



Allan Ekberg, Mayor

## 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.

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.	Footno 🔻	Description of Proposed Amendment	2021	~	2022	×
			Revenue	Expenditure	Revenue	Expenditure
Council	1	Personnel contract obligations				6,795
Council	2	Trainings, Registrations & Meetings				8,500
Meyer	1	Council Total	\$ -	\$ -	\$ -	\$ 15,295
Mayor Mayor	2	Personnel contract obligations Conflict Public Defense		20,000		31,851 20,000
Mayor	2	Trainings, Dues & Registrations		2,000		30,000
		Reinstatement of See, Click, Fix (Tukwila Works)		2,000		
Mayor	3	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 Reclassify portion of ERP budget from Finance to Human Resources for		29,175		166,981
Administrative Services (Human Resources)	5	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
·		Add back service previously cut due to pandemic-		05.000		·
Administrative Services (TIS)	3	Dark Trace Cyber Security (ARPA)		25,000		25,000
Administrative Services (TIS)	3	Buildout of Council Chambers and conference rooms for hybrid		18,000		200,000
		Virtual & in person meeting technology setup (ARPA)		· ·		200,000
Administrative Services (TIS)	2	Dell lease requirements		25,000		
Administrative Services	3	Community Connectors Program (ARPA)			_	25,000
Fire		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		(77.000)		(02.000)
Finance Finance	2	to Human Resources for NeoGov setup  Additional budget for Trainings, Dues and Registrations for 2022		(77,000)		(83,000) 10,000
Finance	3	ARPA Financial Analyst staff position (ARPA)				160,000
i manos	Ů	Finance Total	s -	\$ (58,243)	s -	\$ 199,771
Recreation	1	Personnel contract obligations		15,168		83,723
		Add back previously frozen position-				
Recreation	3	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		84,000		170,000
		program cuts due to pandemic (ARPA)				
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
Teoreatori and	<u> </u>	Recreation Total	\$ 83,692	\$ 312,860	\$ 57,692	
Community Development	1	Personnel contract obligations	¥ 00,002	54,944	V 0.,002	294,053
	_	Add back previously frozen positions-				·
Community Development	3	Permit Processing (ARPA)		125,000		300,000
Community Development	8	Adjust budgets for credit card revenue and fees	(44,000)	(44,000)	(45,000)	(45,000)
		to reflect new processor fee structure			(43,000)	(43,000)
Community Development	9	Structural Review Contracts	150,000	150,000		
Community Development	7	Housing grant	20,000	20,000		
Count	1	Community Development Total	\$ 126,000	\$ 305,944	\$ (45,000)	
Court Court	1 10	Personnel contract obligations School speed zone camera program costs/revenues	45,000	5,568 45,000	180,000	42,694 180,000
Court	11	Increase an FTE from 0.75 to 1.0 w/reclassification	45,000	25,000	100,000	71,000
		Court Total	\$ 45,000		\$ 180,000	
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		440.000		344,907
Fire	13	Contracts - Fire Exploratory Committee, CPSM Fire Total	\$ 310.000	110,000 <b>\$ 1,030,000</b>	\$ 100,000	40,000 <b>\$ 1,169,907</b>
Public Works	1	Personnel contract obligations	\$ 310,000	9,552	\$ 100,000	89,805
Public Works-Facilities	2	Property insurance premiums for new Justice Center and Fire Stations		3,332	<del>                                     </del>	100,000
		Add back previously frozen positions-			<b> </b>	
Public Works-Street Maintenance	3	Street maintenance staff (ARPA)		167,500		335,000
Public Works-Street Maintenance	1	Personnel contract obligations			<b> </b>	29,785
	2	Provide budget for Feb 2021 snow/ice event costs (2/12-2/14)		E6 000	i	
Public Works-Street Maintenance		and 2022 budget for snow/ice costs		56,000	l	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

			20	21	20	22
Dept.	Footnote	Description of Proposed Amendment	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
			20	21	20	22
Dept.	Footnote	Description of Proposed Amendment	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.
- 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.

- 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 F	Parks Staff	80,000	160,000	240,000	Revenue Loss, Government Services
* 2 S	Street Staff	167,500	335,000	502,500	Revenue Loss, Government Services
* 3 🗅	OCD Staff	125,000	300,000	425,000	Revenue Loss, Government Services
* 4 F	Rec Program (Summer Camp)	50,000	100,000	150,000	Revenue Loss, Government Services
* 5 D	DarkTrace - Cyber Security	25,000	25,000	50,000	Revenue Loss, Government Services
6 A	After School Program	84,000	170,000	254,000	Revenue Loss, Government Services
7 B	Business Assistance	15,000	185,000	200,000	Public Health and Negative Economic Impacts
8 L	Jtility/Rental Assistance	_	500,000	500,000	Assistance to businesses, households
9 T	raffic Calming	100,000	400,000	500,000	Revenue Loss, Government Services
10 L	Jpgrade Council Chambers	18,000	200,000	218,000	Public Health and negative Economic Impacts
11 S	SCORE	-	-	-	Revenue Loss, Government Services
12 F	Fire Minimum Staffing	225,000	300,000	525,000	Revenue Loss, Government Services
13 C	Community Connectors	-	25,000	25,000	Revenue Loss, Government Services
14 A	ARPA Financial Analyst		160,000	160,000	Public Health and Negative Economic Impacts
15 S	SeeClickFix	-	15,000	15,000	Revenue Loss, Government Services
Т	- otal	889,500	2,875,000	3,764,500	
* S	See SST Memo dated March 16, 2021				

# Other Funds

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

				104		
Fund	Footnote	Description of Proposed Amendment	Revenue 20	Expenditure	Revenue 20	22 Expenditure
Lodging tax - Fund 101	1	Personnel contract obligations	revenue	Experientare	Revenue	3,089
		Total Lodging Tax Amendments	\$ -	\$ -	\$ -	\$ 3,089
			20			22
Fund	Footnote 2	Description of Proposed Amendment Transfer of Drug Seizure funds to fleet for 2020 UTV purchase	Revenue	Expenditure	Revenue	Expenditure
Drug Seizure - Fund 109		Total Drug Seizure lunus to lieet for 2020 01V putchase  Total Drug Seizure Fund Amendments	\$ -	26,000 \$ 26,000	s -	\$ -
	+	Total Ding Seizure i und Amendments	20			122
Fund	Footnote	Description of Proposed Amendment	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		\$ 400,000	
Fund	Footnote	Description of Proposed Amendment	Revenue	21 Expenditure	Revenue 20	22 Expenditure
Bridges & Arterial Street - Fund 104	1	Personnel contract obligations	revenue	Experientare	Revenue	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) 021		\$ 5,911,826 122
Fund	Footnote	Description of Proposed Amendment	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				
Fund	Footnote	Description of Proposed Amendment	Revenue	Expenditure		22 Expenditure
		Adjust Software ERP Project transfers-in to reflect amount needed for 2021,	Revenue	-	Revenue	
Urban Renewal - Fund 302	12	carryforward balance to 2022		(410,000)		410,000
		Total Urban Renewal Amendments		\$ (410,000)		\$ 410,000
						122
F	F 4 4-	December of December of Assessment	20			Francis and Marine
Fund	Footnote	Description of Proposed Amendment  Transfer of amounts related to 2020 REET receipts that were coded to find	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				Expenditure
		Transfer of amounts related to 2020 REET receipts that were coded to fund	Revenue			Expenditure
Public Safety Plan - Fund 305	6	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks lewy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency;	74,750 - \$ 74,750	Expenditure \$ -	Revenue	\$ -
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305	6 13	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments	74,750 - \$ 74,750 20	\$ -	Revenue	\$ - 22
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund	6 13 Footnote	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment	74,750 - \$ 74,750 20 Revenue	Expenditure \$ -	Revenue	\$ -
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305	6 13	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments	74,750 - \$ 74,750 20	\$ -	Revenue	\$ - 22
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306	6 13 Footnote 14	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements	Revenue   74,750	\$ -	Revenue	\$ - 22
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  City Facilities (PW Shops) - Fund 306	6 13 Footnote 14 14	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount) Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)	74,750 - \$ 74,750 20 Revenue	\$ - 121 Expenditure	Revenue	\$ - 22 Expenditure
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Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  City Facilities (PW Shops) - Fund 306  City Facilities (PW Shops) - Fund 306	6 13 Footnote 14 14 8	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds of 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  PW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget	Revenue 74,750 - \$ 74,750 20 Revenue 650,000 500,000	\$ - 121 Expenditure  \$ (1,200,000)  \$ (1,200,000)	Revenue  \$ - 20 Revenue	\$ - 22 Expenditure 1,200,000 225,000 \$ 1,425,000
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Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Tund  LTGO Debt Service - Fund 2XX	6 13 Footnote 14 8 8 Footnote 15	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  PW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)	\$ 74,750  \$ 74,750  20  Revenue  650,000  \$ 1,150,000  20  Revenue  3,870,500  (322,067) \$ 3,548,433	\$ 21 Expenditure  (1,200,000) \$ (1,200,000) 21 Expenditure 3,574,987 \$ 3,574,987	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ -
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX	Footnote  14  14  8  8  Footnote  15  15	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  PW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refunding's/debt issuance  Total LTGO Debt Service Amendments	Revenue 74,750  - \$ 74,750 20 Revenue 650,000 500,000  \$ 1,150,000 20 Revenue 3,870,500 (322,067) \$ 3,548,433	\$ 121 Expenditure  (1,200,000)  \$ (1,200,000)  21 Expenditure 3,574,987  \$ 3,574,987	Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ -
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Tund  LTGO Debt Service - Fund 2XX	6 13 Footnote 14 8 8 Footnote 15	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  FW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refundings/debt issuance	\$ 74,750  \$ 74,750  20  Revenue  650,000  \$ 1,150,000  20  Revenue  3,870,500  (322,067) \$ 3,548,433	\$ - 21 Expenditure  (1,200,000)  \$ (1,200,000) 21 Expenditure	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Fund	Footnote  14  14  8  8  Footnote  15  15	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Parks levy in error, transferring to funds 104 and 305 Punds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  FW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refunding's/debt issuance  Total LTGO Debt Service Amendments	Revenue 74,750  - \$ 74,750 20 Revenue 650,000 500,000  \$ 1,150,000 20 Revenue 3,870,500 (322,067) \$ 3,548,433	\$ 121 Expenditure  (1,200,000)  \$ (1,200,000)  21 Expenditure 3,574,987  \$ 3,574,987	Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ -
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Tund  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Golf Course - Fund 411  Golf Course - Fund 411	Footnote  14  14  8  8  Footnote  15  15  Footnote  1  16	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Parks levy in error, transferring to funds 104 and 305 Punds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  FW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refunding's/debt issuance  Total LTGO Debt Service Amendments  Description of Proposed Amendment  Personnel contract obligations  Operational adjustments due to better than projected market conditions increase a 0.75 FTE to 1.0 FTE, revenue neutral due to reductions to other	\$ 74,750  \$ 74,750  Revenue  650,000  \$ 1,150,000  20  Revenue  3,870,500  (322,067) \$ 3,548,433  20  Revenue	\$ 21 Expenditure  (1,200,000)  \$ (1,200,000) 21 Expenditure	Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Tund  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Golf Course - Fund 411	6 13 Footnote 14 8 8 Footnote 15 15 Footnote 1	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 304 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  PW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refundings/debt issuance  Total LTGO Debt Service Amendments  Description of Proposed Amendment  Personnel contract obligations  Operational adjustments due to better than projected market conditions  Increase a 0,75 FTE to 1.0 FTE, revenue neutral due to reductions to other personnel costs.	\$ 74,750  \$ 74,750  Revenue  650,000  \$ 1,150,000  20  Revenue  3,548,433  20  Revenue  700,000	\$ - 21 Expenditure  \$ (1,200,000)  \$ (1,200,000)  21 Expenditure	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ - 22 Expenditure 45,586
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Tund  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Golf Course - Fund 411  Golf Course - Fund 411	Footnote  14  14  8  8  Footnote  15  15  Footnote  1  16	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Parks levy in error, transferring to funds 104 and 305 Punds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  FW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refunding's/debt issuance  Total LTGO Debt Service Amendments  Description of Proposed Amendment  Personnel contract obligations  Operational adjustments due to better than projected market conditions increase a 0.75 FTE to 1.0 FTE, revenue neutral due to reductions to other	\$ 74,750  \$ 74,750  20  Revenue  650,000  500,000  \$ 1,150,000  20  Revenue  3,870,500 (322,067) \$ 3,548,433 20  Revenue  700,000	\$ 21 Expenditure  (1,200,000)  \$ (1,200,000)  21 Expenditure  3,574,987  21 Expenditure  45,136  115,000  - \$ 160,136	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 1,200,000 1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ - 1,22 Expenditure  \$ 45,586
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Tund  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Golf Course - Fund 411  Golf Course - Fund 411	Footnote  14  14  8  8  Footnote  15  15  Footnote  1  16	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 304 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  PW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refundings/debt issuance  Total LTGO Debt Service Amendments  Description of Proposed Amendment  Personnel contract obligations  Operational adjustments due to better than projected market conditions  Increase a 0,75 FTE to 1.0 FTE, revenue neutral due to reductions to other personnel costs.	\$ 74,750  \$ 74,750  20  Revenue  650,000  \$ 1,150,000  20  Revenue  3,870,500  (322,067) \$ 3,548,433  20  Revenue  700,000  \$ 700,000	\$ 21 Expenditure  (1,200,000)  \$ (1,200,000)  21 Expenditure  3,574,987  21 Expenditure  45,136  115,000  - \$ 160,136	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ - 22 Expenditure 45,586
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Fund  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Golf Course - Fund 411  Golf Course - Fund 411  Golf Course - Fund 411	Footnote  14  8  8  Footnote  15  15  Footnote  1  16  13	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  PW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refunding's/debt issuance  Total LTGO Debt Service Amendments  Description of Proposed Amendment  Personnel contract obligations  Operational adjustments due to better than projected market conditions increase a 0.75 FTE to 1.0 FTE, revenue neutral due to reductions to other personnel costs.  Total Golf Course Amendments  Description of Proposed Amendment	Revenue 74,750 - \$ 74,750 Revenue 650,000 500,000 \$ 1,150,000 20 Revenue 3,870,500 (322,067) \$ 3,548,433 20 Revenue 700,000 \$ 700,000	\$	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ - 22 Expenditure 45,586 - \$ 45,586
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Fund  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Golf Course - Fund 411  Golf Course - Fund 411  Golf Course - Fund 411	Footnote  14  8  8  Footnote  15  15  Footnote  1  16  13	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Parks levy in error, transferring to funds 104 and 305 Punds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  FW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refunding's/debt issuance  Total LTGO Debt Service Amendments  Description of Proposed Amendment  Personnel contract obligations  Operational adjustments due to better than projected market conditions increase a 0.75 FTE to 1.0 FTE, revenue neutral due to reductions to other personnel costs.  Total Golf Course Amendments  Description of Proposed Amendment  Personnel contract obligations  Description of Proposed Amendment  Personnel contract obligations  Funding transfer-out for Public Works Shops phase 1 project	Revenue 74,750 - \$ 74,750 Revenue 650,000 500,000 \$ 1,150,000 20 Revenue 3,870,500 (322,067) \$ 3,548,433 20 Revenue 700,000 \$ 700,000	\$	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ - 22 Expenditure  45,586  \$ 45,586  22 Expenditure
Public Safety Plan - Fund 305  Public Safety Plan - Fund 305  Fund  City Facilities (PW Shops) - Fund 306  Fund  LTGO Debt Service - Fund 2XX  LTGO Debt Service - Fund 2XX  Fund  Golf Course - Fund 411  Golf Course - Fund 411  Golf Course - Fund 411  Fund  Water - Fund 401	Footnote  14  14  14  8  8  Footnote  15  Footnote  1  16  13	Transfer of amounts related to 2020 REET receipts that were coded to fund 301 Parks levy in error, transferring to funds 104 and 305 Funds from Healthpoint land sale revenue in 2021, added for transparency; sufficient budget authority in adopted budget  Total Public Safety Plan Amendments  Description of Proposed Amendment  Funding transfer-in for Public Works Shops phase 1 project (carryforward of 2020 unused amount)  Funding transfer-in for Minkler improvements (carryforward of 2020 unused amount)  PW Shop carryover construction budget from 2021 to 2022  Carryforward 2020 of Minkler Improvement budget to align with project costs  Total City Facilities (PW Shops) Amendments  Description of Proposed Amendment  LTGO Bonds 2021 (Refunding of LTGO 2011 and 2014)  Reduction of debt service transfers due to refunding's/debt issuance  Total LTGO Debt Service Amendments  Description of Proposed Amendment  Personnel contract obligations  Operational adjustments due to better than projected market conditions increase a 0.75 FTE to 1.0 FTE, revenue neutral due to reductions to other personnel costs.  Total Golf Course Amendments  Description of Proposed Amendment	Revenue   74,750	\$ - 21 Expenditure  (1,200,000) 21 Expenditure  3,574,987 21 Expenditure  45,136 115,000 - \$ 160,136 21 Expenditure	\$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue  \$ - 20 Revenue	\$ - 22 Expenditure  1,200,000 225,000 \$ 1,425,000 22 Expenditure  \$ - 22 Expenditure  45,586  \$ 45,586  22 Expenditure

			20	021	2	022	
Fund	Footnote	Description of Proposed Amendment	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		123,500			
-		(carryforward of 2020 unused amount)		· ·			
Sewer - Fund 402	14	Minkler Improvements funding transfer		500,000			
		Total Sewer Amendments	\$ -	\$ 623,500	\$ -	\$ 31,124	
			20	)21	2	022	
Fund	Footnote	Description of Proposed Amendment	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		305,500			
Surace Water - Furio 412	14	(carryforward of 2020 unused amount)		303,300			
		Total Surface Water Amendments	\$ -	\$ 305,500	\$ -	\$ 52,913	
			20	)21	2022		
Fund	Footnote	Description of Proposed Amendment	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		105.000			
Equipment Rental & Replacement (501)	l ''	leased)		105,000			
		Total Equipment Rental & Replacement Amendments	\$ 26,000	\$ 705,000	\$ -	\$ 17,244	

- 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

Majoried   Proposed	1000	_									ı		
Fundament	2021	Beç	ginning Fund Ba	lance		Revenue			Expenditure		[ت	nding Fund Balan	ee ee
	Fund	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget
1	General Fund Depts.				,								,
Part	Council												
Part	Mayor								29,000				
Total Purple         Purple         State of the purple         State of	Administrative Services					-			174,175				
One of Parish         S152 800         S122 800	Finance								(58,243)				
### Provision Pr	Recreation & Parks					83,692			312,860				
Province	Community Development					126,000			305,944				
Property	Municipal Court					45,000			75,568				
Parene   P	Police					000 (69			225,926				
Parente   Pare	Fire					310,000			1,030,000				
Secretar   1,621,300   1,026,150   1,026	Public Works								233,052				
Prevented         11631,329         1,091,153         12,02,201         2,02,200         1,101,781 <th< td=""><td>Transfers</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(29,215)</td><td></td><td></td><td></td><td></td></th<>	Transfers								(29,215)				
Protected Fundary   11631.359   1,080,163   2,074,9717   3,436,162   6,045,007   1,007,0	General Revenue					2, 802, 500							
Brace   Brac	Total General Fund	11,631,350	1,050		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
Beauty   1,142,244   10,47,083   1,172,389   10,000   1,101,781   1,101,781   1,047,083   1,045,093   1,101,781   1,047,083   1,101,781													
gy base         1,42,244         (3,45)         1,72,244         (3,45)         1,72,244         (3,45)         (3,75)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         (3,50)         (3,50)         -         1,10,173         -         1,11,173         (3,50)         -         1,10,173         -         1,11,173         (3,50)         -         1,10,173         -         1,11,173         - <td>Special Revenue Funds:</td> <td></td>	Special Revenue Funds:												
percyne         333,248         (6),500         -         60,500         200,000         26,600 </td <td>Lodging Tax</td> <td>1,742,844</td> <td>(30</td> <td></td> <td>406,000</td> <td>•</td> <td>406,000</td> <td>1,101,781</td> <td></td> <td>1,101,781</td> <td>1,047,063</td> <td></td> <td>1,016,608</td>	Lodging Tax	1,742,844	(30		406,000	•	406,000	1,101,781		1,101,781	1,047,063		1,016,608
Project Funds:	Drug Seizure	333,243	Ξ		60,500	,	60,500	200,000	26,000	226,000	193,743		166,034
Pervice Funds:         S81 SS         39 466         421 096         438 2383         3 548 433         7 593 771         4 740 338         3 574 987         2 56 50         1 59 11           Debt Service Fund         76 339         (66 380)         93 466         421 096         - 566 5000         - 664 0389         - 566 500         - 664 0389         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 380         - 7 56 50         - 66 50	Contingency	7,101,978	(653		20,000	·	20,000	,			7,121,978		6,468,169
behole Funds:         381 630         384 66         421,095         4,382,338         3,544,897         4,740,338         3,574,897         4,740,338         3,574,897         3,574,897         7,835         2,560         12,911           Debt Service Funds:         76,339         1,366,200         -         6,04,000         -         6,04,000         -         6,46,589         -         6,46,000         -         6,46,589         -         6,46,000         -         6,46,589         -         6,46,000         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         6,46,589         -         -         6,46,589         -         -         -         6,46,589         - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>													
Publicative Funds   LVX   351 534   354 54 74 74 34 54 74 34 354   354 54 74 34 354   354 54 74 34 34 34 34 34 34 34 34 34 34 34 34 34	Debt Service Funds:		8				1	000	1	1			
Debt Service Funds         76,339         (68,128)         9,958         3,665,000         -         3,602,975         -         3,602,975         -         7,834         (78,389)         178,384         (78,389)         178,384         (78,389)         178,384         (78,389)         178,384         (78,389)	LIGO Debt Service Funds (2XX)	381,630	8		4,382,338	3,548,433	7,930,771	4,740,338	3,574,987	8,315,325	23,630		36,541
Projects Funds:	UTGO Debt Service Fund	76,339	99)		3,605,000		3,605,000	3,602,975		3,602,975	78,364		11,984
Projects Funds:   114.81   380,102   564,912   568,900   100,000   389,000   389,000   469,000   389,0102   399,0102	LID/Guaranty	1,411,510	89)		604,000		604,000	648,588	-	648,588	1,366,922		1,298,797
Triple   T	One in Designation												
Sample   S	Capital Projects Fullus.	444.040	000	20.50	000	400 000	000	000 000	700 000	400,000	070		104
Advanced by San Parish Streets (a) 1,512,129 (a) 1,419,120 (b) 1,419,120 (c) 1,413,149) (c) 1,419,120 (c) 1,419,12	Residential Streets	1.14,810	390	204,912	289,000	100,000	000,000	309,000	100,000	409,000	334,810		724,912
Comparized Frees         1,17,61,280	Bridges and Arterial Streets	1,327,257	91,933		6,481,000	(1,133,148)	5,347,852	6,865,301	(2,615,000)	4,250,301	942,956	-	2,516,741
Communication   Communicatio	Land Acquisition, Nec. and Park Dev.	1 925 160	40.5		442,000	403,730	4420,330	1 235 000	(440,000)	2,634,300	1,009,722		1,041,030
Price Funds:         G.170,254         G.170,200         - G.170,000	Grand Commont	1,033,103	5 5		4 10,000		410,000	240,000	(410,000)	240,000	560 524		672 149
Safety Plan         147,873         3,164,283         6,705,000         74,750         6,773,750         2,367,817         -         2,967,817         3,885,056         3,091,140           Prise Funds:         A,249,144         751,718         5,000,882         3,450,000         1,150,000         4,600,000         7,662,408         (1,200,000)         6,462,408         3,017,718           Prise Funds:         E,170,884         270,343         6,441,207         6,722,000         -         6,722,000         4,600,000         7,662,408         1,751,296         623,500         12,747,96         1,043,502         2,17,718           E Water         B,000,178         1,3364,976         1,032,000         -         6,722,000         1,751,296         623,500         12,747,96         1,043,502         2,1322/14           E Water         B,000,178         1,3364,976         1,032,000         -         6,722,000         1,843,879         160,132,000         1,843,879         160,132,000         1,843,879         160,132,000         1,751,296         623,500         1,234,174         5,442,000         1,043,502         1,043,502         1,043,502         1,043,502         1,043,502         1,043,502         1,043,502         1,043,502         1,043,502         1,043,502         1,043,502<	Fire Impact Fees	9 259	2 0		300,500		300,500	300,000		300,000	9 759		500
vise Funds:         Punds:         Pu	Public Safety Plan	147,873	3.016		6,705,000	74.750	6.779.750	2.967.817		2.967.817	3.885.056		6.976.196
vise Funds:         Funds:         4170,864         270,343         6,441,207         6,722,000         -         6,722,000         8,555,244         221,000         8,776,244         4,337,620         49,343           EWater         12,762,796         60,21,78         13,364,976         10,032,000         -         10,032,000         1,751,296         623,500         12,374,796         11,043,502         204,015           EWater         EWater         EWater         EWater         1,818,000         700,000         2,518,000         1,843,879         160,136         2,044,015         847,620         49,343           all Service Funds:         5,385,674         (502,438)         4,883,236         8,883,000         -         8,883,000         2,816,800         1,843,879         160,136         2,044,016         847,620         49,342           all Service Funds:         2,385,674         4,883,236         8,883,000         -         8,883,000         2,816,800         2,864,868         705,000         3,559,868         2,842,174         5,442,060         (807,539)           evalue Rental and Replacement         2,386,524         4,386,520         3,559,868         705,000         3,559,868         705,000         3,559,868         705,289         70,500         7	City Facilities (PW Shops)	4,249,144	751	5,000,862	3,450,000	1,150,000	4,600,000	7,662,408	(1,200,000)	6,462,408	36,736	Ш	3,138,454
6,170,864         270,343         6,441,207         6,722,000         -         6,722,000         8,556,244         221,000         8,776,244         4,337,620         49,343           e.Water         12,762,788         602,178         13,384,976         10,032,000         -         10,722,000         17,71,296         623,500         12,347,796         11,043,502         (21,322)           e.Water         873,520         (331,281)         542,239         1,818,000         -         1,843,879         160,136         2,004,015         847,641         208,583           e.Water         5,385,674         (502,438)         4,883,206         8,883,000         8,885,001         8,826,614         305,500         8,442,000         (807,382)           e.Water         5,385,674         (502,438)         4,883,206         8,883,000         8,885,601         305,500         8,442,000         807,321           e.Water         5,385,674         (502,438)         4,883,206         8,883,000         8,885,601         3,659,888         705,000         8,782,888         705,000         8,744,206         (807,382)           e.Water         642,799         (555,257)         87,48,818         26,000         2,854,888         705,000         3,556,888         705,000	Enterprise Funds:												
4 E Water         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)           E Water         8 Water         873,520         (331,281)         542,239         1,818,000         700,000         2,518,000         1,843,879         160,136         2,004,015         847,641         2,085,873           al Service Funds:         5,386,674         (502,438)         4,883,236         8,883,000         2,810,818         2,886,674         305,500         9,132,114         5,442,060         (807,938)           al Service Funds:         2,989,227         1,380,566         4,349,783         2,784,818         26,000         2,810,818         2,884,888         705,000         3,559,888         2,889,177         701,556           He latility care Plain         642,793         36,503         3,118,924         -         8,136,454         -         8,136,454         -         8,136,454         -         1,516,780         1,517,466         1,517,780         1,517,780         65,000         2,118,924         -         1,000         4,600         1,521,780         678         1,521,780         678	Water	6,170,864	270	6,441,207	6,722,000		6,722,000	8,555,244	221,000	8,776,244	4,337,620		4,386,963
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           Figerent         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)           Iscenent         2,989,227         1,380,556         4,349,783         2,784,818         26,000         2,810,818         2,845,868         705,000         3,559,888         2,899,177         701,556           ePlan         243,789         38,592         3118,924         -         8,118,448         -         8,118,244         -         8,136,444         -         8,136,444         701,556         8,522,89           ePlan         243,780         65,000         3,16,000         486,920         -         8,136,444         -         8,136,444         6,52,289         15,22,178         93,392           ePlan         243,780         65,000         -         70,000         65,000         -         65,000         1,521,780         676	Sewer	12,762,798	602	13,364,976	10,032,000		10,032,000	11,751,296	623,500	12,374,796	11,043,502		11,022,180
5,385,074         (502,438)         4,883,236         8,883,000         -         8,883,000         8,826,614         305,500         9,132,114         5,442,060         (807,938)           Iacement         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           e-Plan         243,03         35,53         346,895         316,000         -         316,000         -         486,920         -         486,920         72,289         85,000         72,289         85,000         172,1780         65,057         85,000         1,517,456         70,000         -         70,000         -         65,000         1,517,780         676         <	Golf	873,520	(331		1,818,000	200,000	2,518,000	1,843,879	160,136	2,004,015	847,641		1,056,224
lacement         2,969,227         1,380,566         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           e Plan         243,203         83,392         336,595         316,000         -         81,18,924         81,36,454         -         81,36,454         625,257         701,556         356,257           e Plan         243,203         83,392         336,595         316,000         -         316,000         486,920         -         486,920         72,283         93,392           1,516,780         676         1,517,456         70,000         -         70,000         -         65,000         -         65,000         1,521,780         676         1	Surface Water	5,385,674	(502		8,883,000		8,883,000	8,826,614	305,500	9,132,114	5,442,060	Ц	4,634,122
lacement         2.969.27         1.380.566         4.349.783         2.784.818         26,000         2.810.818         2.854.888         705,000         3.559.868         2.899,177         701,556         3           e Plan         2.43.203         93,392         336,595         81,18,924         81,18,924         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,454         -         8,136,200         -         8,136,200         -         8,136,200         -         8,136,200         -         8,136,200         -         8,136,200         -         8,136,200         -         8,136,200         -         8,136,200         -         8,136,200         -         1,521,780         67,000         1,521,780         67,000         1,521,780         67,000         1,521,780         67,000         1,521,780         67,000         1,521,780         8,140,780         1,521,780         1,521,780         1,521,780         1,521,780         1,521,780         1,521,780         1,521,780         1,521,780         1,521,780 <td< td=""><td>Internal Service Funds:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Internal Service Funds:												
e Plan         243,203         675,257         87,545         8,118,924         -         8,118,924         8,136,454         -         8,136,454         -         625,267         655,267         -         67,263         655,257         -         93,392         -         -         152,139         -         -         152,1780         -	Equipment Rental and Replacement	2.969.227	1.380.556		2.784.818	26.000	2.810.818	2.854.868	705.000	3,559,868	2.899.177	701.556	3.600.733
e Plan         243,203         93,392         336,595         316,000         -         316,000         486,920         -         486,920         72,283         93,392           1,516,780         676         1,517,456         70,000         -         70,000         65,000         -         65,000         1,521,780         676         1	Employee Healthcare Plan	642,799	(555		8,118,924		8,118,924	8,136,454		8,136,454	625,269	Ĭ	70,012
1,516,780   676   1,517,456   70,000   -   70,000   65,000   -   65,000   1,521,780   676	LEOFF 1 Retiree Healthcare Plan	243,203	66	.,	316,000		316,000	486,920		486,920	72,283		165,675
	Firemen's Pension	1,516,780		1,517,456	70,000		70,000	000'59		65,000	1.521,780	929	1.522.456

Adopted Fund         Adopted Budget         Proposed Amendments         Proposed Budget           Council Meyor         Amendments         Budget           Council Meyor         Amendments         Budget           Administrative Services         Proposed         Revised           Principe         Proposed         Revised           Paire         Proposed         Revised           Paire         Proposed         Revised           Paire         Proposed         Proposed           Contractor         Proposed         Proposed           Controperor		Propc	Proposed Revised Budget	Adopted	Proposed	Proposed Revised	;		
Fund Depts.   Budget Amendments   Earl Fund Depts.	Budget 13,392,295	Amend %	Budget				Adopted	Proposed	Revised
Strative Services   Strative Services		69		Budget /	Amendments	Budget	Budget	Amendments	Budget
Strative Services   Strative Services		69							
Strative Services   Strative Services				0,	5 15,295				
Park   Park					458,851				
Parks   Park					1,039,981				
Variable   Parks   Variable   V					199,771				
Morks   Mork		57,692			600,692				
Works		(45,000)			549,053				
Name		180,000			293,694				
Norks   Norks		252,000			945,056				
2XX) 13.392,296 10.016,608 10.016,034 6.468,169 11.298,797 12.25,16,741 573,148 573,14		100,000			1,169,907				
(2XX) 13.392,295 1 1 166,008 1 166,004 1 1,016,608 1 16,004 1 1,008,707 1 1,004 1 1,004 1 1,004 1 1,005,104 1 1,005,104 1 1,005,204 1 1,005,204 1,					644,590				
2XX) 13.392,295 1 1.016,608 166,034 1 166,034 1 166,034 166,034 1,036,122 148 573,1					1,706,350				
2XX) 13.392,295 11  1,016,608 166,034 166,034 1,1394 1,1394 1,298,797 1,298,797 1,298,797 1,298,797 1,452,144 5,73,148 5,73,148 5,73,148 5,73,148 1,1022,180 1,1022,180 1,1022,180 1,1022,180 1,1056,224 1,056		5,077,000							
2XX) 1,016,608 166,034 6,468,169 11,298,797 11,298,797 724,912 2,516,741 1,541,330 1,136,148 5,33,148 5,33,148 5,33,148 5,33,148 1,056,224 1,056,224 4,634,122		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
2XX) 1,016,608 1,016,608 1,66,034 6,468,169 1,298,797 1,298,797 1,298,797 1,298,797 1,298,797 2,516,741 573,148 573,148 573,148 6,976,196 1,022,180 1,056,224 1,056,224 4,634,122									
(2XX) 166,008 166,034 6,468,169 1,298,797 1,298,797 1,298,797 1,452,144 573,148 573,148 573,148 6,976,196 1,022,180 1,022,180 1,056,224 1,056,224 4,634,122									
2XX) 36,541 11,984 11,984 11,298,797 724,912 724,912 2,516,741 2,516,741 2,516,741 5,73,148 5,73,148 5,73,148 5,73,148 5,73,148 6,976,196 1,022,180 1,022,180 1,056,224 1,056,224 4,634,122	1,016,608 456,000	- 000	456,000	1,013,209	3,089	1,016,298	459,399	(3,089)	456,310
2XX) 36,541 11,984 1,298,797 12,912 2,516,741 2,516,741 573,148 574 574 574 574 574 574 574 574 574 574		- 005'02	70,500	40,000		40,000	196,534		196,534
2XX) 36,541 11,984 1,298,797 724,912 2,516,741 2,516,741 1,541,330 1,452,144 573,148 500 6,976,196 3,138,454 1,056,224 1,056,224 4,634,122		20,000	20,000				6,488,169	i	6,488,169
2XX) 36,541 11,984 11,298,797 724,912 2,516,741 2,516,741 1,452,144 573,148 573,148 6,976,196 6,976,196 1,022,180 1,056,224 4,634,122									
2XX) 36,541 11,984 1,298,797 1,2912 2,516,741 2,516,741 2,516,741 1,452,144 573,148 573,148 573,148 573,148 573,148 573,148 773,148									
11,994 1,298,797 724,912 2,724,912 2,74,6741 1,452,144 573,148 573,148 573,148 573,148 573,148 1,022,149 1,022,180 1,022,180 1,056,224 4,634,122			8,645,004	8,643,004	-	8,643,004	38,541	•	38,541
1,298,797 724,912 2,516,741 2,516,741 1,541,330 1,541,148 500 6,976,196 6,976,196 6,976,196 1,022,180 11,022,180 1,056,224 4,634,122	, 4,	- 000	4,375,000	4,374,975		4,374,975	12,009	i	12,009
724,912 2,516,741 1,541,330 1,52,144 573,148 500 6,976,196 6,976,196 3,138,454 11,022,180 11,056,224 4,634,122	1,298,797 584,000	- 000	584,000	628,563		628,563	1,254,234		1,254,234
724,912 2,516,741 1,541,330 1,452,144 573,148 500 6,976,196 3,138,454 11,022,180 1,056,224 4,634,122									
27.14.912 26.16,741 1.452,144 57.3.148 573,148 573,148 6.976,196 3,138,454 11,022,180 1,056,224 4,634,122									1
2,516,741 2,516,741 1,541,330 1,452,144 573,148 500 6,976,196 3,138,454 1,022,180 1,022,180 1,056,224 4,634,122			3,856,000	3,610,000	400,000	4,010,000	570,912	1 1	570,912
ec. and Park Dev. 1,541,330 11 14,573,144 573,148 573,148 6,976,196 6,976,196 6,976,196 1,022,180 1,066,224 1,066,224 4,634,122	er T	9(9)	10,211,000	3,395,273	5,911,826	9,307,099	2,432,468	988,174	3,420,642
14 1,452,144 1,452,144 573,148 500 500 6,976,196 6,976,196 6,976,196 6,976,196 1,1022,180 1,1066,224 4,634,122		940 6,350	482,290	505,000	- 000	505,000	1,512,270	6,350	1,518,620
Shops) 3,138,454 6,976,196 6,976,196 11,022,180 11,056,224 4,634,122	1,860	- 000	1,860,000	2,786,000	410,000	3,196,000	526, 144	(410,000)	116,144
Shops) 6,976,196 6,976,198 4,386,965 11,022,180 1,056,224 4,634,122	000	- 009	200	200,000		200,000	373,648	'	373,648
Shops) 3,138,454 4,386,963 1,022,180 1,066,224 4,634,122	0	- 000	300,300	300,000	-	300,000	1000 700		1000
4,386,963 11,022,180 1,056,224 4,634,122			9,100,000	2,330,467	1 425 000	1 425 000	3 138 454	(1 425 000)	1713 454
4,386,963 11,022,180 1,056,224 4,634,122					000000000000000000000000000000000000000	000,000,000	5	(1,1,1,2,0,00)	
4,386,963 11,022,180 1,056,224 e Water 4,634,122									
11,022,180 1,056,224 e Water 4,634,122		- 000	6,947,000	9,689,329	30,442	9,719,771	1,644,634	(30,442)	1,614,192
1,056,224 ace Water 4,634,122	11,022,180 10,285,000	- 000	10,285,000	11,801,825	31,124	11,832,949	9,505,355	(31,124)	9,474,231
4,634,122	1,056,224 1,850,000	- 000	1,850,000	1,844,993	45,586	1,890,579	1,061,231	(45,586)	1,015,645
	4,634,122 10,509,000	- 000	10,509,000	11,789,938	52,913	11,842,851	3,353,184	(52,913)	3,300,271
lacement 3,600,733 3,6		331	2,365,831	2,252,165	17,244	2,269,409	3,714,399	(17,244)	3,697,155
70,012	ώ		8,725,122	8,710,402	-	8,710,402	84,732	•	84,732
ealthcare Plan 165,675	4	- 000	$\overline{}$	497,040	-	497,040	104,635	•	104,635
	1,522,456	-		- 65,000	-	65,000	1,527,456	- 1	1,527,456
\$ 65,772,217 \$ - \$ 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)	\$ 59,678,741

### Reconciliation of Budget Summary to Ordinance

					Mid	-Biennial Amen	idment	
REVENUES	2021 Beginning Fund Balance	2021 Revenues	2022 Revenues	Total Revenues	Beg. Fund Balance Adj.	2021	2022	Total Revenues
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

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206 LID Guaranty								
					Mic	I-Biennial Amen	ndment	
EXPENDITURES	2021 Expenditures	2022 Expenditures	2022 Ending Fund Balance	Total Expenditures	2021	2022	Mid-Biennial Net Effect on 2022 Ending Fund Balance	Total Expenditures
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 Meeting thereof this day of	THE CITY OF TUKWILA, WASHINGTON, at a Regular, 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	Ordinance Number
Attachment: City of Tukwila Year-End E	Budget Amendment [2021-2022 Biennium]

(Reconciliation of Budget Summary to Ordinance)

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

					Mi	d-Biennial Amen	dment	
	2021 Beginning	2021	2022	Total	Beg. Fund Balance	2021	2022	Total Revenues
REVENUES	Fund Balance	Revenues	Revenues	Revenues	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		-	-	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

					Mi	d-Biennial Amen	dmont	
EXPENDITURES	2021 Expenditures	2022 Expenditures	2022 Ending Fund Balance	Total Expenditures	2021	2022	Mid-Biennial Net Effect on 2022 Ending Fund Balance	Total Expenditures
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

Paginning Fund Bajance   Proposed Fund Beginning Fund Bajance	Pro Bu Bu Li 12, 12, 12, 12, 13, 14, 15, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	Adopted Budget A	Revenue Proposed Amendments	Proposed Revised	Adopted	Expenditure Proposed Amendments	Proposed Revised	En	Ending Fund Balance	Proposed
Fund   Proposed   Budget   Amendments   Budget   Amendment   Budget   Amendment   Budget	Proposed Revised Budget 12,681,503		Proposed mendments	Proposed Revised	Adopted	Proposed Amendments	Proposed Revised	Adopted	Dronosed	Proposed
State   Fund   Budget   Amendments	12,681,503 1,712,389		mendments			Amenaments	4		בוסלסוב	Revised
### Services  ### Services  ### Introducts  #### Introducts  ##### Introducts  ##### Introducts  ##### Introducts  ############  #####################	12,681,503			Buaget	Buaget		Buaget	Budget	Amenaments	Buaget
### Services  ### Services  ### Into Development	12,681,503		•							
Straive Services   Straive Services	12,681,503					59,000				
Parks   Park	12,681,503					174,175				
Point & Pear's   Pear's	12,681,503					(58,243)				
Morks   Morks	12,681,503		83,692			312,860				
## Country   1.631,350   1,050,153     Revenue Funds:	12,681,503		126,000			305,944				
Profest	12,681,503		45,000			75,568				
Norks   Norks	12,681,503		240,000			4 070 000				
Seperal Fund	12,681,503		000,010			233 052				
Revenue   11,631,350   1,050,153   1,050,153   1,050,153   1,050,153   1,050,153   1,050,153   1,050,153   1,050,153   1,050,153   1,050,153   1,050,153   1,050,103   1,050	12,681,503		1			(29,215)				
Seneral Fund   11,631,350   1,050,153   1   1   1   1   1   1   1   1   1	12,681,503		2,802,500			-				
1742,844   1742,844	1,712,389	62,749,717	3,436,192	66,185,909	63,146,050	2,369,067	65,515,117	11,235,017	2,117,278	13,352,295
1742,844   1742,844	1,712,389									
Sezure   333,243   Sezure   333,243   Service Funds:   7,101,978   (	0001	406.000	,	406.000	1,101,781		1,101,781	1.047.063	(30,455)	1.016.608
Service Funds:   7,101,978 (   2,001,978   1,001,978	331,534	00,200	,	60,500	200,000	26,000	226,000	193,743	(27,709)	166,034
Debt Service Funds:         381,630           Debt Service Fund         76,339           Debt Service Fund         1,411,510           I Projects Funds:         114,810           I Projects Funds:         1327,257           Cquisition, Rec. and Park Dev.         2,171,922           Renewal         1,835,169           I Government         9,259           Safety Plan         147,873           Dect Fees         9,259           Safety Plan         4,249,144           Arise Funds:         6,170,964	6,448,169	20,000		20,000	1	-		7,121,978	(623,809)	6,468,169
Debt Service Funds (2XX)										
Debt Service Fund   76,339   1,411,510   1,511,510	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
I Projects Funds:   1,411,510	696'6	3,605,000	-	3,605,000	3,602,975	-	3,602,975	78,364	(66,380)	11,984
Interplects Funds:  Intial Streets I	1,343,385	604,000		604,000	648,588		648,588	1,366,922	(68,125)	1,298,797
14,810   3										
s and Arterial Streets 1,327,257  Cquisition, Rec. and Park Dev. 2,171,922 (4  Renewal 1,835,169 (1)  all Government 500,021 (1)  pact Fees 9,259 (1)  safety Plan 147,873 (1)  rolities (PW Shops) 4,249,144 7  rrise Funds:	504,912	289,000	100,000	000'689	369,000	100,000	469,000	334,810	390,102	724,912
coquisition, Rec. and Park Dev.         2,171,922         (4           Renewal         1,835,169         1,835,169           al Government         50,0021         9,259           pact Fees         9,259         3,00           Safety Plan         147,873         3,0           relities (PW Shops)         4,249,144         7           rrise Funds:         6,470,664         7	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
1,835,169   1,83	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
Government 50,021	1,867,144	410,000		410,000	1,235,000	(410,000)	825,000	1,010,169	441,975	1,452,144
pact Fees 9,259 Safety Plan 147,873 3,0 Safety Plan 4,249,144 7 srise Funds: 6,170,884 2	512,648	300,500	'	300,500	240,000		240,000	560,521	12,627	573,148
147,67.5   147,67.5	- 000	300,500	- 14	300,500	300,000		300,000	9,759	(9,259)	500
orise Funds:	5,104,203	3.450.000	1 150 000	4 600 000	7,967,017	(1 200 000)	6.462.408	36 736	3,091,140	3 138 454
orise Funds:	100,000	0000	500		001	(20,00)	201,101,10	201		5
R 170 964										
0,170,004	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
er 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
873,520	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:										
lacement 2,969,227 1	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
642,799 (	87,542	8,118,924		8,118,924	8,136,454	•	8,136,454	625,269	(555,257)	70,012
lealthcare Plan 243,203 93	336,595	316,000		316,000	486,920		486,920	72,283	93,392	165,675
Firemen's Pension 676	1,517,456	70,000		70,000	65,000		- 65,000	1,521,780	9/9	1,522,456

2022	Beg	Beginning Fund Balance	ance		Revenue			Expenditure		End	Ending Fund Balance	93
	Adopted	Proposed	Proposed Revised	Adopted	Proposed	Proposed	Adopted	Proposed	Proposed Revised	Adopted	Proposed	Proposed
Fund	Budget	Amendments	Budget	Budget	Amendments	Budget	Budget	Amendments	Budget	Budget	Amendments	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)			549,053				
Municipal Court					180,000			293, 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	13,352,295		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	5,911,826	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	200		200	200,000	-	200,000	373,648	-	373,648
Fire Impact Fees	200		200	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	2,365,831		2,365,831	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		20,000	65,000	-	$\overline{}$		-	1,527,456
	\$ 65,732,217	· •	\$ 65,732,217 \$138,440,389 \\$ 12,928,042	\$ 138,440,389		\$151,368,431 \$141,511,443 \$15,950,464	\$ 141,511,443	\$ 15,950,464	\$157,461,907	\$ 62,661,163	\$ (3,022,422)	\$ 59,638,741