is considered to be 107.9% funded. The recommended changes to assumptions will reduce those amounts from 127% funding for the Fire plan and 114% funding for the Police plan. For 2022, no contributions are required to be made for either plan. ***Attachment A*** is the presentation made to the retirement boards on the 2021 actuarial reports for these two defined benefit plans and is included for your information.

With both of these plans being fully funded, the staff and the retirement boards are recommending a benefit increase to the members of these plans. For the Old Hire Fire plan the last benefit increase was a 5% increase three years ago effective in January of 2019. The

Old Hire Police Plan has not had a benefit increase since 2014. The recommended increase is 1% per year since the last increase for the Fire plan, a 3% increase in January of 2022. For the Police Plan the recommended increase is 5%. The increases will not require any city contributions in 2022. They both can be afforded without dropping the funded status of the two plans below 100%.

General Employees Retirement Plan

The City sponsors a defined contribution retirement plan and a defined benefit pension plan for each of its non-uniformed general employees. The defined contribution plan is provided to regular employees in lieu of Social Security. The defined benefit plan, called the General Employees Retirement Plan (GERP), is funded through contributions by the City and employees. Historically the City contributed 6% of compensation to the GERP while employees contributed 4.5% of compensation. In the year 2001 the City created a Retirement Health Savings (RHS) plan for employees and the City annually contributes $400 for each regular full time employee to this defined contribution plan. In 2001 the City reduced its funding to the GERP from 6% to 5% to create funding for the RHS plan. The combined contributions of 9.5% (5% city; 4.5% employee) were sufficient to meet the annual actuarially required contribution to the GERP for a number of years as shown below.

The economic downturn in the fall of 2008 had a significant impact on the investment returns of the GERP. When the actuary study was performed in 2009 the full contribution requirement rose from 8.3% to 13.4% of pay. Despite the actuarial approach of smoothing investment returns over five years the funded ratio of the plan dropped from 105.9% to 86.7%. In the 2010 budget the contributions were changed to 13.36% (8.36% city; 5% employee) but there was a transfer of $490,666 from the Health Benefit Fund to the GERP to help meet the General Fund share of the actuarially required contribution. Very strong investment returns in 2009 moved the plan to 96.9% funded and the contribution requirement dropped to 11% (6% city; 5% employee) for 2011. Since then there have been gradual increases in the actuarial contribution requirement that have been split between the city and the employees.

Year	Employee Contribution	City Contribution
2012	5.0%	6.0%
2013	5.0%	6.0%
2014	5.7%	6.7%
2015	5.7%	6.7%
2016	5.7%	6.7%
2017	5.8%	7.2%
2018	5.8%	7.7%
2019	5.8%	7.7%
2020	6.0%	8.0%
2021	6.0%	8.4%

The contribution requirement for 2014 rose to 12.5% and the increase was again split so that required contributions were 6.7% city and 5.7% employee. Although there was a drop in the required contribution for 2015 and 2016, the contributions were maintained at this level to move the GERP plan toward a fully funded status. For 2017 the required contribution increased from 11.5% to 11.77%. Also for 2017, the GERP Board adopted a funding policy that amortizes the existing unfunded liability over a closed 30 year period and amortizes subsequent bases (due to gains or losses) over closed 20 year periods. That funding policy increased the current required contribution even further to 11.9%. In order to more aggressively address funding the 2017 budget changed the city contribution requirement from 6.7% to 7.2% and the employee contribution requirement from 5.7% to 5.8%. Then in the 2018 budget the city contribution requirement was raised from 7.2% to 7.7% for the same purpose. No increase was proposed for the 5.8% employee contribution as a reduced city contribution to the Health Benefit Fund more than covered the cost of the contribution increase to the GERP plan. No change in contributions was necessary in 2019. Poor investment returns in 2018 required further adjustments and for 2020 the employee contribution requirement was raised from 5.8% to 6.0% and the city contribution requirement was raised from 7.7 to 8.0%.

An actuarial loss in 2019 caused the need for an increase of city contributions in the 2021 budget from 8.0% to 8.4%. Additionally, because of the timing of the actuarial study always being in arrears we effectively implement the actuarially required contributions a year too late. That caused us to recommend that a lump sum contribution of $400,000 be made from the Health Benefits Fund to the GERP during 2019 and 2020, with a $200,000 contribution recommended in 2021. Employee contributions for 2021 were maintained at 6.0% for pre-2012 employees and 5.0% for post-2011 employees because there were no compensation adjustments budgeted for employees in 2021.

Investment performance in 2020 was strong with a 16.1% market value return. From an actuarial perspective, gains and losses are recognized over five years. Thus, due to prior losses the actuarial value return was only 9.8%. The current GERP actuarial assumption is a 7.5% annual return. While there was an actuarial gain on returns of $3.77 million, there was also an actuarial loss on pay projections of $2.14 million. They resulted in an overall actuarial gain in 2020. In August the City received the 2021 actuary study, and the actuarially required contribution decreased from 14.2% to 13.4% while the funded ratio increased from 87.9% to 90.0%.

In the August Board meeting the retirement boards voted to recommend that the mortality assumptions be updated and that the discount rate be lowered from 7.5% to 7.0% for all three City defined benefit plans. The result of these actions will lower the funded ratio of the GERP from 90.0% to 82.7% and raise the actuarially required contribution to 15.85%. In order to move the GERP toward a fully funded status the proposed 2022 budget would increase the level of required contributions to the plan as follows: City contributions from 8.4% to 9.0%; Pre-2012 employees from 6.0% to 6.6%; and post-2011 employees from 5.0% to 5.6%. With these recommended assumptions and contribution levels, it is projected that the GERP plan could reach a fully funded status in 2045. ***Attachment B*** is the presentation made to the GERP Board on the 2021 actuarial report for the plan and is included for your information.

Staff and the GERP retirement board believe that bringing the plan to a funded status needs to continue to be a goal. As long as the plan remains unfunded there can be no cost of living adjustment to the benefits of the retirees. The last adjustment was made in 2009. TABOR requires that any such adjustment cannot be made unless it is fully funded.

Police & Fire Retirement Benefits

In July of this year the City Council approved new collective bargaining agreements for Police & Fire personnel. As part of those agreements the City agreed to allow the sworn Police & Fire who are currently covered by the City New Hire Police & New Hire Fire retirement plans to make a one-time irrevocable choice to enter into the Colorado Fire and Police Pension Association (FPPA) system. As of a date to be set later this year, all sworn Police & Fire new hires will become members of the FPPA defined benefit plan. Current employees will soon make a choice to either enter the FPPA system or remain in the existing City New Hire retirement plans. If they choose to enter the FPPA retirement system, they will have a choice to enter the FPPA defined benefit plan or the FPPA hybrid plan offer both a defined benefit as well as a money purchase benefit.

For 2022, the FPPA defined benefit plan requires an employer contribution of 10.9% while the FPPA hybrid plan requires an employer contribution of 13.7%. In order to be fair and competitive the City will also raise the employer contribution to the City New Hire retirement plans from 10% to 13.7%. At this point in time it is impossible to know how many members will choose which of the three options available to them for 2022. Accordingly, we have budgeted the City contribution for 2022 for all of those employees at 13.7%. These costs are from the General Fund and the Public Safety Fund. The cost for the increase in contributions from 10% to 10.9% is $163,002 from the General Fund and $53,789 from the Public Safety Fund. The additional increase from 10.9% to 13.7% is $558,388 from the General Fund and $167,344 from the Public Safety Fund.

Health Benefits Fund

In the Budget Message beginning on page M-22 there is a section on Health and Dental Benefits and it provides a brief summary about the Health Benefits Fund. The following information is presented to help provide an understanding of our projections pertaining to the Health Benefits Fund.

During the budget process staff estimates the annual City cost for all employee health and dental benefit expenditures and converts that cost into a percentage of budgeted salaries for the next budget year. These City contributions to the Health Benefits Fund are transferred monthly from each of the respective funds. Employee contributions for these benefits are withheld from each pay check and transferred into the Health Benefits Fund on a biweekly basis. Retiree contributions are withheld monthly from pension benefit checks. These three sources comprise the majority of the revenues to the Health Benefits Fund. All employee benefit-related expenditures are made from the Health Benefits Fund. ***Attachment C*** is an operating statement for the Health Benefits Fund and it provides a detailed summary of the revenues and expenditures for the fund.

The Health Benefits Fund experienced expenses in excess of annual revenues from 2009 through 2012. City contributions to the Fund were increased from 14.5% of pay to 15.7% in 2013 and then to 17% for 2014. We were able to reduce the city contribution percentage to 16.7% for 2017 and 16% for 2018 but then needed to raise it to 16.5% for 2019, 2020 and 2021. For 2022, there will be no increase in the Kaiser health premium cost. With a minimum 4.5% increase in compensation levels from the 2021 adopted budget to the 2022 proposed budget we project that the level of contributions to the Health Benefit Fund can be lowered to 16.0% and there will still likely be an increase to the fund balance of the Health Benefits Fund.

Since Kaiser became sole carrier in 2007, our average annual aggregate blended premium rate increase has been 4.29% which is substantially below the industry average of around 7%-11%. Besides the provision of health benefits, the Health Benefit Fund is also used to pay premiums for dental, vision, long term disability and life insurance coverage as well as EAP services for our employees. In addition, the fund is used to provide Public Safety wellness exams at a cost of up to $50,000; and wellness incentives of up to $87,000 in the form of health benefit premium discounts or rebates.

The Health Benefits Fund fund balance is expected to decrease slightly in 2021 from $9.35 million to $9.26 million. The fund balance had been growing with recent growth in compensation and, thus, contributions to the Health Benefit Fund. Beyond 2022 there are other potential uses for these monies or demands on the Health Benefit Fund that could arise. Those could include the rising cost of health care in general or the impacts of any further national health care reform. It could also include increases in the other benefits provided through this fund. If we were to return to a self-insured scenario a substantial fund balance would be required. As discussed in regard to the General Employees Retirement Plan (GERP), these monies have been used to help offset an unfunded liability in the GERP. While the Health Benefit Fund has been relatively stable in the last few years, unpredictable changes could quickly destabilize it, and fiscal prudence calls for a minimum fund balance level for optimal future management. As recommended in past years, staff believes three months of expenses from this fund, currently about $4.21 million, should always be maintained to serve as an emergency reserve to guard against a drop in revenues.

TOTAL BUDGET SUMMARY BY FUND

The 2022 Proposed Budget totals $389.55 million. This is a $16.6 million increase from the 2021 Adopted Budget of $372.94 million. ***Attachment D and E*** are summaries of the 2022 Proposed Budget by Fund vs the 2021 Adopted Budget. ***Attachment D*** identifies the contribution to or use of fund balance for each individual fund in the proposed budget. In ***Attachment E*** we have separated operating expenses from CIP expenses to make it easier to see where the increases/decreases by fund is coming from. Highlights from this attachment include:

- There are 44 individual funds proposed to be budgeted for 2022.
- Funds with large increases in expenditures include the General Fund ($13.84 million); Streets Fund ($8.07 million); Public Improvement Fund ($4.49 million); Park Improvement Fund ($3.61 million); Electric & Broadband Fund ($3.24 million); Sewer Fund ($2.61 million); Sewer Construction Fund ($2.08 million); Conservation Trust Fund ($1.98 million); Public Safety Fund ($1.68 million); and the Sanitation Fund ($1.17 million).
- Funds with large decreases in expenditures include the Water Construction Fund ($16.5 million); Water Fund ($5.56 million); Fleet Fund ($3.83 million); and the Electric CIF Fund ($1.06 million).
- CIP projects decreased from $84.71 million in 2021 to $78.52 million in 2022.
- Major decreases in CIP projects in individual funds include $17.66 million in the Water Construction Fund; $9.79 million in the Water Fund; and $1.06 million in the Electric CIF Fund.
- Major increases in CIP projects in individual funds include $7.45 million in the Streets Fund; $4.61 million in the Public Improvement Fund; $3.61 million in the Park Improvement Fund; $2.08 million in the Sewer Construction Fund; $2.05 million in the Sewer Operating Fund; $1.98 million in the Conservation Trust Fund; and $1.11 million in the Sanitation Fund.

REVENUE PROJECTIONS

Funding for a number of individual funds in the proposed budget is driven by three key revenue sources: Sales & Use tax; Property tax; and Building Permits. The following are projections for each of those for 2022:

Sales and Use Tax

	Sales Tax	Use Tax	Combined
Performance thru June 2021	16.3%	3.7%	14.4%

Projections to end 2021	8.6%	8.3%	8.6%
Projections for 2022	3.0%	3.0%	3.0%

Property Tax

In June the State Legislature passed SB21-293 which will reduce the assessment rate for some commercial property and most residential property in assessment years 2022 and 2023. Staff projects the impact on the current base level of property tax to be a reduction of about $460,000 in budget years 2023 and 2024. Property tax assessment timing captures market adjustments every other year with typically only new construction being captured in non-reassessment years. Tax year 2021 is a reassessment year and thus for the proposed 2022 budget there is $2,705,999 of new property tax revenue in the General Fund. Given the amount of tax revenue growth projected for 2022, and knowing that 2023 is not a reassessment year from a revenue perspective, staff is proposing that at least $460,287 of the new property tax be treated as one-time revenue in 2022 so that it can be available to be used as new ongoing revenue in 2023. The amount not used as one time revenue is the new ongoing revenue from property tax in this proposed 2022 budget. Since preliminary assessed valuation information is not received from the counties until late August, our projections are based on informal feedback from the Boulder County Assessor's Office. The August assessed valuation data decreases the property tax in the proposed budget by $151,753.

In late August the Colorado Property Tax Rate Reduction Initiative was found to have sufficient signatures to be on the ballot in November of 2022. The initiative would reduce the residential property tax assessment rate to 6.5% and the non-residential property tax assessment rate to 26%. It would be effective in property tax year 2023 and impact revenue beginning in 2024. A rough projection of that impact given current assessed valuation data is a $2.2 million decrease in revenue.

Building Permits

Dwelling units	Single Family	Multi Family	ACDU	Combined
Projections for 2021	230	526	---	756
Performance thru July 2021	83	222	7	312
Projections for 2022	205	627	15	847

GENERAL FUND BUDGET SUMMARY

Ongoing Revenue and Expenses

The ongoing General Fund revenue and expense in the 2021 adopted budget was $86,810,776. The proposed budget for 2022 includes total ongoing revenues in the General Fund of $94,835,678, an increase of $8,024,902 over 2021.

Increases in revenue total $6,991,457 and decreases in other sources of revenue total $212,631. A more detailed breakdown of the change in revenues is included in ***Attachment***

F. The line item detail can be found on pages 76 through 80 of the proposed budget document. Major increases in ongoing revenue include the following:

- $5,163,553 of sales and use tax;
- $225,873 of property tax;
- $474,058 from the Longmont Housing Authority
- $305,186 of building permits;
- $302,391 of utility franchise revenue
- $120,000 of recreation fees;
- $118,837 of administrative transfers

The major decreases in ongoing revenue include the following:

- $50,000 of interest income;
- $43,063 of plan review fees

The 2022 proposed budget includes new ongoing expenses of $7,670,379 but decreases in other ongoing expenses of $891,553 result in a net increase of $6,778,826 in ongoing expenses. A breakdown of the changes in ongoing expenses is also included in ***Attachment F*** with ***Attachment G*** showing the detail for the non-pay related ongoing additions. The $891,553 of reductions in ongoing expenditures is comprised of the following:

- $383,697 of reductions in utility billing expense to PRPA;
- $314,062 reduction in workers comp insurance;
- $90,381 of transfers to the museum services fund;
- $65,000 of reductions in development services due to reduced IDR revenue;
- $5,000 for video services & public access media;

The $7,670,379 of ongoing increases is due to the following:

- $3,115,824 for pay and related benefit increases;
- $1,008,909 for funding 9.95 new FTE;
- $474,058 for Longmont Housing Authority reimbursed positions;
- $879,919 increase for the city's contribution to pension plans;
- $59,508 increase in FPPA death & disability expense;
- $651,719 of ongoing level 1 increases which are those expenses that we really have no control over such as contracts or utilities;
- $528,328 of ongoing level 2 increases;
- $70,443 of ongoing expenses associated with one time funded items;
- $560,816 for Human Service Agency funding;
- $275,145 for fleet lease increases; and
- $45,710 reduction in liability insurance

General Fund Reserves

The General Fund reserve policy includes the following three reserve targets. First is the statutorily required TABOR reserve equal to 3% of "fiscal year spending" as defined in the

Colorado Constitution. Second is an Emergency Reserve at 8% of General Fund operating expenditures. Third is a Stabilization Reserve at from 3% to 8% of General Fund operating expenditures.

In 2021, those Reserve Policy targets equate to the following:

TABOR reserve	5.66%	$4,912,013
Emergency reserve	8.0%	$6,944,862
Stabilization reserve	at 3%	$2,604,323
Stabilization reserve	at 8%	$6,944,862

Currently in 2021, the General Fund Reserves are funded as follows:

TABOR reserve	5.66%	$4,912,013
Emergency reserve	8.0%	$6,944,862
Stabilization reserve	at 3.58%	$3,107,028

With the amount of General Fund operating expenditures in the proposed 2022 budget the 2022 Reserve Policy targets would equate to the following:

TABOR reserve	5.25%	$4,912,013
Emergency reserve	8.0%	$7,487,168
Stabilization reserve	at 3%	$2,807,688
Stabilization reserve	at 8%	$7,487,168

The proposed 2022 budget includes an increase to the General Fund reserve of $1,600,000. Pending the annual adjustment to the TABOR reserve next April, the funding of the General Fund Reserves in 2022 would be as follows:

TABOR reserve	5.25%	$4,912,013
Emergency reserve	8.0%	$7,487,168
Stabilization reserve	at 4.45%	$4,164,722

Use of General Fund Fund Balance

The General Fund summary above discusses changes in ongoing revenues and expenses. The General Fund proposed budget is also made up of one time revenues and expenses. A good deal of those one time revenues come from the General Fund fund balance. Essentially, this is made up of monies accumulated from revenue exceeding budgeted projections and expenses being below budgeted projections. Operations from 2020 left about $5.6 million in the General Fund fund balance with most of it coming from expenses, after carryover and encumbrances, being below budget. The expenditure savings are from across the General Fund as budgets were managed tightly in 2020. Part of this fund balance was projected in the 2021 budget process and thus was already earmarked for use in 2021 with just over $1 million used for one time expenses and another $1.47 million used to increase the General Fund reserves. Staff also conservatively projects 2021 operations to add another $1.67

million to the General Fund fund balance. Another source for one time funding is almost $2.5 million of CVRF funding reimbursing Covid related expenses from the 2020 General Fund. As indicated above, some of the new property tax for 2022 will be used toward one time expenses. Changes in designations of fund balance for things like prepaid expenses, contract commitments, and amounts being held for specific purposes like Emerald Ash Borer management and oil & gas efforts also impact the amount of fund balance available. Finally, one time revenues of transfers from other funds and from Boulder County offset the cost of some one time expenses.

All of the above contributing factors combine to make fund balance available for one time purposes and thus the proposed budget includes recommendations for the following uses:

One time expenses	$8,346,258
Increase emergency reserve	$1,600,000

There is approximately $850,000 of fund balance remaining but there are pay plan corrections that still need to be identified and costed and added to the proposed budget. Those corrections will need to be funded with some of the property tax currently planned to be used for one time revenue. It can be replaced by a portion of the remaining fund balance. Staff will bring the detail of these corrections and the funding of them to the City Council as soon as possible.

PUBLIC SAFETY FUND BUDGET SUMMARY

The Public Safety tax was originally approved at a rate of 0.325% in November of 2006. In November of 2017 it was increased to 0.58%.

With the 2021 level of sales and use tax we were able to fund 98.38 FTE in the 2021 budget including 53 FTE in Police including the SROs that were added per the agreement with the St Vrain Valley School District, 17 FTE in Fire, 8 FTE in Community Health and Resiliency, 4 in Public Safety Support Services, 13 FTE in Communications; 1 Legal Advisor in the City Attorney office, 2 FTE in Community Services, and .38 FTE for Graffiti Removal.

There are 5.0 additional FTE being added in the Public Safety Fund in the proposed 2022 budget bringing the total FTE to 103.38 for 2022. Our ability to add further FTE from this fund in the future will be driven by growth in the sales and use tax revenue collections. Our strategy is to be conservative in projecting sale and use tax growth so that we have less, if any, future need to make budget adjustments downward.

As with the General Fund, the approach to the Public Safety Fund has been to balance ongoing revenues with ongoing expenses for this fund. The Public Safety Fund proforma has been updated with 2022 budget amounts and is included as ***Attachment H***. The fund balance for the Public Safety Fund was $8.91 million at the end of 2020, including the 8% emergency

reserve of $1,100,481 and $2.43 million that was then carried over into 2020 to cover one-time expenses that were budgeted in 2020 and still needed for the purpose for which they were budgeted. We project this fund to finish at about $6.36 million by the end of 2021. Extending the pro forma through 2030 indicates that estimated ongoing revenue should be enough to cover the estimated ongoing expense of this fund. Pending actual annual expenditure outcomes, there may be limited dollars available for one time expense each year though the fund balance is strong and maybe used as a potential source of one time expenses.

ATTACHMENTS:

Attachment A – Longmont Old Hire Pension Presentation
Attachment B – Longmont General Employee Pension Presentation
Attachment C – Health Benefits Fund
Attachment D – 2022 Proposed Budget vs 2021 Adopted Budget by Fund
Attachment E – 2022 Proposed Budget vs 2021 Adopted Budget with CIP
Attachment F – General Fund Changes in Ongoing
Attachment G – General Fund Non-Pay Related Ongoing Additions
Attachment H – Public Safety Fund Proforma