



City of Tukwila
**Finance and Governance
 Committee**

- ◆ Zak Idan, Chair
- ◆ Kathy Hougardy
- ◆ Cynthia Delostrinos Johnson

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AGENDA

MONDAY, OCTOBER 25, 2021 – 5:30 PM
 HAZELNUT CONFERENCE ROOM
 (At east entrance of City Hall)

**THIS MEETING WILL NOT BE CONDUCTED AT CITY FACILITIES
 BASED ON THE GOVERNOR'S PROCLAMATION 20-28.**

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS
 MEETING IS: 1-253-292-9750, Access Code 973303373#**

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Item	Recommended Action	
1. BUSINESS AGENDA		
a. A golf course capital purchase for 2021. <i>John Dunn, Recreation Superintendent</i>	a. Forward to 11/1 Consent Agenda.	Pg.1
b. Monthly General Fund update. <i>Tony Cullerton, Deputy Finance Director</i>	b. Discussion only.	Pg.9
c. Tax levy legislation. (1) An ordinance levying the general taxes for the City commencing 1/1/2022. (2) An ordinance decreasing the regular tax levy from the previous year commencing 1/1/2022. <i>Vicky Carlsen, Finance Director</i>	c. Forward to 11/8 C.O.W. for Public Hearing and 11/15 Regular Mtg.	Pg.15
d. An ordinance adopting an amended mid-biennium budget (2021-2022). <i>Vicky Carlsen, Finance Director</i>	d. Forward to 11/8 C.O.W. for Public Hearing and 11/15 Regular Mtg.	Pg.25
2. MISCELLANEOUS		

Next Scheduled Meeting: *November 8, 2021*



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INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**
FROM: **Tracy Gallaway, Parks & Recreation Director**
BY: **John H. Dunn III, Acting Parks & Recreation Manager**
CC: **Mayor Ekberg**
DATE: **October 25, 2021**
SUBJECT: **2021 Capital Purchases at Foster Golf Links**

ISSUE

Approval of budgeted capital purchases for Foster Golf Links (FGL).

BACKGROUND

As part of the 2021-2022 biennial budget, the Golf Fleet Program (Maintenance Equipment) and Cart Replacement Program was approved. With transitions at FGL, it was discovered that while the budget was approved by the Council, purchases over \$40,000 were not brought to the Council in adherence with the City of Tukwila Purchasing Policy. Staff is seeking Council approval for these purchases and assures the Council that FGL will follow the purchasing policy moving forward.

DISCUSSION

Fleet Program (Maintenance Equipment):

The following items were purchased in 2021 following the approved budget:

Rough Mower	\$80,000
Reel Grinder	\$54,000
Tractor & Backhoe	\$44,000

Cart Replacement Program:

An order was placed in March of 2021 for 17 new carts. The carts have been built and FGL is waiting on shipping to transport them from the East coast to Tukwila. Upon arrival, FGL is trading in 18 used carts. Upon final review of trade-in value of the used carts, the final price for the new carts will be under the \$80,000 budgeted in 2021.

RECOMMENDATION

The Committee is being asked to approve the FGL Fleet Program and Cart Replacement Program and send to the Consent Agenda at the November 1, 2021 Regular Meeting.

ATTACHMENTS

A. 2021-2022 Golf Budget pages 309-314

DEPARTMENT: Parks & Recreation

FUND: Golf Course

RESPONSIBLE MANAGER: Rick Still

FUND NUMBER: 411

POSITION: Parks & Recreation Director

Description

The mission of Foster Golf Links (FGL) is to provide a quality golfing experience for those that live, work, and play in Tukwila. The golf course is operated as an enterprise fund with revenues covering all maintenance, pro shop services, and capital costs.

2019-2020 Accomplishments

- ◆ Increased number of rounds of play in 2019 to 50,561 (2.5%) by increasing social media presence and reached the 1,000 follower's milestone on Facebook. **Strategic Goals 2, 3, & 5. PROS Plan Goals 3 & 4.**
- ◆ Replaced point of sale system with Golfnow G1 optimizing our online registrations. **Strategic Goals 2, 3, & 5. PROS Plan Goals 3 & 4.**
- ◆ Implemented golf cart replacement program with 12 new carts. **Strategic Goal 4. PROS Plan Goals 3 & 5.**
- ◆ Provided customer engagement opportunities through clinics and the addition of practice nets. **Strategic Goals 2, 3, & 5. PROS Plan Goals 3 & 4.**
- ◆ Continued commitment to growing the game through the Jr. PGA Golf program and First Tee of Seattle. **Strategic Goals 2 & 4. PROS Plan Goals 2, 3, 4, & 5.**
- ◆ Added security features to Golf Shop to protect against theft. **Strategic Goals 2, 3, & 5. PROS Plan Goals 3 & 4.**
- ◆ Rebuilt the bunker on hole #5 with better drainage to eliminate the annual pond feature in the bunker. **Strategic Goal 1, 4, & 5. PROS Plan Goals 4 & 5. S**
- ◆ Performed irrigation audits to better manage water system and optimize water usage and improve course conditions for healthier turf. **Strategic Goal 1, 4, & 5. PROS Plan Goals 4 & 5.**
- ◆ Reduced the size of collars by 60%, fairways by 5%, which increased playable grass quality while decreasing costs for fairway fertilizer by \$3,000. **Strategic Goal 1, 4, & 5. PROS Plan Goals 4 & 5.**

2021-2022 Outcome Goals

- ◆ Continue with Cart Replacement Plan to reduce downtime and repairs on older carts. **Strategic Goal 4. PROS Plan Goals 3 & 5.**
- ◆ Perform Deep Tine Aerification and top dressing to increase playability of course during the shoulder months. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Implement divot repair program through partnership with Men's and Ladies Club. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Perform capital improvements at the course for playability and sustainability. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**

- ◆ Continue to employ player engagement through marketing and clinics. **Strategic Goals 2, 3, & 4. PROS Plan Goals 2, 3, 4, & 5.**
- ◆ Reduce chemical and fertilizer expenditures through turf management and watering practices. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**

2021-2022 Indicators of Success

- ◆ Maintain rounds of play above 46,000 per year.
- ◆ Attract new customers.
- ◆ Improved satisfaction with equipment.
- ◆ Better drainage on course, reduced soft spots, and healthier turf.
- ◆ Increased use of carts on course (not regulated to cart path only) during shoulder months.

Cart Replacement Program

To provide a consistent and quality golfing experience for the customer, Foster Golf Links has included funding in the budget for the purchase of EZGO golf carts. The purchase of EZGO golf carts supports the cart replacement program which was restarted in 2019. The program ensures the service lives of our aging fleet of carts does not exceed 9 years and reduces excessive maintenance cost. The budget includes EZGO cart purchases as follows:

Year	Equipment	Price
2021	17 EZGO Carts	\$80,000
2022	8 EZGO Carts	\$40,000

As part of the purchase in 2021, 19 of the oldest carts will be traded-in and 7 carts in 2022.

Fleet Program (Maintenance Equipment)

In 2020 Foster Golf Links maintenance assumed responsibility for the management of fleet program to allow for replacement of equipment on an as needed basis via a one in one out methodology. Equipment is evaluated annually for life expectancy based on condition and need for repairs. The fleet plan is a sustainable plan and allows for the following:

Year	Equipment	Price
2021	Rough Mower	\$80,000
2021	Reel Grinder	\$54,000
2021	BedKnife Grinder	\$31,000
2021	Aerator	\$25,000
2021	Tractor and Backhoe	\$44,000
2022	Fairway Mower	\$65,000
2022	Utility Cart	\$12,000
2022	Blower	\$10,000
Total		\$321,000

Staffing and Expenditures by Program

PROGRAMS	FTE	BUDGET				YEAR-TO-YEAR PERCENT CHANGE
		2021	% of Total Budget	2022	% of Total Budget	2021-22
Course Setup and Maintenance	3.00	383,000	20.8%	394,000	21.4%	2.9%
Irrigation	0.40	58,000	3.1%	60,000	3.3%	3.4%
Fleet Maintenance	0.60	184,000	10.0%	186,000	10.1%	1.1%
Carts	0.25	135,000	7.3%	99,000	5.4%	-26.7%
Golf Shop Operations	2.75	424,081	23.0%	439,127	23.8%	3.5%
Golf Shop Administration	0.50	128,000	6.9%	131,000	7.1%	2.3%
Golf Maintenance Administration	0.75	275,000	14.9%	277,000	15.0%	0.7%
Capital Improvements	-	50,000	2.7%	50,000	2.7%	0.0%
Indirect Cost Allocation	-	206,798	11.2%	208,866	11.3%	1.0%
PROGRAM TOTALS	8.25	1,843,879	100%	1,844,993	100%	0.1%

Program Descriptions

Course Setup and Maintenance: Execute maintenance tasks on PGA -rated Foster Golf Links, including maintenance of cart paths, course accessories, irrigation, landscape, sand bunkers, set course, turf, and equipment necessary to care for the course.

Irrigation: Provide necessary repairs and performance checks to ensure golf course is properly watered.

Fleet Maintenance: Perform demand and scheduled maintenance to golf equipment and power carts to support golf operations.

Carts: Perform daily cleaning and fueling of power carts. Includes the cost or renting power carts for tournaments.

Golf Shop Operations: Provide customer service to players of the golf course, including clinics, lessons, golf shop merchandising, tournament hosting, men's and ladies club events and overall customer engagement.

Golf Shop Administration: Provide leadership and management to golf shop operations including budget, marketing and sponsorship opportunities

Golf Maintenance Administration: Provide leadership and management to golf maintenance operations including budget, fleet management, capital improvements and turf health.

Capital Improvements: Funds are used to enhance and repair golf clubhouse and course improvements.

Indirect Cost Allocation: Cost associated for the general fund support from Finance, Human Resources, City Clerk, Mayor's Office and Council.

Revenue and Expense Summary

	Foster Golf Course						Percent Change	
	Actual			Budget				
	2018	2019	Projected 2020	2020	2021	2022	2020-2021	2021-2022
Operating Revenue								
Charges for Services								
Green Fees, Instruction	\$ 1,069,327	\$ 1,098,867	\$ 1,210,339	\$ 1,088,500	\$ 1,034,000	\$ 1,053,000	-5.01%	1.84%
Sales of Merchandise	151,287	154,220	132,000	137,000	130,000	130,000	-5.11%	0.00%
Rents and Concessions	319,758	321,200	304,000	311,000	330,000	343,000	6.11%	3.94%
Total Charges for Services	1,540,373	1,574,287	1,646,339	1,536,500	1,494,000	1,526,000	-2.77%	2.14%
Miscellaneous Revenue								
Excise Taxes	4,432	4,046	3,000	2,900	3,000	3,000	3.45%	0.00%
Investment Earnings	8,979	10,208	4,000	500	1,000	1,000	100.00%	0.00%
Sale of Capital Assets	-	-	-	-	-	-	0.00%	0.00%
Other Misc Revenue	9,536	21,610	22,200	41,000	20,000	20,000	-51.22%	0.00%
Total Miscellaneous Revenue	22,947	35,865	29,200	44,400	24,000	24,000	-45.95%	0.00%
Transfers In	300,000	300,000	511,724	300,000	300,000	300,000	0.00%	0.00%
Total Operating Revenue	1,863,320	1,910,152	2,187,263	1,880,900	1,818,000	1,850,000	-3.34%	1.76%
Operating Expenses								
Salaries & Wages	703,912	766,973	655,409	713,129	720,278	747,130	1.00%	3.73%
Personnel Benefits	304,646	301,851	309,519	319,181	340,434	349,021	6.66%	2.52%
Supplies	224,444	296,503	228,848	182,000	265,000	225,000	45.60%	-15.09%
Services	350,600	347,386	468,376	328,107	260,869	264,476	-20.49%	1.38%
Intergov't Services & Taxes	70,254	4,572	-	-	-	-	0.00%	0.00%
Total Operating Expenses	1,653,856	1,717,285	1,662,152	1,542,417	1,586,581	1,585,627	2.86%	-0.06%
Capital Expenses								
Capital Outlay	-	-	30,758	50,000	50,000	50,000	0.00%	0.00%
Total Capital Expenses	-	-	30,758	50,000	50,000	50,000	0.00%	0.00%
Indirect cost allocation	184,517	189,683	196,512	196,512	206,798	208,866	5.23%	1.00%
Transfer to Fund 301 - 1% Arts	500	500	500	500	500	500	0.00%	0.00%
Total Expenses	1,838,873	1,907,468	1,889,922	1,789,429	1,843,879	1,844,993	3.04%	0.06%
Beginning Fund Balance	636,000	660,447	663,131	633,092	960,472	934,593		
Change in Fund Balance	24,447	2,684	297,341	91,471	(25,879)	5,007	-128.29%	-119.35%
Net working capital (Fund Balance)	\$ 660,447	\$ 663,131	\$ 960,472	\$ 724,563	\$ 934,593	\$ 939,600	28.99%	0.54%

Salary and Benefit Details

Foster Golf Course

Position Description	2020	2021	2021 Budgeted		2022	2022 Budgeted	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Director of Instruction - Golf	1	1	\$ 88,399	\$ 38,642	1	\$ 89,963	\$ 39,092
Golf Maintenance Supervisor	1	1	84,834	48,127	1	88,468	49,950
Lead Maintenance Specialist - Golf	1	1	83,008	33,588	1	84,470	33,908
Fleet Technician Golf	1	1	71,156	45,415	1	77,258	47,862
Admin Support Technician - Golf	2.5	2.5	153,827	71,131	2.5	159,874	73,366
Maintenance Specialist Golf	2.25	2.25	153,045	73,012	2.25	161,088	75,368
Extra Labor			85,000	23,618		85,000	22,588
Overtime			1,009	201		1,009	187
Unemployment			-	5,600		-	5,600
Clothing Allowance			-	1,100		-	1,100
Department Total	8.75	8.75	\$ 720,278	\$ 340,434	8.75	\$ 747,130	\$ 349,021

General Ledger Code Details

Revenue

GL Account Code Account Description	Actual		Projected 2020	Budget		
	2018	2019		2020	2021	2022
411.317.200.00.00 LEASEHOLD EXCISE TAX	4,432	4,046	3,000	2,900	3,000	3,000
411.341.702.00.00 SALES OF MERCHANDISE/PRO SHOP	138,191	141,585	116,000	122,000	115,000	115,000
411.341.704.00.00 SALES OF SNACKS	13,096	12,635	16,000	15,000	15,000	15,000
411.347.301.00.00 GREENS FEES	1,063,081	1,094,304	1,207,000	1,082,000	1,030,000	1,049,000
411.347.302.00.00 GOLF TOURNAMENT FEES	3,544	3,570	2,839	3,500	3,000	3,000
411.347.601.00.00 GOLF INSTRUCTION	2,702	993	500	3,000	1,000	1,000
411.361.110.00.00 INVESTMENT INTEREST	8,979	10,208	4,000	500	1,000	1,000
411.362.100.00.00 EQUIPMENT RENTS (SHORT-TERM)	17,151	18,346	11,000	16,000	18,000	20,000
411.362.101.00.00 POWER CART RENTALS	196,553	199,630	236,000	185,000	190,000	195,000
411.362.101.00.11 POWER CART RENTALS-REPLACEMENT	-	-	14,000	-	18,000	18,000
411.362.800.00.00 CONCESSION PROCEEDS	106,054	103,224	43,000	110,000	104,000	110,000
411.369.100.00.00 SALE OF SCRAP AND JUNK	163	-	-	-	-	-
411.369.810.00.00 CASHIER'S OVERAGES/SHORTAGES	73	88	200	-	-	-
411.369.900.00.00 OTHER	-	4,797	22,000	33,000	-	-
411.369.900.01.00 OTHER-REWARDS PROGRAM	9,300	16,725	-	8,000	20,000	20,000
411.397.190.00.00 TRANSFERS-IN	300,000	300,000	300,000	300,000	300,000	300,000
411.397.501.00.00 TRANSFERS-IN FLEET RESIDUAL	-	-	211,724	-	-	-
Totals	1,863,320	1,910,152	2,187,263	1,880,900	1,818,000	1,850,000

Expenses

GL Account Code Account Description	Actual		Projected 2020	Budget		
	2018	2019		2020	2021	2022
411.00.576.680.11.00 SALARIES	363,884	360,134	392,623	397,026	392,043	411,283
411.00.576.680.12.00 EXTRA LABOR	52,525	47,398	25,799	55,000	55,000	55,000
411.00.576.680.13.00 OVERTIME	243	438	645	500	505	505
411.00.576.680.21.00 FICA	32,676	30,701	33,463	37,062	34,237	35,709
411.00.576.680.23.00 PERS	54,322	49,151	51,352	50,422	51,834	47,846
411.00.576.680.24.00 INDUSTRIAL INSURANCE	13,560	12,777	13,671	13,474	18,659	18,659
411.00.576.680.24.50 PAID FAMILY & MEDICAL LEAVE PREMIL	24	587	450	-	662	690
411.00.576.680.25.00 MEDICAL,DENTAL,LIFE,OPTICAL	3,478	3,455	3,400	3,347	3,567	3,852
411.00.576.680.25.97 SELF-INSURED MEDICAL & DENTAL	82,203	82,752	102,000	90,463	106,520	115,041
411.00.576.680.26.00 UNEMPLOYMENT COMPENSATION	-	42	416	5,100	5,100	5,100
411.00.576.680.28.00 UNIFORM CLOTHING	607	383	700	1,100	1,100	1,100

GL Account Code	Account Description	Actual		Projected 2020	Budget		
		2018	2019		2020	2021	2022
411.00.576.680.31.00	OFFICE & OPERATING SUPPLIES	8,660	7,514	8,000	2,000	2,000	2,000
411.00.576.680.31.02	GROUNDS MAINTENANCE	15,437	28,852	30,000	30,000	15,000	15,000
411.00.576.680.31.03	IRRIGATION	14,066	7,845	10,000	7,000	7,000	7,000
411.00.576.680.31.04	FERTILIZERS & MISC. CHEMICALS	44,114	42,647	50,000	37,000	50,000	50,000
411.00.576.680.31.05	FLEET SUPPLIES	11,596	1,471	5,000	3,000	3,000	3,000
411.00.576.680.34.00	FUEL	-	-	10,000	-	9,000	9,000
411.00.576.680.35.00	SMALL TOOLS & MINOR EQUIPMENT	473	10,133	3,777	4,000	4,000	4,000
411.00.576.680.35.01	SMALL TOOLS & MINOR EQUIPMENT-FLE	12,111	19,410	10,000	8,000	8,000	8,000
411.00.576.680.41.00	PROFESSIONAL SERVICES	3,266	7,819	3,000	2,000	2,000	2,000
411.00.576.680.41.01	PROFESSIONAL SERVICES-FLEET	3,283	1,502	2,200	-	-	-
411.00.576.680.42.00	COMMUNICATION	3,382	4,188	3,000	1,600	1,600	1,600
411.00.576.680.43.00	TRAVEL	-	-	-	300	300	300
411.00.576.680.45.00	OPERATING RENTALS AND LEASES	842	1,352	1,000	2,500	2,500	2,500
411.00.576.680.45.94	EQUIPMENT RENTAL - REPLACEMENT	78,129	55,000	164,200	56,050	-	-
411.00.576.680.45.95	EQUIPMENT RENTAL - O & M	29,176	21,816	-	61,257	-	-
411.00.576.680.46.01	INSURANCE-LIABILITY	22,564	21,516	22,621	23,000	18,069	19,876
411.00.576.680.47.09	FOSTER GOLF MAINTENANCE BLDG	3,799	3,940	3,800	4,000	4,000	4,000
411.00.576.680.47.21	PUBLIC UTILITY SERVICES-ELECTRICITY	9,676	8,024	9,000	10,000	10,000	10,000
411.00.576.680.47.22	PUBLIC UTILITY SERVICES-GAS	751	643	500	700	700	700
411.00.576.680.47.25	PUBLIC UTILITY SERVICES-WATER/SEW	4,107	4,708	5,500	3,000	3,000	3,000
411.00.576.680.47.26	PUBLIC UTILITIES-SURFACE WATER	35,631	37,413	38,535	35,000	35,000	35,000
411.00.576.680.48.00	REPAIRS AND MAINTENANCE	28,769	25,522	8,165	5,000	5,000	5,000
411.00.576.680.48.03	IRRIGATION	6,381	668	-	-	-	-
411.00.576.680.48.04	VEHICLE REPAIR	-	-	-	-	60,000	61,800
411.00.576.680.49.00	MISCELLANEOUS	4,655	2,450	53,000	2,000	2,000	2,000
411.00.576.681.11.00	SALARIES	248,941	312,305	214,657	230,103	242,225	249,837
411.00.576.681.12.00	EXTRA LABOR	37,009	45,302	18,685	30,000	30,000	30,000
411.00.576.681.13.00	OVERTIME	1,309	1,396	3,000	500	505	505
411.00.576.681.21.00	FICA	20,740	22,185	17,400	19,680	20,864	21,446
411.00.576.681.23.00	PERS	33,439	34,991	27,574	29,275	31,664	28,599
411.00.576.681.24.00	INDUSTRIAL INSURANCE	6,481	6,626	5,493	5,125	6,067	6,067
411.00.576.681.24.50	PAID FAMILY & MEDICAL LEAVE PREMIU	15	437	400	-	403	414
411.00.576.681.25.00	MEDICAL,DENTAL,LIFE,OPTICAL	2,219	2,423	2,200	2,104	2,320	2,506
411.00.576.681.25.97	SELF-INSURED MEDICAL & DENTAL	54,882	55,341	51,000	61,529	56,937	61,492
411.00.576.681.26.00	UNEMPLOYMENT COMPENSATION	-	-	-	500	500	500
411.00.576.681.31.00	OFFICE & OPERATING SUPPLIES	7,646	11,272	10,500	6,000	6,000	6,000
411.00.576.681.31.02	RENTAL SUPPLIES	178	-	2,571	500	500	500
411.00.576.681.31.04	REPAIR SUPPLIES	89	136	-	1,500	500	500
411.00.576.681.34.00	FUEL	-	-	8,000	-	7,000	7,000
411.00.576.681.34.01	PRO SHOP SUPPLIES (RESALE)	79,007	81,385	66,000	60,000	50,000	50,000
411.00.576.681.34.02	PRO SHOP CONCESSIONS	9,313	10,502	5,000	8,000	8,000	8,000
411.00.576.681.34.03	PRO SHOP CUSTOM ORDER SALES	21,696	25,357	10,000	15,000	15,000	15,000
411.00.576.681.35.00	SMALL TOOLS & MINOR EQUIPMENT	60	49,980	-	-	80,000	40,000
411.00.576.681.41.00	PROFESSIONAL SERVICES	1,354	1,695	1,380	4,000	2,000	2,000
411.00.576.681.42.00	COMMUNICATION	3,606	4,342	4,968	4,000	4,000	4,000
411.00.576.681.43.00	TRAVEL	286	1,908	407	200	200	200
411.00.576.681.44.00	ADVERTISING	3,937	6,399	8,500	5,000	5,000	5,000
411.00.576.681.45.00	OPERATING RENTALS & LEASES	37,369	47,468	33,000	35,000	35,000	35,000
411.00.576.681.47.00	PUBLIC UTILITY SERVICES	(33,865)	(34,542)	(30,000)	(28,000)	(28,000)	(28,000)
411.00.576.681.47.21	PUBLIC UTILITY SERVICES-ELECTRICITY	41,744	43,877	45,000	44,000	44,000	44,000
411.00.576.681.47.22	PUBLIC UTILITY SERVICES-GAS	2,634	3,713	2,600	3,000	3,000	3,000
411.00.576.681.48.00	REPAIRS AND MAINTENANCE	9,726	21,133	32,000	15,000	15,000	15,000
411.00.576.681.49.00	MISCELLANEOUS	10,866	12,512	8,000	8,500	8,500	8,500
411.00.576.681.49.01	PRINTING	-	2,038	-	-	-	-
411.00.576.681.49.08	CREDIT CARD FEES	38,531	37,775	45,000	25,000	25,000	25,000
411.00.576.681.49.53	MISCELLANEOUS	-	2,510	3,000	6,000	3,000	3,000
411.00.576.681.53.00	EXT TAXES & OPERATING ASSMNTS	6,415	4,572	-	-	-	-
411.00.576.681.54.00	INTERFUND TAXES & OPER ASSMNTS	63,839	-	-	-	-	-
411.00.594.760.63.05	TEES & GREENS	-	-	-	50,000	50,000	50,000
411.00.594.760.64.00	MACHINERY AND EQUIPMENT	-	-	30,758	-	-	-
411.00.597.190.00.00	TRANSFERS-OUT	184,517	189,683	196,512	196,512	206,798	208,866
411.01.597.301.00.00	TRANSFERS OUT - FUND 301	500	500	500	500	500	500
Totals		1,838,873	1,907,468	1,889,922	1,789,429	1,843,879	1,844,993



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: October 25, 2021

SUBJECT: August 2021 General Fund Departmental Budget-to-Actuals Report

Summary

The purpose of the August 2021 General Fund Financial Report is to summarize for the City Council the general state of departmental expenditures and to highlight significant items. The following provides a high-level summary of the departmental financial performance.

The August 2021 Report is based on financial data available as of October 13, 2021, for the period ending August 31, 2021. Additional details can be found within the included financial report.

Expenditures

General Fund departmental expenditures totaled \$37.74 million through August, which is \$530 thousand less than the allocated budget of \$38.27 million. Department 20, which is transfers to other funds, totaled \$2.73 million, which is \$576 thousand less than the allocated budget. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

While all but one department is currently below the allocated budget, there continues to be concern that department budgets, in general, are too low and may be unable to absorb necessary costs without a budget amendment. General inflation is increasing the cost of both supplies and services purchased and departmental activity is reflecting this with more departments closer to allocated budget than in previous months. In reviewing expenditures by type, insurance exceeds the annual budget by \$84 thousand and utilities category has now expended 83% of the annual budget. Given that the City has 3 new facilities and the vacated fire stations are still owned by the City, it is very likely that the annual utilities budget will be exceeded in the 3rd quarter of 2021.

Staff continues to closely monitor departmental budgets and will continue to keep the City Council fully informed of additional budgetary concerns.

Departmental Variances

All but one General Fund department was under their allocated budget through August 2021. Noteworthy variances are:

- The Fire Department is now \$855 thousand over the allocated budget of \$8.12 million. The variance is related to overtime & associated benefits compared to the allocated budget. Council recently gave consensus for a year-end budget amendment to increase fire overtime by \$200k. An additional budget amendment will be needed to account for overtime that is reimbursable. Any reimbursable overtime will have no effect on the general fund. However, given the use of minimum staffing overtime in 2021, a budget amendment that will affect the general fund will be needed. The 2nd quarter report for the Fire Department was presented to the Community Services and Safety Committee on August 16, 2021, where additional details on overtime usage was provided.

The chart below provides additional details on overtime associated with the Fire Department.

Fire Overtime Summarized - Through August 31, 2021							
Category	Reimbursable OT			Category	Unreimbursable OT		
	Salary	Benefits	Total		Salary	Benefits	Total
Billable Contractor	\$ 9,555	\$ 1,255	\$ 10,810	Minimum Staffing	\$ 384,997	\$ 50,550	\$ 435,547
COVID Testing Site	203,909	26,773	230,682	Instructor	17,393	2,284	19,677
Repeater Malfunction	74,606	9,796	84,402	Training	15,104	1,983	17,087
				Fire Prevention	43,201	5,672	48,873
				Fire Investigation	6,127	804	6,931
				Academy	21,911	2,877	24,788
				Public Safety Plan	8,847	1,162	10,009
				Meetings	8,005	1,051	9,056
				Shift Extension	7,586	996	8,582
				Special Assignment	10,507	1,380	11,887
				Other	26,430	3,470	29,900
Totals	\$ 288,070	\$ 37,824	\$ 325,894		\$ 550,108	\$ 72,229	\$ 622,337

Budget Amendments

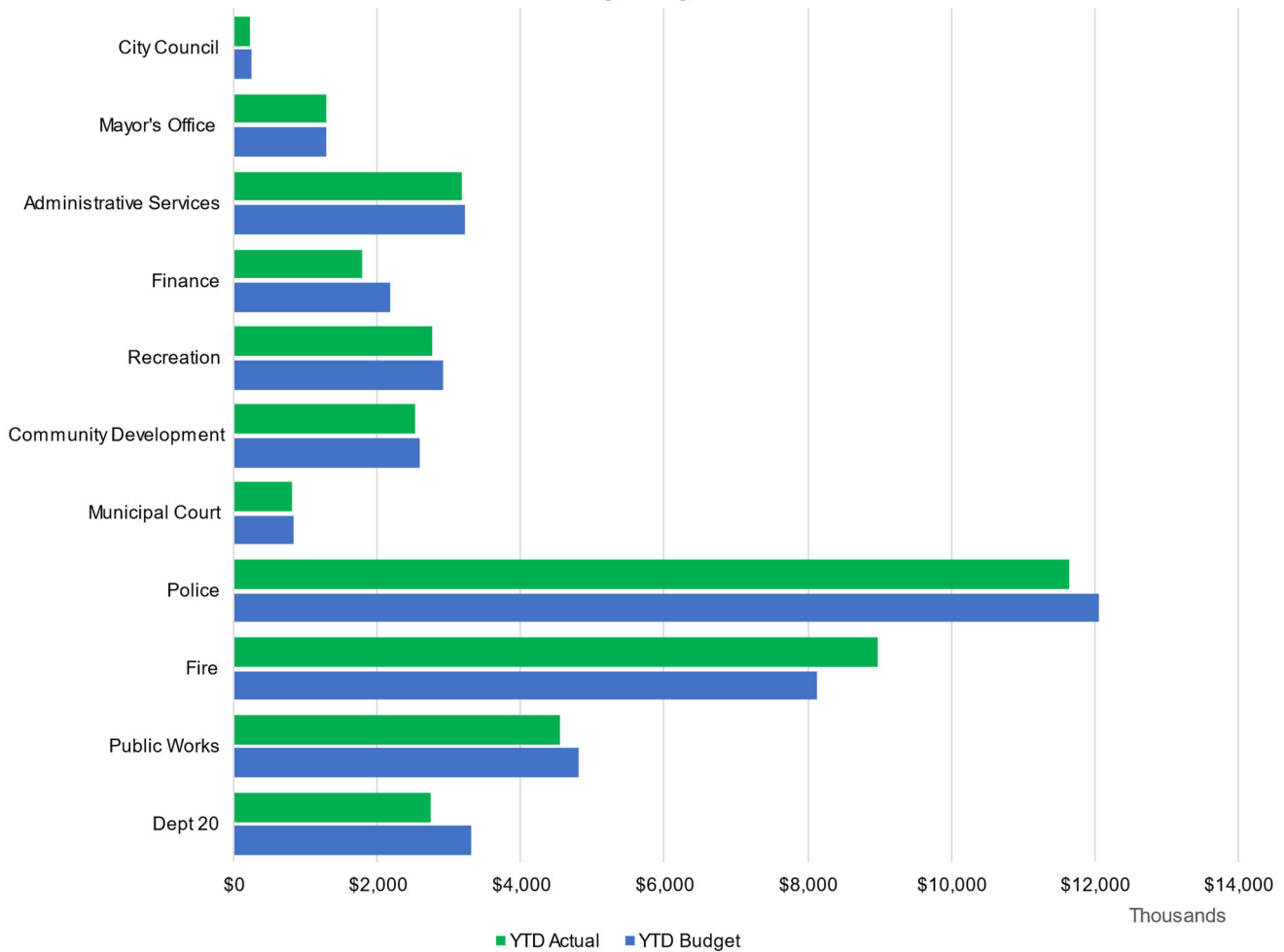
The list on the next page outlines budget amendments the City Council has already given consensus for and will be included in the final budget amendment at year-end.

INFORMATIONAL MEMO

Page 3

Council Meeting Date	Summary of Budget Amendment
4/5 regular meeting	Contract for BHC Consultants for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
4/5 regular meeting	Contract for Reid Middleton for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
5/10 COW	Consensus to use new funding (SST) to restore service levels and cover certain contractual obligations. Budget amendment will include increasing both revenue and expenditures by the same amount.
5/17 regular meeting	Acceptance of Sound Transit System Access grant. Both revenue and expenditures will be increased by the same amount, net effect of zero
5/24 COW	Use of SST funds to complete the transfer of records from the offsite storage location to City Hall. Use of SST is estimated to be \$40k. Again revenue backed so net effect of zero to the general fund
6/14 COW	BNSF Alternative Access Study for up to \$1.25 million
6/14 COW	Fire advisory Task Force Consulting for up to \$80 thousand
6/21 regular meeting	TDM regional mobility grant award, no effect on general fund
8/2 regular meeting	Summer Experience & Enrichment for Kids Fund (SEEK) grant, no effect on the general fund as there is no match required
8/2 regular meeting	Restore before and after school programming, funded by ARPA so both revenue and expenditure budgets will be adjusted
8/23 COW	Reclassify Jail Alternative Specialist to Court Support Services Case Manager and increase from .75 FTE to 1.0 FTE. Will require ongoing funding source
9/20 regular meeting	1.25 FTE for Municipal Court and 1.0 FTE for Police to staff school zone automated traffic cameras. Costs are expected to be covered by the school zone automated traffic camera program.

Year to Date Department Expenditures Compared to Allocated Budget Through August 2021



GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of August 31, 2021

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
01 City Council	\$ 363,618	\$ 237,897	\$ 243,464	\$ 229,807	\$ 222,648	\$ (15,249)	61%	-6%	-3%
03 Mayor's Office	2,104,126	1,289,769	1,457,170	1,378,052	1,283,109	(6,660)	61%	-5%	-7%
04 Administrative Services	4,984,464	3,218,600	3,032,228	2,828,064	3,181,698	(36,902)	64%	-7%	13%
05 Finance	3,049,858	2,174,982	1,704,043	1,721,251	1,789,972	(385,010)	59%	1%	4%
07 Recreation	4,260,543	2,921,187	3,354,351	2,715,121	2,762,088	(159,099)	65%	-19%	2%
08 Community Development	4,069,943	2,591,592	2,389,274	2,059,536	2,526,508	(65,084)	62%	-14%	23%
09 Municipal Court	1,272,888	837,671	848,921	838,250	802,192	(35,479)	63%	-1%	-4%
10 Police	18,286,665	12,070,030	12,213,480	11,646,339	11,653,694	(416,336)	64%	-5%	0%
11 Fire	12,706,860	8,122,847	8,500,448	8,188,951	8,977,859	855,012	71%	-4%	10%
13 Public Works	6,584,325	4,806,489	5,349,008	4,550,513	4,541,409	(265,080)	69%	-15%	0%
Subtotal	57,683,290	38,271,063	39,092,386	36,155,884	37,741,176	(529,887)	65%	-8%	4%
20 Dept 20	5,462,760	3,308,368	3,450,593	2,068,215	2,732,130	(576,238)	50%	-40%	32%
Total Expenditures	\$ 63,146,050	\$ 41,579,431	\$ 42,542,979	\$ 38,224,099	\$ 40,473,306	\$ (1,106,125)	64%	-10%	6%

Percent of year completed 67%

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of August 31, 2021

SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 28,723,860	\$ 19,284,884	\$ 18,801,524	\$ 18,803,202	\$ 18,542,522	\$ (742,362)	65%	0%	-1%
12 Extra Labor	347,528	297,159	602,219	121,661	109,036	(188,123)	31%	-80%	-10%
13 Overtime	1,218,115	750,742	1,199,296	735,246	1,478,149	727,407	121%	-39%	101%
15 Holiday Pay	515,500	85,575	77,172	65,888	78,815	(6,760)	15%	-15%	20%
21 FICA	1,872,655	1,265,831	1,237,677	1,171,380	1,177,800	(88,032)	63%	-5%	1%
22 Pension-LEOFF	899,828	627,099	582,620	722,756	649,939	22,841	72%	24%	-10%
23 Pension-PERS/PSERS	1,631,377	1,103,090	1,173,493	1,114,465	1,056,362	(46,728)	65%	-5%	-5%
24 Industrial Insurance	875,820	604,960	539,619	596,511	612,975	8,015	70%	11%	3%
25 Medical & Dental	6,904,119	4,461,544	3,827,495	4,162,551	4,483,393	21,849	65%	9%	8%
26 Unemployment	-	-	17,588	27,319	20,710	20,710	-	55%	-24%
28 Uniform/Clothing	8,525	2,181	1,981	1,334	1,881	(300)	22%	-33%	41%
Total Salaries & Benefits	\$ 42,997,327	\$ 28,483,065	\$ 28,060,683	\$ 27,522,312	\$ 28,211,584	\$ (271,481)	66%	-2%	3%

SUPPLIES, SERVICES AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
0 Transfers	\$ 5,462,760	\$ 3,308,368	\$ 3,450,593	\$ 2,068,215	\$ 2,732,130	\$ (576,238)	50%	-40%	32%
31 Supplies	1,055,711	604,761	1,044,365	489,102	503,497	(101,263)	48%	-53%	3%
34 Items Purchased for resale	13,000	11,806	18,029	1,673	1,777	(10,029)	14%	-91%	6%
35 Small Tools	66,450	38,623	71,786	66,850	55,381	16,759	83%	-7%	-17%
41 Professional Services	5,439,071	3,375,727	3,812,560	3,235,991	3,529,165	153,438	65%	-15%	9%
42 Communication	481,810	322,352	248,669	305,771	277,291	(45,060)	58%	23%	-9%
43 Travel	83,196	73,295	130,170	32,226	17,918	(55,377)	22%	-75%	-44%
44 Advertising	34,750	14,970	13,904	6,255	2,944	(12,026)	8%	-55%	-53%
45 Rentals and Leases	2,166,137	1,175,620	2,007,948	864,082	1,443,280	267,660	67%	-57%	67%
46 Insurance	1,030,329	1,030,329	889,957	987,671	1,113,881	83,552	108%	11%	13%
47 Public Utilities	1,991,445	1,665,036	1,607,491	1,538,576	1,719,189	54,154	86%	-4%	12%
48 Repairs and Maintenance	651,669	358,996	409,676	467,503	239,608	(119,388)	37%	14%	-49%
49 Miscellaneous	1,153,730	770,707	731,918	632,377	549,476	(221,231)	48%	-14%	-13%
64 Machinery & Equipment	518,665	345,777	45,228	5,495	76,184	(269,593)	15%	-88%	1287%
Total Operating Expenses	20,148,723	13,096,366	14,482,296	10,701,787	12,261,722	(834,643)	61%	-26%	15%
Total Expenses	\$ 63,146,050	\$ 41,579,431	\$ 42,542,979	\$ 38,224,099	\$ 40,473,306	\$ (1,106,125)	64%	-10%	6%

Percent of year completed 67%



INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

FROM: **Vicky Carlsen, Finance Director**

BY: **Aaron Williams, Fiscal Manager**

CC: **Mayor Ekberg**

DATE: **October 25, 2021**

SUBJECT: **2022 Property Tax Levy**

ISSUE

Approval of ordinances adjusting the regular levy from the previous year and adopting the general and excess property tax levies for 2022 by November 30, 2021.

BACKGROUND

A Public Hearing for adoption of the 2022 property tax levy is required by RCW 84.55.120. The Hearing is scheduled for November 8, 2021.

The City was notified on October 14, 2021 that the assessed value for Tukwila for 2022 is projected to be \$8,043,652,463.

The ordinance to set the general tax levy also includes the excess levy related to the Public Safety Plan that voters approved on the November 8, 2016, general election. The City sold \$36.5 million of bonds in 2016 and debt service repayment began in 2017. The remaining voter-approved bonds were sold in October 2019. The excess levy for both bond issues will be assessed for as long as the bonds are outstanding; the final payment for the 2016 issue is scheduled for December 2036 and the final payment for the 2019 issue is scheduled for December 2039. The total excess levy requirement for 2022 debt service is \$4,474,975.

DISCUSSION

Levy Amount

The assessed value and the allowable levy are subject to change until final levy rate determination. A levy amount of \$17,619,097 will be used for the ordinance. If the final allowable levy is less than the ordinance amount, King County Department of Assessments will adjust the ordinance amount to the final allowable levy amount and no further action by the Council will be required.

Also included in the tax levy ordinance is an excess levy in the amount of \$4,474,975 for debt service related to the unlimited tax obligation bonds that were sold at the end of 2016 and in 2019. All voter-approved bonds have now been issued.

Levy Limit

RCW 27.12.390 allows for a maximum statutory levy rate for cities at \$3.60 per \$1,000 of assessed value, less the actual regular levy made by a library district. RCW 41.16.060 also allows for an additional levy of \$0.225 if a city has a firemen's pension fund. The maximum allowable levy for 2022 is estimated to be \$3.53314. However, due to the 1% limitation, the Levy Limit Worksheet received from King County estimates the City's preliminary levy rate for 2022 at \$2.15075 per \$1,000 of assessed value.

RECOMMENDATION

The City Council is being asked to approve the ordinance adopting the General Tax Levy and the ordinance showing the dollar and percent change from the previous year at the November 8, 2021 Committee of the Whole meeting and subsequent November 15, 2021 Regular Meeting. A public hearing has also been scheduled at the November 8, 2021 Committee of the Whole.

ATTACHMENTS

Draft Ordinances (2)
Preliminary Levy Limit Worksheet-2022 Tax Roll

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, LEVYING THE GENERAL TAXES FOR THE CITY OF TUKWILA IN KING COUNTY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2022, ON ALL PROPERTY, BOTH REAL AND PERSONAL, IN SAID CITY, THAT IS SUBJECT TO TAXATION FOR THE PURPOSE OF PAYING SUFFICIENT REVENUE TO CARRY ON THE SERVICES OF THE SEVERAL DEPARTMENTS OF SAID CITY FOR THE ENSUING YEAR, WITH AN EXCESS PROPERTY TAX LEVY FOR THE PURPOSE OF PAYING DEBT SERVICE ON THE CITY'S UNLIMITED TAX GENERAL OBLIGATION BONDS ISSUED IN 2016 AND 2019, AS REQUIRED BY LAW; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Tukwila has considered the City's anticipated financial requirements for 2022 and the amounts necessary and available to be raised by ad valorem taxes on real, personal and utility property; and

WHEREAS, the following sentence is provided for information only: The maximum Statutory Levy Rate for the City of Tukwila, as allowed by RCW 84.52.043, is \$3.825 per \$1,000 of assessed value, which includes \$0.225 for the Firemen's Pension Fund as allowed by RCW 41.16.060; and

WHEREAS, the City, pursuant to Ordinance No. 2514, passed on November 21, 2016, authorized the issuance and sale of \$36,500,000 principal amount of the City's Unlimited Tax General Obligation Bonds, 2016 and pursuant to Ordinance No. 2610, passed on July 15, 2019, authorized the issuance and sale of \$40,885,000 principal amount of the City's Unlimited General Obligation Bonds, 2019 (together the "Bonds"); and has determined that to provide the money necessary to pay the debt service requirements on the Bonds in the year 2022, an excess property tax levy in the amount of \$4,474,975 for the Bonds must be levied in year 2021, and collected in year 2022; and

WHEREAS, the final assessed valuation calculation has been determined;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 1. Regular and Excess Tax Levy.

A. There shall be and hereby is levied on all real, personal and utility property in the City of Tukwila, in King County, whose estimated assessed valuation is \$8,043,652,463, current taxes for the ensuing year commencing January 1, 2022, in the amounts specified below:

	<u>Rate</u>	<u>Amount</u>
Regular Tax Levy	\$2.19	\$ 17,619,097
Excess Tax Levy	\$0.56	\$ 4,474,975

B. The said taxes herein provided for are levied for the purpose of payment upon the general bonded indebtedness of the City of Tukwila, the General Fund, and for the maintenance of the departments of the municipal government of the City of Tukwila for the fiscal year beginning January 1, 2022. The regular tax levy includes new construction and improvements to property, estimated to be \$183,614, a re-levy of prior year refunds in the estimated amount of \$129,723, and any increase in the value of state-assessed property.

C. The excess levy is levied for the purpose of debt service payments on the unlimited tax obligation bonds sold to finance costs related to the City's Public Safety Plan, as submitted to the qualified electors of the City at a special election held on November 8, 2016.

Section 2. Collection. This ordinance shall be certified to the proper County officials, as provided by law, and taxes here levied shall be collected to pay to the Finance Director of the City of Tukwila at the time and in the manner provided by the laws of the State of Washington for the collection of taxes for non-chartered code cities.

Section 3. Corrections by City Clerk or Code Reviser Authorized. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

Section 4. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

Section 5. Effective Date. This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force and effect January 1, 2022.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at
a Regular Meeting thereof this _____ day of _____, 2021.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____

Passed by the City Council: _____

Published: _____

Effective Date: _____

Ordinance Number: _____

Office of the City Attorney

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, DECREASING THE CITY OF TUKWILA REGULAR LEVY FROM THE PREVIOUS YEAR, COMMENCING JANUARY 1, 2022, ON ALL PROPERTY, BOTH REAL AND PERSONAL, IN COMPLIANCE WITH RCW 84.55.120; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Tukwila has properly given notice of a public hearing held on November 8, 2021, pursuant to RCW 84.55.120; and

WHEREAS, after such hearing and after duly considering all relevant evidence and testimony presented, the City Council has determined that in order to discharge its expected expenses and obligations the City requires levying the maximum allowable by law in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of State-assessed property; and

WHEREAS, the City Council has determined it is in the City's best interest and necessary to meet its expenses and obligations for the property tax revenue to be adjusted for 2022, and the final assessed valuation calculation has been determined;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 1. A decrease in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property and any increase in the value of State-assessed property, is hereby authorized for the 2022 levy in the amount of (\$30,667), which is a percentage decrease of (0.18%) from the previous year. This decrease is exclusive of additional revenue resulting from new construction, improvements to property, any increase in the value of State-assessed property, any annexations that have occurred and refunds made.

Section 2. Corrections by City Clerk or Code Reviser Authorized. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

Section 3. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

Section 4. Effective Date. This ordinance or a summary thereof shall be published in the official newspaper of the City and shall take effect and be in full force and effect January 1, 2022.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2021.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____

Passed by the City Council: _____

Published: _____

Effective Date: _____

Ordinance Number: _____

Office of the City Attorney

PRELIMINARY

LEVY LIMIT WORKSHEET – 2022 Tax Roll

TAXING DISTRICT: City of Tukwila

The following determination of your regular levy limit for 2022 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.

Annexed to Library District

(Note 1)

Estimated Library rate: 0.29186

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
16,933,273	Levy basis for calculation: (2021 Limit Factor) (Note 2)	16,933,273
1.0100	x Limit Factor	1.0386
17,102,606	= Levy	17,586,897
68,581,126	Local new construction	68,581,126
0	+ Increase in utility value (Note 3)	0
68,581,126	= Total new construction	68,581,126
2.67733	x Last year's regular levy rate	2.67733
183,614	= New construction levy	183,614
17,286,220	Total Limit Factor Levy	17,770,511
Annexation Levy		
0	Omitted assessment levy (Note 4)	0
17,286,220	Total Limit Factor Levy + new lid lifts	17,770,511
8,043,652,463	÷ Regular levy assessed value less annexations	8,043,652,463
2.14905	= Annexation rate (cannot exceed statutory maximum rate)	2.20926
0	x Annexation assessed value	0
0	= Annexation Levy	0
Lid lifts, Refunds and Total		
0	+ First year lid lifts	0
17,286,220	+ Limit Factor Levy	17,770,511
17,286,220	= Total RCW 84.55 levy	17,770,511
13,630	+ Relevy for prior year refunds (Note 5)	13,630
17,299,850	= Total RCW 84.55 levy + refunds	17,784,141
	Levy Correction: Year of Error _____ (+or-)	
17,299,850	ALLOWABLE LEVY (Note 6)	17,784,141
Increase Information (Note 7)		
2.15075	Levy rate based on allowable levy	2.21095
17,133,273	Last year's ACTUAL regular levy	17,133,273
-30,667	Dollar increase over last year other than N/C – Annex	453,624
-0.18%	Percent increase over last year other than N/C – Annex	2.65%
Calculation of statutory levy		
	Regular levy assessed value (Note 8)	8,043,652,463
	x Maximum statutory rate	3.53314
	= Maximum statutory levy	28,419,350
	+Omitted assessments levy	0
	=Maximum statutory levy	28,419,350
	Limit factor needed for statutory levy	Not usable

ALL YEARS SHOWN ON THIS FORM ARE THE YEARS IN WHICH THE TAX IS PAYABLE.

Please read carefully the notes on the reverse side.

Notes:

- 1) Rates for fire districts and the library district are estimated at the time this worksheet is produced. Fire district and library district rates affect the maximum allowable rate for cities annexed to them. These rates *will* change, mainly in response to the actual levy requests from the fire and library districts. Hence, affected cities may have a higher or lower allowable levy rate than is shown here when final levy rates are calculated.
- 2) This figure shows the maximum *allowable levy*, which may differ from any actual prior levy if a district has levied less than its maximum in prior years. The maximum allowable levy excludes any allowable refund levy if the maximum was based on a limit factor. The maximum allowable levy excludes omitted assessments if the maximum was determined by your district's statutory rate limit. If your district passed a limit factor ordinance in the year indicated, that limit factor would help determine the highest allowable levy. However, if the statutory rate limit was more restrictive than your stated limit factor, the statutory rate limit is controlling.
- 3) Any increase in value in state-assessed property is considered to be new construction value for purposes of calculating the respective limits. State-assessed property is property belonging to inter-county utility and transportation companies (telephone, railroad, airline companies and the like).
- 4) An omitted assessment is property value that should have been included on a prior year's roll but will be included on the tax roll for which this worksheet has been prepared. Omitted assessments are assessed and taxed at the rate in effect for the year omitted (RCW 84.40.080-085). Omitted assessments tax is deducted from the levy maximum before calculating the levy rate for current assessments and added back in as a current year's receivable.
- 5) Administrative refunds under RCW 84.69.020 were removed from the levy lid by the 1981 legislature.
- 6) A district is entitled to the lesser of the maximum levies determined by application of the limit under RCW 84.55 and the statutory rate limit. Levies may be subject to further proration if aggregate rate limits set in Article VII of the state constitution and in RCW 84.52.043 are exceeded.
- 7) This section is provided for your information, and to assist in preparing any Increase Ordinance that may be required by RCW 84.55.120. The increase information compares the allowable levy for the next tax year with your ACTUAL levy being collected this year. The actual levy excludes any refund levy and expired temporary lid lifts, if applicable. New construction, annexation and refund levies, as well as temporary lid lifts in their initial year, are subtracted from this year's *allowable* levy before the comparison is made.
- 8) ***Assessed valuations shown are subject to change from error corrections and appeal board decisions recorded between the date of this worksheet and final levy rate determination.***



INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

FROM: **Vicky Carlsen, Finance Director**

BY: **Aaron Williams, Fiscal Manager**

CC: **Mayor Ekberg**

DATE: **October 19, 2021**

SUBJECT: **2021 Mid-Biennial Budget Amendment Ordinance**

ISSUE

Approve the administrative 2021 – 2022 mid-year biennial budget amendments.

BACKGROUND

While amending the budget is only required when a fund, in total, is in danger of exceeding budget, it is a best practice to adjust the budget to identify significant changes in financial plans, policy decisions, and provide transparency for key decisions.

Several of the proposed budget amendments have been reviewed and consensus given by Council Committee and/or Council process as noted below in the discussion. The proposed budget amendments make the following types of modification to the current biennium:

- Housekeeping amendments such as adjusting budgeted beginning fund balance to actual beginning fund balance,
- Adjustments specific to allocating American Rescue Plan Act funds,
- Increasing certain general fund revenue streams,
- Adjustments to meet personnel contractual obligations
- Reflect revenue-backed projects/expenditures,

All budget amendments are detailed below with explanations provided for each amendment as well as the effect on ending fund balance. Budget amendments are summarized by fund in the tables attached to this memo.

DISCUSSION

General Fund

Adjust Beginning Fund Balance

A beginning fund balance increase of \$1,050,153 to adjust the budgeted beginning fund balance to reflect the actual beginning fund balance. Fiscal year 2020 ended the year with a fund balance of \$12.7 million, which exceeds the fund balance policy by approximately \$1.1 million.

INFORMATIONAL MEMO

It should be noted that after all amendments, the general fund is expected to meet, and exceed, reserve policy in both 2021 and 2022.

Amendments by Department

Dept.	Footnc	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Council	1	Personnel contract obligations				6,795
Council	2	Trainings, Registrations & Meetings				8,500
		Council Total	\$ -	\$ -	\$ -	\$ 15,295
Mayor	1	Personnel contract obligations				31,851
Mayor	2	Conflict Public Defense		20,000		20,000
Mayor	2	Trainings, Dues & Registrations		2,000		30,000
Mayor	3	Reinstatement of See,Click,Fix (Tukwila Works) previously cut due to pandemic (ARPA)				15,000
Mayor	2	Employee recognition and awards		5,000		5,000
Mayor	2	ORCA/Reimbursements		5,000		10,000
Mayor (Economic Development)	4	Add Economic Development plan				150,000
Mayor (Economic Development)	3	Business Assistance (ARPA)		15,000		185,000
Mayor (City Attorney)	2	Special Matters		12,000		12,000
		Mayor Total	\$ -	\$ 59,000	\$ -	\$ 458,851
Administrative Services	1	Personnel contract obligations		29,175		166,981
Administrative Services (Human Resources)	5	Reclassify portion of ERP budget from Finance to Human Resources for NeoGov setup		77,000		83,000
Administrative Services (Human Resources)	6	Temporary labor/Professional services contract				40,000
Administrative Services (Human Services)	3	COVID-19 response costs (utility/rental assistance) (ARPA)				500,000
Administrative Services (TIS)	3	Add back service previously cut due to pandemic-Dark Trace Cyber Security (ARPA)		25,000		25,000
Administrative Services (TIS)	3	Buildout of Council Chambers and conference rooms for hybrid Virtual & in person meeting technology setup (ARPA)		18,000		200,000
Administrative Services (TIS)	2	Dell lease requirements		25,000		
Administrative Services	3	Community Connectors Program (ARPA)				25,000
		Administrative Services Total	\$ -	\$ 174,175	\$ -	\$ 1,039,981
Finance	1	Personnel contract obligations		18,757		112,771
Finance	5	Reclassify portion of ERP budget from Finance to Human Resources for NeoGov setup		(77,000)		(83,000)
Finance	2	Additional budget for Trainings, Dues and Registrations for 2022				10,000
Finance	3	ARPA Financial Analyst staff position (ARPA)				160,000
		Finance Total	\$ -	\$ (58,243)	\$ -	\$ 199,771
Recreation	1	Personnel contract obligations		15,168		83,723
Recreation	3	Add back previously frozen position-Rec Program Assistance summer camp (ARPA)		50,000		100,000
Recreation	7	Veterans, Seniors and Human Services Levy (VSHSL)	57,692	57,692	57,692	57,692
Recreation	3	Restore before & after school program budgets program cuts due to pandemic (ARPA)		84,000		170,000
Recreation	7	Summer Experiences & Enrichment Grant	26,000	26,000		
Recreation-Parks	3	Add back previously frozen position-Parks maintenance (ARPA)		80,000		160,000
Recreation-Parks	1	Personnel contract obligations				29,277
		Recreation Total	\$ 83,692	\$ 312,860	\$ 57,692	\$ 600,692
Community Development	1	Personnel contract obligations		54,944		294,053
Community Development	3	Add back previously frozen positions-Permit Processing (ARPA)		125,000		300,000
Community Development	8	Adjust budgets for credit card revenue and fees to reflect new processor fee structure	(44,000)	(44,000)	(45,000)	(45,000)
Community Development	9	Structural Review Contracts	150,000	150,000		
Community Development	7	Housing grant	20,000	20,000		
		Community Development Total	\$ 126,000	\$ 305,944	\$ (45,000)	\$ 549,053
Court	1	Personnel contract obligations		5,568		42,694
Court	10	School speed zone camera program costs/revenues	45,000	45,000	180,000	180,000
Court	11	Increase an FTE from 0.75 to 1.0 w/reclassification		25,000		71,000
		Court Total	\$ 45,000	\$ 75,568	\$ 180,000	\$ 293,694
Police	1	Personnel contract obligations		6,926		693,056
Police	10	School speed zone camera program costs/revenues	69,000	69,000	252,000	252,000
Police	19	Owner city funding to SCORE		150,000		
		Police Total	\$ 69,000	\$ 225,926	\$ 252,000	\$ 945,056
Fire	3 & 12	Fire Overtime for minimum staffing (ARPA)		225,000		300,000
Fire	12	Fire Overtime for minimum staffing (revenue backed)	310,000	310,000	100,000	100,000
Fire	12	Fire Overtime for minimum staffing		385,000		385,000
Fire	1	Personnel contract obligations				344,907
Fire	13	Contracts - Fire Exploratory Committee, CPSM		110,000		40,000
		Fire Total	\$ 310,000	\$ 1,030,000	\$ 100,000	\$ 1,169,907
Public Works	1	Personnel contract obligations		9,552		89,805
Public Works-Facilities	2	Property insurance premiums for new Justice Center and Fire Stations				100,000
Public Works-Street Maintenance	3	Add back previously frozen positions-Street maintenance staff (ARPA)		167,500		335,000
Public Works-Street Maintenance	1	Personnel contract obligations				29,785
Public Works-Street Maintenance	2	Provide budget for Feb 2021 snow/ice event costs (2/12-2/14) and 2022 budget for snow/ice costs		56,000		50,000
Public Works-Admin	2	Funding for backlog of Public Work's as-builts, anticipated costs				40,000
		Public Works Total	\$ -	\$ 233,052	\$ -	\$ 644,590

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Dept.	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Dept. 20 - Transfers Out	14	Reduction of debt service transfers due to refunding/s/debt issuance		(322,067)		
Dept. 20 - Transfers Out	15	Arts 1% transfer for General Fund (missed in adopted budget)		750		6,350
Dept. 20 - Transfers Out	16	Transfer to Arterial Streets (Fund 104) of prior year solid waste taxes (in excess of 2020 authorized transfer)		192,102		
Dept. 20 - Transfers Out	3	Transfer to Residential Streets of ARPA funding for Traffic Calming		100,000		400,000
Dept. 20 - Transfers Out	17	EIS for Alternative access study (General fund transfer to Arterial Streets Fund 104)				1,300,000
Dept. 20 Transfers Total			\$ -	\$ (29,215)	\$ -	\$ 1,706,350
Dept.	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
General Revenue	18	Streamlined Sales Tax Revenue	1,323,000		792,000	
General Revenue	3	ARPA Revenues for adding back positions/services cut due to COVID pandemic	889,500		2,875,000	
General Revenue	18	Additional Sales tax revenue above budget, adjusting to reflect better than expected results compared to adopted budgets	1,000,000		1,000,000	
General Revenue	5	Adjust Software ERP Project transfers-in to reflect amount needed for 2021, carryforward balance to 2022	(410,000)		410,000	
Total General Revenue Amendments			\$ 2,802,500	\$ -	\$ 5,077,000	\$ -

- 1) *Adjust budget for personnel contractual obligations, estimates included for open contract.*
- 2) *Adjust certain budgets to line up with actual expectations including contractual obligations (conflict public defense, special matters, property insurance, computer leases, etc.) and add some budget for training. Budget also added for snow events.*
- 3) *Use of ARPA funds to restore certain services that were reduced or eliminated due to decreased revenue caused by COVID-19 health emergency. Budget is proposed and actual costs may be slightly higher or lower than budget. ARPA funds would be transferred up to the total expenditure of the applicable projects only.*
- 4) *Add budget for economic development plan in 2022.*
- 5) *Move budget from finance to human resources for the NeoGov portion of the ERP project. This module is specific to the human resources functions and should be accounted for in the appropriate department. Move funding from 2021 to 2022 to line up with expectations for payment of implementation services.*
- 6) *Add budget for temporary labor or professional services for assistance in labor negotiations.*
- 7) *Add revenue and expenditure budget related to grants awarded to the City.*
- 8) *Adjust revenue and expenditure budget related to credit card fees to reflect a new processing structure.*
- 9) *Adjust revenue and expenditure budget for structural review contracts as authorized by Council on April 5, 2021.*
- 10) *Add revenue and expenditure budget for school speed zone cameras. Cameras are expected to generate enough revenue to cover costs. Any revenue above total expenditures will be address via a budget amendment in 2022.*
- 11) *Increase one jail alternative specialist from 0.75 FTE to 1.0 FTE and reclassify to court support services case manager. Council gave consensus for this change at the August 23, 2021, Committee of the Whole meeting.*
- 12) *Increase fire department budget to account for increased overtime usage. Partial funding for this increase comes from revenue exceeding budget, reimbursable overtime (COVID test site, and repeater malfunction) and ARPA funding for minimum staffing from 12 to 13.*
- 13) *Add budget to fire department for contracts related to the Fire Advisory Task Force. Council provided consensus for this at the June 14, 2021, Committee of the Whole and continued discussion at the September 27, 2021, Committee of the Whole.*
- 14) *True up debt transfers from the general fund to reflect savings from refunding debt earlier in 2021.*
- 15) *Add budgeted transfer from the general fund to the land acq., rec., & park dev. Fund for 1% for arts. This was inadvertently omitted from the draft 2021 – 2022 biennial budget.*
- 16) *Transfer solid waste utility tax revenue collected in 2020 from the general fund to the arterial street fund. Amount is in excess of budget transfer authority for 2020. Per Ordinance No. 2609 revenue in excess of 6% will be dedicated to road maintenance and road related projects.*
- 17) *Council consensus to provide funding for EIS for alternative access study. Transfer of general fund ending fund balance in excess of reserve requirements. Any unused funds in 2022 would be moved to the upcoming 2023 – 2024 biennium.*

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18) Adjust budget to reflect additional sales tax revenue above budget and add back streamline sales tax revenue.

19) Owner City funding for South Correctional Entity (SCORE)

As a reference, the chart below summarizes the final amendment related to ARPA. Funding for SeeClickFix has been added (line 15), business assistance (line 7) shifted \$5 thousand from 2022 to 2021 but the total request is still \$200 thousand. Upgrading council chambers (line 10) shifted \$8 thousand from 2022 to 2021 but the total request is still \$208 thousand.

	2021	2022	Total	ARPA Funding Category
* 1 Parks Staff	80,000	160,000	240,000	Revenue Loss, Government Services
* 2 Street Staff	167,500	335,000	502,500	Revenue Loss, Government Services
* 3 DCD Staff	125,000	300,000	425,000	Revenue Loss, Government Services
* 4 Rec Program (Summer Camp)	50,000	100,000	150,000	Revenue Loss, Government Services
* 5 DarkTrace - Cyber Security	25,000	25,000	50,000	Revenue Loss, Government Services
6 After School Program	84,000	170,000	254,000	Revenue Loss, Government Services
7 Business Assistance	15,000	185,000	200,000	Public Health and Negative Economic Impacts
8 Utility/Rental Assistance	-	500,000	500,000	Assistance to businesses, households
9 Traffic Calming	100,000	400,000	500,000	Revenue Loss, Government Services
10 Upgrade Council Chambers	18,000	200,000	218,000	Public Health and negative Economic Impacts
11 SCORE	-	-	-	Revenue Loss, Government Services
12 Fire Minimum Staffing	225,000	300,000	525,000	Revenue Loss, Government Services
13 Community Connectors	-	25,000	25,000	Revenue Loss, Government Services
14 ARPA Financial Analyst		160,000	160,000	Public Health and Negative Economic Impacts
15 SeeClickFix	-	15,000	15,000	Revenue Loss, Government Services
Total	889,500	2,875,000	3,764,500	
* See SST Memo dated March 16, 2021				

Other Funds

Included in the proposed budget amendments are amendments in other funds.

Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Lodging tax - Fund 101	1	Personnel contract obligations				3,089
Total Lodging Tax Amendments			\$ -	\$ -	\$ -	\$ 3,089
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Drug Seizure - Fund 109	2	Transfer of Drug Seizure funds to fleet for 2020 UTV purchase		26,000		
Total Drug Seizure Fund Amendments			\$ -	\$ 26,000	\$ -	\$ -
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Residential Streets - Fund 103	3	Traffic Calming Program (ARPA funding from General Fund)	100,000	100,000	400,000	400,000
Total Residential Street Amendments			\$ 100,000	\$ 100,000	\$ 400,000	\$ 400,000
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Bridges & Arterial Street - Fund 104	1	Personnel contract obligations				11,826
Bridges & Arterial Street - Fund 104	4	Transfer of Park Impact Fees from fund 104 to fund 301 to realign funds with planned projects		485,000		
Bridges & Arterial Street - Fund 104	5	Transfer-in from General fund of prior year solid waste taxes (in excess of 2020 authorized transfer)	192,102			
Bridges & Arterial Street - Fund 104	6	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305	74,750			
Bridges & Arterial Street - Fund 104	7	EIS for Alternative access study, transfer-in and expenditures budgets (General fund transfer to Arterial Streets Fund 104)			1,300,000	1,300,000
Bridges & Arterial Street - Fund 104	8	Carryforward of revenue & expenditure for West Valley Highway project to 2022	(2,000,000)	(3,200,000)	2,000,000	3,200,000
Bridges & Arterial Street - Fund 104	9	Adjust budget for Solid Waste Utility Tax revenues to reflect better than expected results compared to adopted budgets	300,000		100,000	
Bridges & Arterial Street - Fund 104	9	Adjust Parking Tax revenues to reflect better than expected results compared to adopted budget	200,000			
Bridges & Arterial Street - Fund 104	9	PSRC grant - 42nd Bridge	100,000	100,000	1,400,000	1,400,000
Bridges & Arterial Street - Fund 104	10	New TIB grant for West Valley Highway			2,100,000	
Total Bridges & Arterial Street Amendments			\$ (1,133,148)	\$ (2,615,000)	\$ 6,900,000	\$ 5,911,826
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Land Acq, Rec., & Park Dev. - Fund 301	11	Arts 1% transfer for General Fund (missed in adopted budget)	750		6,350	
Land Acq, Rec., & Park Dev. - Fund 301	4	Transfer of Park Impact Fees from fund 104 to fund 301 to realign funds with planned projects	485,000			
Land Acq, Rec., & Park Dev. - Fund 301	6	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305		149,500		
Total Land Acq., Rec., & Park Dev. Amendments			\$ 485,750	\$ 149,500	\$ 6,350	\$ -
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Urban Renewal - Fund 302	12	Adjust Software ERP Project transfers-in to reflect amount needed for 2021, carryforward balance to 2022		(410,000)		410,000
Total Urban Renewal Amendments			\$ -	\$ (410,000)	\$ -	\$ 410,000
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Public Safety Plan - Fund 305	6	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305	74,750			
Public Safety Plan - Fund 305	13	Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget	-			
Total Public Safety Plan Amendments			\$ 74,750	\$ -	\$ -	\$ -
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
City Facilities (PW Shops) - Fund 306	14	Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)	650,000			
City Facilities (PW Shops) - Fund 306	14	Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)	500,000			
City Facilities (PW Shops) - Fund 306	8	PW Shop carryover construction budget from 2021 to 2022		(1,200,000)		1,200,000
City Facilities (PW Shops) - Fund 306	8	Carryforward 2020 of Minkler Improvement budget to align with project costs				225,000
Total City Facilities (PW Shops) Amendments			\$ 1,150,000	\$ (1,200,000)	\$ -	\$ 1,425,000
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
LTGO Debt Service - Fund 2XX	15	LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)	3,870,500	3,574,987		
LTGO Debt Service - Fund 2XX	15	Reduction of debt service transfers due to refunding's/debt issuance		(322,067)		
Total LTGO Debt Service Amendments			\$ 3,548,433	\$ 3,574,987	\$ -	\$ -
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Golf Course - Fund 411	1	Personnel contract obligations		45,136		45,586
Golf Course - Fund 411	16	Operational adjustments due to better than projected market conditions	700,000	115,000		
Golf Course - Fund 411	13	Increase a 0.75 FTE to 1.0 FTE, revenue neutral due to reductions to other personnel costs.				
Total Golf Course Amendments			\$ 700,000	\$ 160,136	\$ -	\$ 45,586
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Water - Fund 401	1	Personnel contract obligations				30,442
Water - Fund 401	14	Funding transfer-out for Public Works Shops phase 1 project (carryforward of 2020 unused amount)		221,000		
Total Water Amendments			\$ -	\$ 221,000	\$ -	\$ 30,442

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Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Sewer - Fund 402	1	Personnel contract obligations				31,124
Sewer - Fund 402	14	Funding transfer-out for Public Works Shops phase 1 project (carryforward of 2020 unused amount)		123,500		
Sewer - Fund 402	14	Minkler Improvements funding transfer		500,000		
Total Sewer Amendments			\$ -	\$ 623,500	\$ -	\$ 31,124
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Surface Water - Fund 412	1	Personnel contract obligations				52,913
Surface Water - Fund 412	14	Funding transfer-out for Public Works Shops phase 1 project (carryforward of 2020 unused amount)		305,500		
Total Surface Water Amendments			\$ -	\$ 305,500	\$ -	\$ 52,913
Fund	Footnote	Description of Proposed Amendment	2021		2022	
			Revenue	Expenditure	Revenue	Expenditure
Equipment Rental & Replacement (501)	1	Personnel contract obligations				17,244
Equipment Rental & Replacement (501)	2	Transfer of Drug Seizure funds to fleet for 2020 UTV purchase	26,000			
Equipment Rental & Replacement (501)	17	Carryforward of 2020 budget for Vactor truck (missed on 2021 budget)		600,000		
Equipment Rental & Replacement (501)	17	Surplus of 5 PD motorcycles, replaced with 3 pursuit rated F150's (to be leased)		105,000		
Total Equipment Rental & Replacement Amendments			\$ 26,000	\$ 705,000	\$ -	\$ 17,244

- 1) *Adjust budget for personnel contractual obligations, estimates included for open contracts.*
- 2) *Fleet purchased a police vehicle for drug seizure operations. Need to transfer funds from the drug seizure fund to fleet to cover this purchase.*
- 3) *Use of ARPA funds to restore budget for traffic calming projects in the residential street fund. Budget is proposed and actual costs may be slightly higher or lower than budget. ARPA funds would be transferred up to the total expenditure of the applicable projects only.*
- 4) *Park impact fees are allocated to certain projects that reside in Bridges and Arterial Streets (Fund 104) and Land Acquisition, Recreation, and Park Development (Fund 301). This amendment moves fees from Arterial Streets to Land Acquisition, Recreation, and Park Development to align with the correct projects.*
- 5) *Transfer solid waste utility tax revenue collected in 2020 from the general fund to the arterial street fund. Amount is in excess of budget transfer authority for 2020. Per Ordinance No. 2609 revenue in excess of 6% will be dedicated to road maintenance and road related projects.*
- 6) *Correct prior year accounting issue. REET funds were deposited into fund 301 land acq., rec., & park development but should have been deposited into funds 104 arterial street and 305 public safety plan.*
- 7) *Council consensus to provide funding for EIS for alternative access study. Transfer of general fund ending fund balance in excess of reserve requirements. Any unused funds in 2022 would be moved to the upcoming 2023 – 2024 biennium.*
- 8) *Project costs expected to be incurred in 2021 but will now be incurred in 2022. Projects include West Valley Highway (also includes transferring grant revenue from 2021 to 2022), PW Shops Phase I, and final costs for Minkler improvements.*
- 9) *Add budget for certain revenues that are expected to exceed budget.*
- 10) *Add new grant revenue to arterial street fund related to the West Valley Highway project.*
- 11) *Add budgeted transfer from the general fund to the land acq., rec., & park dev. Fund for 1% for arts. This was inadvertently omitted from the draft 2021 – 2022 biennial budget.*
- 12) *Adjust transfer of funding for ERP project from 2021 to 2022. Funding will not be needed until 2022.*
- 13) *Identify zero-dollar adjustments for transparency.*
- 14) *Transfer funding from utility funds to the city facilities – PW Shops fund. Transfer should have occurred in 2020, budget authority needed to do the transfers in 2021.*
- 15) *True up debt transfers from the general fund to reflect savings from refunding debt earlier in 2021 and add budget to reflect debt refunding (revenue and expenditure).*
- 16) *Foster Golf Course experienced stronger than expected business in 2020 resulting in both higher revenue and expenditures.*
- 17) *Adjust fleet fund purchases to reflect carry over from 2020 the purchase of the Vactor truck and replacing 5 police motorcycles with 3 F150s. No additional funding is necessary for these purchases.*

In addition to the budget amendments proposed for other funds, beginning fund balances in various funds are also being adjusted to true up to actual beginning fund balances.

RECOMMENDATION

The Council is asked to approve the Budget Amendment ordinance and consider this item at the November 8, 2021, Committee of the Whole, and November 15, 2020, Regular Council Meeting.

ATTACHMENTS

Draft Ordinance

Reconciliation of 2021-2022 Budget Summary to Ordinance

Proposed Budget Changes – Summary by Fund

Proposed Budget Changes - Summary by Fund												
2021 Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget
General Fund Depts.												
Council												
Mayor												
Administrative Services												
Finance												
Recreation & Parks												
Community Development												
Municipal Court												
Police												
Fire												
Public Works												
Transfers												
General Revenue												
Total General Fund	11,631,350	1,050,153	12,681,503	62,749,717	3,436,192	66,185,909	63,146,050	2,329,067	65,475,117	11,235,017	2,157,278	13,392,295
Special Revenue Funds:												
Lodging Tax	1,742,844	(30,455)	1,712,389	406,000	-	406,000	1,101,781	-	1,101,781	1,047,063	(30,455)	1,016,608
Drug Seizure	333,243	(1,709)	331,534	60,500	-	60,500	200,000	26,000	226,000	193,743	(27,709)	166,034
Contingency	7,101,978	(653,809)	6,448,169	20,000	-	20,000	-	-	-	7,121,978	(653,809)	6,468,169
Debt Service Funds:												
LTGO Debt Service Funds (2XX)	381,630	39,485	421,095	4,382,338	3,548,433	7,930,771	4,740,338	3,574,987	8,315,325	23,630	12,911	36,541
UTGO Debt Service Fund	76,339	(66,380)	9,959	3,605,000	-	3,605,000	3,602,975	-	3,602,975	78,364	(66,380)	11,984
LID/Guaranty	1,411,510	(68,125)	1,343,385	604,000	-	604,000	648,588	-	648,588	1,366,922	(68,125)	1,298,797
Capital Projects Funds:												
Residential Streets	114,810	390,102	504,912	589,000	100,000	689,000	369,000	100,000	469,000	334,810	390,102	724,912
Bridges and Arterial Streets	1,327,257	91,933	1,419,190	6,481,000	(1,133,148)	5,347,852	6,865,301	(2,615,000)	4,250,301	942,956	1,573,785	2,516,741
Land Acquisition, Rec. and Park Dev.	2,171,922	(404,642)	1,767,280	1,942,800	485,750	2,428,550	2,505,000	149,500	2,654,500	1,609,722	(68,392)	1,541,330
Urban Renewal	1,835,169	31,975	1,867,144	410,000	-	410,000	1,235,000	(410,000)	825,000	1,010,169	441,975	1,452,144
General Government	500,021	12,627	512,648	300,500	-	300,500	240,000	-	240,000	560,521	12,627	573,148
Fire Impact Fees	9,259	(9,259)	-	300,500	-	300,500	300,000	-	300,000	9,759	(9,259)	500
Public Safety Plan	147,873	3,016,390	3,164,263	6,705,000	74,750	6,779,750	2,967,817	-	2,967,817	3,885,056	3,091,140	6,976,196
City Facilities (PW Shops)	4,249,144	751,718	5,000,862	3,450,000	1,150,000	4,600,000	7,662,408	(1,200,000)	6,462,408	36,736	3,101,718	3,138,454
Enterprise Funds:												
Water	6,170,864	270,343	6,441,207	6,722,000	-	6,722,000	8,555,244	221,000	8,776,244	4,337,620	49,343	4,386,963
Sewer	12,762,798	602,178	13,364,976	10,032,000	-	10,032,000	11,751,296	623,500	12,374,796	11,043,502	(21,322)	11,022,180
Golf	873,520	(331,281)	542,239	1,818,000	700,000	2,518,000	1,843,879	160,136	2,004,015	847,641	208,583	1,056,224
Surface Water	5,385,674	(502,438)	4,883,236	8,883,000	-	8,883,000	8,826,614	305,500	9,132,114	5,442,060	(807,938)	4,634,122
Internal Service Funds:												
Equipment Rental and Replacement	2,989,227	1,380,556	4,349,783	2,784,818	26,000	2,810,818	2,854,868	705,000	3,559,868	2,899,177	701,566	3,600,733
Employee Healthcare Plan	642,799	(555,257)	87,542	8,118,924	-	8,118,924	8,136,454	-	8,136,454	625,269	(555,257)	70,012
LEOFF 1 Retiree Healthcare Plan	243,203	93,392	336,595	316,000	-	316,000	486,920	-	486,920	72,283	93,392	165,675
Firemen's Pension	1,516,780	676	1,517,456	76,000	-	76,000	65,000	-	65,000	1,521,780	676	1,522,456
TOTAL	\$ 63,599,214	\$ 5,108,152	\$ 68,707,366	\$ 130,751,097	\$ 8,387,977	\$ 139,139,074	\$ 138,104,533	\$ 3,969,690	\$ 142,074,223	\$ 56,245,778	\$ 9,526,439	\$ 65,772,217

2022 Fund Fund Depts.	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget
General Fund Depts.												
Council					\$	15,295						
Mayor						458,851						
Administrative Services						1,039,981						
Finance						199,771						
Recreation & Parks					57,692	600,692						
Community Development					(45,000)	549,653						
Municipal Court					160,000	283,694						
Police					252,000	945,056						
Fire					100,000	1,169,907						
Public Works						644,590						
Transfers						1,706,350						
General Revenue						5,077,000						
Total General Fund	13,392,295		13,392,295	67,597,992	5,621,692	73,219,684	66,974,260	7,623,240	74,597,500	14,016,027	(2,001,548)	12,014,479
Special Revenue Funds:												
Lodging Tax	1,016,608		1,016,608	455,000		456,000	1,013,209	3,089	1,016,298	459,399	(3,089)	456,310
Drug Seizure	166,034		166,034	70,500		70,500	40,000		40,000	196,534		196,534
Contingency	6,468,169		6,468,169	20,000		20,000				6,488,169		6,488,169
Debt Service Funds:												
LTGO Debt Service Funds (2XX)	36,541		36,541	8,645,004		8,645,004	8,643,004		8,643,004	38,541		38,541
UTGO Debt Service Fund	11,984		11,984	4,375,000		4,375,000	4,374,975		4,374,975	12,009		12,009
LID/Guaranty	1,298,797		1,298,797	584,000		584,000	628,563		628,563	1,254,234		1,254,234
Capital Projects Funds:												
Residential Streets	724,912		724,912	3,456,000		3,856,000	3,610,000		4,010,000	570,912		570,912
Bridges and Arterial Streets	2,516,741		2,516,741	3,311,000		10,211,000	3,385,273		9,307,099	2,432,468	988,174	3,420,642
Land Acquisition, Rec. and Park Dev.	1,541,330		1,541,330	475,940		6,350	505,000		505,000	1,512,270	6,350	1,518,620
Urban Renewal	1,452,144		1,452,144	1,860,000		1,860,000	2,786,000		410,000	3,196,000	(410,000)	116,144
General Government	573,148		573,148	500		500	200,000		200,000	373,648		373,648
Fire Impact Fees	500		500	300,500		300,500	300,000		300,000	1,000		1,000
Public Safety Plan	6,976,196		6,976,196	6,100,000		6,100,000	2,390,467		2,390,467	10,685,729		10,685,729
City Facilities (PW Shops)	3,138,454		3,138,454						1,425,000	3,138,454	(1,425,000)	1,713,454
Enterprise Funds:												
Water	4,386,963		4,386,963	6,947,000		6,947,000	9,689,329		9,719,771	1,644,634	(30,442)	1,614,192
Sewer	11,022,180		11,022,180	10,285,000		10,285,000	11,801,825		11,832,949	9,505,355	(31,124)	9,474,231
Golf	1,056,224		1,056,224	1,850,000		1,850,000	1,844,993		1,890,579	1,061,231	(45,586)	1,015,645
Surface Water	4,634,122		4,634,122	10,509,000		10,509,000	11,789,938		11,842,851	3,353,184	(52,913)	3,300,271
Internal Service Funds:												
Equipment Rental and Replacement	3,600,733		3,600,733	2,365,831		2,365,831	2,252,165		2,269,409	3,714,399	(17,244)	3,697,155
Employee Healthcare Plan	70,012		70,012	8,725,122		8,725,122	8,710,402		8,710,402	84,732		84,732
LEOFF 1 Retiree Healthcare Plan	165,675		165,675	436,000		436,000	497,040		497,040	104,635		104,635
Firemen's Pension	1,522,456		1,522,456	70,000		70,000	65,000		65,000	1,527,456		1,527,456
TOTAL	\$ 65,772,217	\$ -	\$ 65,772,217	\$ 138,440,389	\$ 12,928,042	\$ 151,368,431	\$ 141,511,443	\$ 15,950,464	\$ 157,461,907	\$ 62,701,163	\$ (3,022,422)	\$ 59,676,741

Reconciliation of Budget Summary to Ordinance

REVENUES	2021 Beginning Fund Balance	2021 Revenues	2022 Revenues	Total Revenues	Mid-Biennial Amendment			Total Revenues
					Beg. Fund Balance Adj.	2021	2022	
000 General	\$ 11,631,350	\$ 62,749,717	\$ 67,597,992	\$ 141,979,059	\$ 1,050,153	\$ 3,436,192	\$ 5,621,692	\$ 152,087,096
105 Contingency	7,101,978	20,000	20,000	7,141,978	(653,809)	-	-	6,488,169
101 Lodging Tax	1,742,844	406,000	456,000	2,604,844	(30,455)	-	-	2,574,389
103 Residential Street	114,810	589,000	3,456,000	4,159,810	390,102	100,000	400,000	5,049,912
104 Arterial Street	1,327,257	6,481,000	3,311,000	11,119,257	91,933	(1,133,148)	6,900,000	16,978,042
109 Drug Seizure Fund	333,243	60,500	70,500	464,243	(1,709)	-	-	462,534
2XX LTGO Debt Service	381,630	4,382,338	8,645,004	13,408,972	39,465	3,548,433	-	16,996,870
213 UTGO Bonds	76,339	3,605,000	4,375,000	8,056,339	(66,380)	-	-	7,989,959
206 LID Guaranty	719,137	3,000	3,000	725,137	1,676	-	-	726,813
233 2013 LID	692,373	601,000	581,000	1,874,373	(69,801)	-	-	1,804,572
301 Land Acquisition, Recreation & Park Dev.	2,171,922	1,942,800	475,940	4,590,662	(404,642)	485,750	6,350	4,678,120
302 Urban Renewal	1,835,169	410,000	1,860,000	4,105,169	31,975	-	-	4,137,144
303 General Government Improvements	500,021	300,500	500	801,021	12,627	-	-	813,648
304 Fire Impact Fees	9,259	300,500	300,500	610,259	(9,259)	-	-	601,000
305 Public Safety Plan	147,873	6,705,000	6,100,000	12,952,873	3,016,390	74,750	-	16,044,013
306 City Facilities	4,249,144	3,450,000	-	7,699,144	751,718	1,150,000	-	9,600,862
401 Water	6,170,864	6,722,000	6,947,000	19,839,864	270,343	-	-	20,110,207
402 Sewer	12,762,798	10,032,000	10,285,000	33,079,798	602,178	-	-	33,681,976
411 Foster Golf Course	873,520	1,818,000	1,850,000	4,541,520	(331,281)	700,000	-	4,910,239
412 Surface Water	5,385,674	8,883,000	10,509,000	24,777,674	(502,438)	-	-	24,275,236
501 Equipment Rental	2,969,227	2,784,818	2,365,831	8,119,876	1,380,556	26,000	-	9,526,432
502 Insurance Fund	642,799	8,118,924	8,725,122	17,486,845	(555,257)	-	-	16,931,588
503 Insurance - LEOFF 1 Fund	243,203	316,000	436,000	995,203	93,392	-	-	1,088,595
611 Firemen's Pension	1,516,780	70,000	70,000	1,656,780	676	-	-	1,657,456
Total	\$ 63,599,214	\$ 130,751,097	\$ 138,440,389	\$ 332,790,700	\$ 5,108,152	\$ 8,387,977	\$ 12,928,042	\$ 359,214,871

206 LID Guaranty

EXPENDITURES	2021 Expenditures	2022 Expenditures	2022 Ending Fund Balance	Total Expenditures	Mid-Biennial Amendment			Total Expenditures
					2021	2022	Mid-Biennial Net Effect on 2022 Ending Fund Balance	
000 General	\$ 63,146,050	\$ 66,974,260	\$ 11,858,749	\$ 141,979,059	\$ 2,329,067	\$ 7,623,240	\$ 155,730	\$ 152,087,096
105 Contingency	-	-	7,141,978	7,141,978	-	-	(653,809)	6,488,169
101 Lodging Tax	1,101,781	1,013,209	489,854	2,604,844	-	3,089	(33,544)	2,574,389
103 Residential Street	369,000	3,610,000	180,810	4,159,810	100,000	400,000	390,102	5,049,912
104 Arterial Street	6,865,301	3,395,273	858,683	11,119,257	(2,615,000)	5,911,826	2,561,959	16,978,042
109 Drug Seizure Fund	200,000	40,000	224,243	464,243	26,000	-	(27,709)	462,534
2XX LTGO Debt Service	4,740,338	8,643,004	25,630	13,408,972	3,574,987	-	12,911	16,996,870
213 UTGO Bonds	3,602,975	4,374,975	78,389	8,056,339	-	-	(66,380)	7,989,959
206 LID Guaranty	-	-	725,137	725,137	-	-	1,676	726,813
233 2013 LID	648,588	628,563	597,222	1,874,373	-	-	(69,801)	1,804,572
301 Land Acquisition, Recreation & Park Dev.	2,505,000	505,000	1,580,662	4,590,662	149,500	-	(62,042)	4,678,120
302 Urban Renewal	1,235,000	2,786,000	84,169	4,105,169	(410,000)	410,000	31,975	4,137,144
303 General Government Improvements	240,000	200,000	361,021	801,021	-	-	12,627	813,648
304 Fire Improvements	300,000	300,000	10,259	610,259	-	-	(9,259)	601,000
305 Public Safety Plan	2,967,817	2,390,467	7,594,589	12,952,873	-	-	3,091,140	16,044,013
306 City Facilities	7,662,408	-	36,736	7,699,144	(1,200,000)	1,425,000	1,676,718	9,600,862
401 Water	8,555,244	9,689,329	1,595,291	19,839,864	221,000	30,442	18,901	20,110,207
402 Sewer	11,751,296	11,801,825	9,526,677	33,079,798	623,500	31,124	(52,446)	33,681,976
411 Foster Golf Course	1,843,879	1,844,993	852,648	4,541,520	160,136	45,586	162,997	4,910,239
412 Surface Water	8,826,614	11,789,938	4,161,122	24,777,674	305,500	52,913	(860,851)	24,275,236
501 Equipment Rental	2,854,868	2,252,165	3,012,843	8,119,876	705,000	17,244	684,312	9,526,432
502 Insurance Fund	8,136,454	8,710,402	639,989	17,486,845	-	-	(555,257)	16,931,588
503 Insurance - LEOFF 1 Fund	486,920	497,040	11,243	995,203	-	-	93,392	1,088,595
611 Firemen's Pension	65,000	65,000	1,526,780	1,656,780	-	-	676	1,657,456
Total	\$ 138,104,533	\$ 141,511,443	\$ 53,174,724	\$ 332,790,700	\$ 3,969,690	\$ 15,950,464	\$ 6,504,017	\$ 359,214,871

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 2641, WHICH ADOPTED THE CITY OF TUKWILA'S BIENNIAL BUDGET FOR THE 2021-2022 BIENNIUM; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on December 7, 2020, the City Council of the City of Tukwila adopted Ordinance No. 2641, which adopted the 2021 - 2022 biennial budget of the City of Tukwila; and

WHEREAS, a mid-biennium budget amendment was presented to the City Council in a timely manner for their review, in accordance with RCW 35A.34.130; and

WHEREAS, on November 8, 2021, following required public notification, the City Council conducted a public hearing on the proposed mid-biennium budget amendment;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 1. Ordinance Amended. Tukwila Ordinance No. 2641 is hereby amended with the City Council's adoption of the document entitled "City of Tukwila Year-End Budget Amendment [2021-2022 Biennium] (Reconciliation of Budget Summary to Ordinance)," attached hereto and incorporated by this reference as if fully set forth herein, in accordance with RCW 35A.33.075.

Section 2. Cost of living adjustments (COLAs) for non-represented employees shall be implemented per the City Council's Compensation Policy.

Section 3. Estimated Revenues and Appropriations. The totals of the estimated revenues and appropriations for each separate fund and the aggregate totals are as follows:

FUND	EXPENDITURES	REVENUES
000 General	\$152,087,096	\$152,087,096
105 Contingency	\$6,488,169	\$6,488,169
101 Lodging Tax	\$2,574,389	\$2,574,389
103 Residential Streets	\$5,049,912	\$5,049,912
104 Bridges and Arterial Streets	\$16,978,042	\$16,978,042
109 Drug Seizure	\$462,534	\$462,534
2XX LTGO Debt Service	\$16,996,870	\$16,996,870
206 LID Guaranty	\$7,989,959	\$7,989,959
213 UTGO Bonds	\$726,813	\$726,813
233 2013 LID	\$1,804,572	\$1,804,572
301 Land Acquisition, Recreation & Park Dev.	\$4,678,120	\$4,678,120
302 Urban Renewal	\$4,137,144	\$4,137,144
303 General Government Improvements	\$813,648	\$813,648
304 Fire Impact Fees	\$601,000	\$601,000
305 Public Safety Plan	\$16,044,013	\$16,044,013
306 City Facilities	\$9,600,862	\$9,600,862
401 Water	\$20,110,207	\$20,110,207
402 Sewer	\$33,681,976	\$33,681,976
411 Foster Golf Course	\$4,910,239	\$4,910,239
412 Surface Water	\$24,275,236	\$24,275,236
501 Equipment Rental and Replacement	\$9,526,432	\$9,526,432
502 Employee Healthcare Plan	\$16,931,588	\$16,931,588
503 LEOFF 1 Retiree Healthcare Plan	\$1,088,595	\$1,088,595
611 Firemen's Pension	\$1,657,456	\$1,657,456
Total	\$359,214,871	\$359,214,871

Section 4. Copies on File. The City of Tukwila's Biennial Budget for the 2021-2022 biennium shall be updated to reflect changes approved by the City Council. A copy of this amending ordinance shall be kept on file in the City Clerk's Office, and a copy shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

Section 5. Corrections by City Clerk or Code Reviser Authorized. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

Section 6. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

Section 7. Effective Date. This ordinance or a summary thereof shall be published in the official newspaper of the City and shall take effect and be in full force and effect five days after passage and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2021.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____
Passed by the City Council: _____
Published: _____
Effective Date: _____
Ordinance Number: _____

Office of the City Attorney

Attachment: City of Tukwila Year-End Budget Amendment [2021-2022 Biennium]
(Reconciliation of Budget Summary to Ordinance)

City of Tukwila Year-End Budget Amendment
Reconciliation of Budget Summary to Ordinance

REVENUES	2021 Beginning Fund Balance	2021 Revenues	2022 Revenues	Total Revenues	Mid-Biennial Amendment			Total Revenues
					Beg. Fund Balance Adj.	2021	2022	
000 General	\$ 11,631,350	\$ 62,749,717	\$ 67,597,992	\$ 141,979,059	\$ 1,050,153	\$ 3,436,192	\$ 5,621,692	\$ 152,087,096
105 Contingency	7,101,978	20,000	20,000	7,141,978	(653,809)	-	-	6,488,169
101 Lodging Tax	1,742,844	406,000	456,000	2,604,844	(30,455)	-	-	2,574,389
103 Residential Street	114,810	589,000	3,456,000	4,159,810	390,102	100,000	400,000	5,049,912
104 Arterial Street	1,327,257	6,481,000	3,311,000	11,119,257	91,933	(1,133,148)	6,900,000	16,978,042
109 Drug Seizure Fund	333,243	60,500	70,500	464,243	(1,709)	-	-	462,534
2XX LTGO Debt Service	381,630	4,382,338	8,645,004	13,408,972	39,465	3,548,433	-	16,996,870
213 UTGO Bonds	76,339	3,605,000	4,375,000	8,056,339	(66,380)	-	-	7,989,959
206 LID Guaranty	719,137	3,000	3,000	725,137	1,676	-	-	726,813
233 2013 LID	692,373	601,000	581,000	1,874,373	(69,801)	-	-	1,804,572
301 Land Acquisition, Recreation & Park Dev.	2,171,922	1,942,800	475,940	4,590,662	(404,642)	485,750	6,350	4,678,120
302 Urban Renewal	1,835,169	410,000	1,860,000	4,105,169	31,975	-	-	4,137,144
303 General Government Improvements	500,021	300,500	500	801,021	12,627	-	-	813,648
304 Fire Impact Fees	9,259	300,500	300,500	610,259	(9,259)	-	-	601,000
305 Public Safety Plan	147,873	6,705,000	6,100,000	12,952,873	3,016,390	74,750	-	16,044,013
306 City Facilities	4,249,144	3,450,000	-	7,699,144	751,718	1,150,000	-	9,600,862
401 Water	6,170,864	6,722,000	6,947,000	19,839,864	270,343	-	-	20,110,207
402 Sewer	12,762,798	10,032,000	10,285,000	33,079,798	602,178	-	-	33,681,976
411 Foster Golf Course	873,520	1,818,000	1,850,000	4,541,520	(331,281)	700,000	-	4,910,239
412 Surface Water	5,385,674	8,883,000	10,509,000	24,777,674	(502,438)	-	-	24,275,236
501 Equipment Rental	2,969,227	2,784,818	2,365,831	8,119,876	1,380,556	26,000	-	9,526,432
502 Insurance Fund	642,799	8,118,924	8,725,122	17,486,845	(555,257)	-	-	16,931,588
503 Insurance - LEOFF 1 Fund	243,203	316,000	436,000	995,203	93,392	-	-	1,088,595
611 Firemen's Pension	1,516,780	70,000	70,000	1,656,780	676	-	-	1,657,456
Total	\$ 63,599,214	\$ 130,751,097	\$ 138,440,389	\$ 332,790,700	\$ 5,108,152	\$ 8,387,977	\$ 12,928,042	\$ 359,214,871

EXPENDITURES	2021 Expenditures	2022 Expenditures	2022 Ending Fund Balance	Total Expenditures	Mid-Biennial Amendment			Total Expenditures
					2021	2022	Mid-Biennial Net Effect on 2022 Ending Fund Balance	
000 General	\$ 63,146,050	\$ 66,974,260	\$ 11,858,749	\$ 141,979,059	\$ 2,329,067	\$ 7,623,240	\$ 155,730	\$ 152,087,096
105 Contingency	-	-	7,141,978	7,141,978	-	-	(653,809)	6,488,169
101 Lodging Tax	1,101,781	1,013,209	489,854	2,604,844	-	3,089	(33,544)	2,574,389
103 Residential Street	369,000	3,610,000	180,810	4,159,810	100,000	400,000	390,102	5,049,912
104 Arterial Street	6,865,301	3,395,273	858,683	11,119,257	(2,615,000)	5,911,826	2,561,959	16,978,042
109 Drug Seizure Fund	200,000	40,000	224,243	464,243	26,000	-	(27,709)	462,534
2XX LTGO Debt Service	4,740,338	8,643,004	25,630	13,408,972	3,574,987	-	12,911	16,996,870
213 UTGO Bonds	3,602,975	4,374,975	78,389	8,056,339	-	-	(66,380)	7,989,959
206 LID Guaranty	-	-	725,137	725,137	-	-	1,676	726,813
233 2013 LID	648,588	628,563	597,222	1,874,373	-	-	(69,801)	1,804,572
301 Land Acquisition, Recreation & Park Dev.	2,505,000	505,000	1,580,662	4,590,662	149,500	-	(62,042)	4,678,120
302 Urban Renewal	1,235,000	2,786,000	84,169	4,105,169	(410,000)	410,000	31,975	4,137,144
303 General Government Improvements	240,000	200,000	361,021	801,021	-	-	12,627	813,648
304 Fire Improvements	300,000	300,000	10,259	610,259	-	-	(9,259)	601,000
305 Public Safety Plan	2,967,817	2,390,467	7,594,589	12,952,873	-	-	3,091,140	16,044,013
306 City Facilities	7,662,408	-	36,736	7,699,144	(1,200,000)	1,425,000	1,676,718	9,600,862
401 Water	8,555,244	9,689,329	1,595,291	19,839,864	221,000	30,442	18,901	20,110,207
402 Sewer	11,751,296	11,801,825	9,526,677	33,079,798	623,500	31,124	(52,446)	33,681,976
411 Foster Golf Course	1,843,879	1,844,993	852,648	4,541,520	160,136	45,586	162,997	4,910,239
412 Surface Water	8,826,614	11,789,938	4,161,122	24,777,674	305,500	52,913	(860,851)	24,275,236
501 Equipment Rental	2,854,868	2,252,165	3,012,843	8,119,876	705,000	17,244	684,312	9,526,432
502 Insurance Fund	8,136,454	8,710,402	639,989	17,486,845	-	-	(555,257)	16,931,588
503 Insurance - LEOFF 1 Fund	486,920	497,040	11,243	995,203	-	-	93,392	1,088,595
611 Firemen's Pension	65,000	65,000	1,526,780	1,656,780	-	-	676	1,657,456
Total	\$ 138,104,533	\$ 141,511,443	\$ 53,174,724	\$ 332,790,700	\$ 3,969,690	\$ 15,950,464	\$ 6,504,017	\$ 359,214,871

2021 Fund	Beginning Fund Balance				Revenue				Expenditure				Ending Fund Balance			
	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	
General Fund Depts.																
Council																
Mayor																
Administrative Services																
Finance																
Recreation & Parks																
Community Development																
Municipal Court																
Police																
Fire																
Public Works																
Transfers																
General Revenue																
Total General Fund	11,631,350	1,050,153	12,681,503	62,749,717	3,436,192	66,185,909	63,146,050	2,389,067	65,515,117	11,235,017	2,117,278	13,352,295				
Special Revenue Funds:																
Lodging Tax	1,742,844	(30,455)	1,712,389	406,000	-	406,000	1,101,781	-	1,101,781	1,047,063	(30,455)	1,016,608				
Drug Seizure	333,243	(1,709)	331,534	60,500	-	60,500	200,000	26,000	226,000	193,743	(27,709)	166,034				
Contingency	7,101,978	(653,809)	6,448,169	20,000	-	20,000	-	-	-	7,121,978	(653,809)	6,468,169				
Debt Service Funds:																
LITGO Debt Service Funds (2XX)	381,630	39,465	421,095	4,382,338	3,548,433	7,930,771	4,740,338	3,574,987	8,315,325	23,630	12,911	36,541				
UTGO Debt Service Fund	76,339	(66,380)	9,959	3,602,975	-	3,602,975	3,602,975	-	3,602,975	78,364	(66,380)	11,984				
LID/Guaranty	1,411,510	(68,125)	1,343,385	604,000	-	604,000	648,588	-	648,588	1,366,922	(68,125)	1,298,797				
Capital Projects Funds:																
Residential Streets	114,810	390,102	504,912	589,000	100,000	689,000	369,000	100,000	469,000	334,810	390,102	724,912				
Bridges and Arterial Streets	1,327,257	91,933	1,419,190	6,481,000	(1,133,148)	5,347,862	6,865,301	(2,615,000)	4,250,301	942,956	1,573,785	2,516,741				
Land Acquisition, Rec. and Park Dev.	2,171,922	(404,642)	1,767,280	1,942,800	485,750	2,428,550	2,505,000	149,500	2,654,500	1,609,722	(88,392)	1,541,330				
Urban Renewal	1,835,169	31,975	1,867,144	410,000	-	410,000	1,235,000	(410,000)	825,000	1,010,169	441,975	1,452,144				
General Government	500,021	12,627	512,648	300,500	-	300,500	240,000	-	240,000	560,521	12,627	573,148				
Fire Impact Fees	9,259	(9,259)	-	300,500	-	300,500	300,000	-	300,000	9,759	(9,259)	500				
Public Safety Plan	147,873	3,016,390	3,164,263	6,705,000	74,750	6,779,750	2,967,817	-	2,967,817	3,885,056	3,091,140	6,976,196				
City Facilities (PW Shops)	4,249,144	751,718	5,000,862	3,450,000	1,150,000	4,600,000	7,862,408	(1,200,000)	6,462,408	36,736	3,101,718	3,138,454				
Enterprise Funds:																
Water	6,170,864	270,343	6,441,207	6,722,000	-	6,722,000	8,555,244	221,000	8,776,244	4,337,620	49,343	4,386,963				
Sewer	12,762,798	602,178	13,364,976	10,032,000	-	10,032,000	11,751,296	623,500	12,374,796	11,043,502	(21,322)	11,022,180				
Golf	873,520	(331,281)	542,239	1,818,000	700,000	2,518,000	1,843,879	160,136	2,004,015	847,641	208,583	1,056,224				
Surface Water	5,385,674	(502,438)	4,883,236	8,883,000	-	8,883,000	8,826,614	305,500	9,132,114	5,442,060	(807,938)	4,634,122				
Internal Service Funds:																
Equipment Rental and Replacement	2,969,227	1,380,556	4,349,783	2,784,818	26,000	2,810,818	2,854,868	705,000	3,559,868	2,899,177	701,556	3,600,733				
Employee Healthcare Plan	642,799	(555,257)	87,542	8,118,924	-	8,118,924	8,136,454	-	8,136,454	625,269	(555,257)	70,012				
LEOFF 1 Retiree Healthcare Plan	243,203	93,392	336,595	316,000	-	316,000	486,920	-	486,920	72,283	93,392	165,675				
Fremen's Pension	1,516,780	676	1,517,456	70,000	-	70,000	65,000	-	65,000	1,521,780	676	1,522,456				
TOTAL	\$ 63,995,214	\$ 5,108,152	\$ 68,707,366	\$ 130,751,097	\$ 8,387,977	\$ 139,139,074	\$ 138,104,533	\$ 4,009,690	\$ 142,114,223	\$ 56,245,778	\$ 9,486,439	\$ 66,732,217				

2022 Fund Fund Depts.	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget
General Fund Depts.												
Council												
Mayor												
Administrative Services												
Finance												
Recreation & Parks												
Community Development												
Municipal Court												
Police												
Fire												
Public Works												
Transfers												
General Revenue												
Total General Fund	13,352,295		13,352,295	67,597,992	5,621,692	73,219,684	66,974,260	7,623,240	74,597,500	13,976,027	(2,001,548)	11,974,479
Special Revenue Funds:												
Lodging Tax	1,016,608		1,016,608	456,000	-	456,000	1,013,209	3,089	1,016,298	459,399	(3,089)	456,310
Drug Seizure	166,034		166,034	70,500	-	70,500	40,000	-	40,000	196,534	-	196,534
Contingency	6,468,169		6,468,169	20,000	-	20,000	-	-	-	6,488,169	-	6,488,169
Debt Service Funds:												
LTGO Debt Service Funds (2XX)	36,541		36,541	8,645,004	-	8,645,004	8,643,004	-	8,643,004	38,541	-	38,541
UTGO Debt Service Fund	11,984		11,984	4,375,000	-	4,375,000	4,374,975	-	4,374,975	12,009	-	12,009
LID/Guaranty	1,298,797		1,298,797	584,000	-	584,000	628,563	-	628,563	1,254,234	-	1,254,234
Capital Projects Funds:												
Residential Streets	724,912		724,912	3,456,000	400,000	3,856,000	3,610,000	400,000	4,010,000	570,912	-	570,912
Bridges and Arterial Streets	2,516,741		2,516,741	3,311,000	6,900,000	10,211,000	3,395,273	5,911,926	9,307,099	2,432,468	988,174	3,420,642
Land Acquisition, Rec. and Park Dev.	1,541,330		1,541,330	475,940	6,350	482,290	505,000	-	505,000	1,512,270	6,350	1,518,620
Urban Renewal	1,452,144		1,452,144	1,860,000	-	1,860,000	2,786,000	410,000	3,196,000	526,144	(410,000)	116,144
General Government	573,148		573,148	500	-	500	200,000	-	200,000	373,648	-	373,648
Fire Impact Fees	500		500	300,500	-	300,500	300,000	-	300,000	1,000	-	1,000
Public Safety Plan	6,976,196		6,976,196	6,100,000	-	6,100,000	2,390,467	-	2,390,467	10,685,729	-	10,685,729
City Facilities (PW Shops)	3,138,454		3,138,454	-	-	-	-	1,425,000	1,425,000	3,138,454	(1,425,000)	1,713,454
Enterprise Funds:												
Water	4,386,963		4,386,963	6,947,000	-	6,947,000	9,689,329	30,442	9,719,771	1,644,634	(30,442)	1,614,192
Sewer	11,022,180		11,022,180	10,285,000	-	10,285,000	11,801,825	31,124	11,832,949	9,505,355	(31,124)	9,474,231
Golf	1,056,224		1,056,224	1,850,000	-	1,850,000	1,844,993	45,586	1,890,579	1,061,231	(45,586)	1,015,645
Surface Water	4,634,122		4,634,122	10,509,000	-	10,509,000	11,789,938	52,913	11,842,851	3,353,184	(52,913)	3,300,271
Internal Service Funds:												
Equipment Rental and Replacement	3,600,733		3,600,733	2,365,631	-	2,365,631	2,252,165	17,244	2,269,409	3,714,399	(17,244)	3,697,155
Employee Healthcare Plan	70,012		70,012	8,725,122	-	8,725,122	8,710,402	-	8,710,402	84,732	-	84,732
LEOFF 1 Retiree Healthcare Plan	165,675		165,675	436,000	-	436,000	497,040	-	497,040	104,635	-	104,635
Firemen's Pension	1,522,456		1,522,456	70,000	-	70,000	65,000	-	65,000	1,527,456	-	1,527,456
TOTAL	\$ 65,732,217	\$ -	\$ 65,732,217	\$ 138,440,389	\$ 12,928,042	\$ 151,368,431	\$ 141,511,443	\$ 15,950,464	\$ 157,461,907	\$ 62,661,163	\$ (3,022,422)	\$ 59,638,741