



INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

FROM: **Vicky Carlsen, Finance Director**

BY: **Aaron Williams, Fiscal Manager**

CC: **Mayor Ekberg**

DATE: **October 19, 2021**

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

ISSUE

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

BACKGROUND

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

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

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

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

DISCUSSION

General Fund

Adjust Beginning Fund Balance

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

INFORMATIONAL MEMO

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

Amendments by Department

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

INFORMATIONAL MEMO

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

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

INFORMATIONAL MEMO

Page 4

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

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

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

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

Other Funds

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

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

INFORMATIONAL MEMO

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

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

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

RECOMMENDATION

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

ATTACHMENTS

Draft Ordinance

Reconciliation of 2021-2022 Budget Summary to Ordinance

Proposed Budget Changes – Summary by Fund

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

2022 Fund Fund Depts.	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget
General Fund Depts.												
Council					\$	15,295						
Mayor						458,851						
Administrative Services						1,039,981						
Finance						199,771						
Recreation & Parks					57,692	600,692						
Community Development					(45,000)	549,653						
Municipal Court					160,000	283,694						
Police					252,000	945,056						
Fire					100,000	1,169,907						
Public Works					-	644,590						
Transfers					-	1,706,350						
General Revenue					5,077,000	-						
Total General Fund	13,392,295		13,392,295	67,597,992	5,621,692	73,219,684	66,974,260	7,623,240	74,597,500	14,016,027	(2,001,548)	12,014,479
Special Revenue Funds:												
Lodging Tax	1,016,608		1,016,608	455,000	-	456,000	1,013,209	3,089	1,016,298	459,399	(3,089)	456,310
Drug Seizure	166,034		166,034	70,500	-	70,500	40,000	-	40,000	196,534	-	196,534
Contingency	6,468,169		6,468,169	20,000	-	20,000	-	-	-	6,488,169	-	6,488,169
Debt Service Funds:												
LTGO Debt Service Funds (2XX)	36,541		36,541	8,645,004	-	8,645,004	8,643,004	-	8,643,004	38,541	-	38,541
UTGO Debt Service Fund	11,984		11,984	4,375,000	-	4,375,000	4,374,975	-	4,374,975	12,009	-	12,009
LID/Guaranty	1,298,797		1,298,797	584,000	-	584,000	628,563	-	628,563	1,254,234	-	1,254,234
Capital Projects Funds:												
Residential Streets	724,912		724,912	3,456,000	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	3,385,273	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	500	-	500	200,000	-	200,000	373,648	-	373,648
Fire Impact Fees	500		500	300,500	-	300,500	300,000	-	300,000	1,000	-	1,000
Public Safety Plan	6,976,196		6,976,196	6,100,000	-	6,100,000	2,390,467	-	2,390,467	10,685,729	-	10,685,729
City Facilities (PW Shops)	3,138,454		3,138,454	-	-	-	-	1,425,000	1,425,000	3,138,454	(1,425,000)	1,713,454
Enterprise Funds:												
Water	4,386,963		4,386,963	6,947,000	-	6,947,000	9,689,329	30,442	9,719,771	1,644,634	(30,442)	1,614,192
Sewer	11,022,180		11,022,180	10,285,000	-	10,285,000	11,801,825	31,124	11,832,949	9,505,355	(31,124)	9,474,231
Golf	1,056,224		1,056,224	1,850,000	-	1,850,000	1,844,993	45,586	1,890,579	1,061,231	(45,586)	1,015,645
Surface Water	4,634,122		4,634,122	10,509,000	-	10,509,000	11,789,938	52,913	11,842,851	3,353,184	(52,913)	3,300,271
Internal Service Funds:												
Equipment Rental and Replacement	3,600,733		3,600,733	2,365,831	-	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	-	70,000	65,000	-	65,000	1,527,456	-	1,527,456
TOTAL	\$ 65,772,217	\$ -	\$ 65,772,217	\$ 138,440,389	\$ 12,928,042	\$ 151,368,431	\$ 141,511,443	\$ 15,950,464	\$ 157,461,907	\$ 62,701,163	\$ (3,022,422)	\$ 59,676,741

Reconciliation of Budget Summary to Ordinance

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

206 LID Guaranty

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

DRAFT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

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

Office of the City Attorney

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

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

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

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

Proposed Budget Changes - Summary by Fund												
2021 Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget
General Fund Depts.												
Council												
Mayor												
Administrative Services												
Finance												
Recreation & Parks												
Community Development												
Municipal Court												
Police												
Fire												
Public Works												
Transfers												
General Revenue												
Total General Fund	11,631,350	1,050,153	12,681,503	62,749,717	3,436,192	66,185,909	63,146,050	2,389,067	65,515,117	11,235,017	2,117,278	13,352,295
Special Revenue Funds:												
Lodging Tax	1,742,844	(30,455)	1,712,389	406,000	-	406,000	1,101,781	-	1,101,781	1,047,063	(30,455)	1,016,608
Drug Seizure	333,243	(1,709)	331,534	60,500	-	60,500	200,000	26,000	226,000	193,743	(27,709)	166,034
Contingency	7,101,978	(653,809)	6,448,169	20,000	-	20,000	-	-	-	7,121,978	(653,809)	6,468,169
Debt Service Funds:												
LIGO Debt Service Funds (2XX)	381,630	39,465	421,095	4,382,338	3,548,433	7,930,771	4,740,338	3,574,987	8,315,325	23,630	12,911	36,541
UTGO Debt Service Fund	76,339	(66,380)	9,959	3,605,000	-	3,605,000	3,602,975	-	3,602,975	78,364	(66,380)	11,984
LID/Guaranty	1,411,510	(68,125)	1,343,385	604,000	-	604,000	648,588	-	648,588	1,366,922	(68,125)	1,298,797
Capital Projects Funds:												
Residential Streets	114,810	390,102	504,912	589,000	100,000	689,000	369,000	100,000	469,000	334,810	390,102	724,912
Bridges and Arterial Streets	1,327,257	91,933	1,419,190	6,481,000	(1,133,148)	5,347,852	6,865,301	(2,615,000)	4,250,301	942,956	1,573,785	2,516,741
Land Acquisition, Rec. and Park Dev.	2,171,922	(404,642)	1,767,280	1,942,800	485,750	2,428,550	2,505,000	149,500	2,654,500	1,609,722	(88,392)	1,541,330
Urban Renewal	1,835,169	31,975	1,867,144	410,000	-	410,000	1,235,000	(410,000)	825,000	1,010,169	441,975	1,452,144
General Government	500,021	12,627	512,648	300,500	-	300,500	240,000	-	240,000	560,521	12,627	573,148
Fire Impact Fees	9,259	(9,259)	-	300,500	-	300,500	300,000	-	300,000	9,759	(9,259)	500
Public Safety Plan	147,873	3,016,390	3,164,263	6,705,000	74,750	6,779,750	2,967,817	-	2,967,817	3,885,056	3,091,140	6,976,196
City Facilities (PW Shops)	4,249,144	751,718	5,000,862	3,450,000	1,150,000	4,600,000	7,862,408	(1,200,000)	6,462,408	36,736	3,101,718	3,138,454
Enterprise Funds:												
Water	6,170,864	270,343	6,441,207	6,722,000	-	6,722,000	8,555,244	221,000	8,776,244	4,337,620	49,343	4,386,963
Sewer	12,762,798	602,178	13,364,976	10,032,000	-	10,032,000	11,751,296	623,500	12,374,796	11,043,502	(21,322)	11,022,180
Golf	873,520	(331,281)	542,239	1,818,000	700,000	2,518,000	1,843,879	160,136	2,004,015	847,641	208,583	1,056,224
Surface Water	5,385,674	(502,438)	4,883,236	8,883,000	-	8,883,000	8,826,614	305,500	9,132,114	5,442,060	(807,938)	4,634,122
Internal Service Funds:												
Equipment Rental and Replacement	2,969,227	1,380,556	4,349,783	2,784,818	26,000	2,810,818	2,854,868	705,000	3,559,868	2,899,177	701,556	3,600,733
Employee Healthcare Plan	642,799	(555,257)	87,542	8,118,924	-	8,118,924	8,136,454	-	8,136,454	625,269	(555,257)	70,012
LEOFF 1 Retiree Healthcare Plan	243,203	93,392	336,595	316,000	-	316,000	486,920	-	486,920	72,283	93,392	165,675
Fremen's Pension	1,516,780	676	1,517,456	70,000	-	70,000	65,000	-	65,000	1,521,780	676	1,522,456
TOTAL	\$ 63,995,214	\$ 5,108,152	\$ 68,707,366	\$ 130,751,097	\$ 8,387,977	\$ 139,139,074	\$ 138,104,533	\$ 4,009,690	\$ 142,114,223	\$ 56,245,778	\$ 9,486,439	\$ 66,732,217

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