



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: October 24, 2022

SUBJECT: 2022 Biennial Budget Amendment Ordinance

ISSUE

Approve the administrative 2022 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,
- Increasing certain general fund revenue streams,
- Reflect revenue-backed projects/expenditures,
- Formalize budget amendments previously approved via Council consensus

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 \$3,525,024 to adjust the budgeted beginning fund balance to reflect the actual beginning fund balance. Fiscal year 2021 ended the year with a fund balance of \$16.9 million, which exceeds the fund balance policy by approximately \$5.3 million. This increase in beginning fund balance is one leg of the three-legged stool to balance the 2023-2024 budget.

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

Amendments by Department

The footnotes following the chart provide additional details about each proposed amendment.

Dept.	Footnc	Description of Proposed Amendment	2022	
			Revenue	Expenditure
Recreation-Parks	1a	Partners in Employment contract (part of SEEK)	64,000	64,000
Recreation	1b	Summer Experience & Enrichment (SEEK) grant	30,000	30,000
Recreation	1c	You Got Next Tukwila Basketball Festival (held at TCC 9/17/22)	20,000	20,000
Recreation	1d	Kaleidoscope Play & Learn (KPL) Program	10,000	10,000
		Recreation Total	\$ 124,000	\$ 124,000
Community Development	2	TDM Program, new Sustainable Transportation Communication Specialist	70,000	70,000
		Community Development Total	\$ 70,000	\$ 70,000
Fire	3	Increase to Contract-Karen Reed Fire Advisory Task Force		40,000
Fire	4	Dispatching-ValleyComm contract costs		80,000
Fire	5	Salaries/Benefits (Includes leave payouts and overtime)		355,000
		Fire Department Total	\$ -	\$ 475,000
Dept. 20 - Transfers Out	6	Transfer out to 105, 10% PY constr sales tax		166,463
Dept. 20 - Transfers Out	7	Interfund Loan from 402 and subsequent transfer out to 305 for engine purchase	1,100,000	1,100,000
		Dept. 20 Transfers Total	\$ 1,100,000	\$ 1,266,463
General Revenue	8	Increase to Retail Sales Tax revenue budget	500,000	
General Revenue	8	Increase to utility tax revenue budget	500,000	
General Revenue	8	Increase to Gambling tax revenue budget	1,000,000	
		Total General Revenue Amendments	\$ 2,000,000	\$ -

Total General Fund	3,294,000	1,935,463
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- 1) Add revenue and expenditure budgets for Parks & Recreation grants awarded to the City.
 - a. Partners in Employment, part of the SEEK program, provided youth with education opportunities to learn about ecosystem restoration. Program enrolled 91 youth over the summer. *(authorized 6/6/22 Special meeting)*
 - b. SEEK grant, remaining activity incurred as part of the summer recreation experiences for the SEEK grant. A total of 131 participants took part. *(authorized 2/28/22 Special meeting)*
 - c. You Got Next Tukwila Basketball Festival held at TCC on 9/17 in partnership with the Seattle Sports Commission, also includes some rental fees paid for TCC usage. Total attendance was approximately 450 with 250 of those being youth, event was provided to the public for free. *(from 9/17/22 Community Services & Safety Committee)*
 - d. Funding for Kaleidoscope Play & Learn Program. KPL provides children and their caregivers with culturally and developmentally appropriate play activities as well as peer to peer activities for caregivers to learn what they can do at home to support their child's growth. *(grant contract amended with additional funds)*
- 2) Add revenue and expenditure budgets for the addition of a new FTE to the TDM Program, grant funded. The new grant-funded Sustainable Transportation Communications Specialist will coordinate TDM communications and media to reach residents, commuters, and employers in Tukwila and South King County. *(authorized 6/6/22 regular meeting)*
- 3) Budget expenditures for the Fire advisory task force, Consultant Karen Reed's contract was extended to allow her to continue leading the TFD annexation conversation. *(approved 5/2/22 regular meeting)*
- 4) Add expenditure budget for additional Valley Communications contract costs, 2022 budget was based on a low estimate; assessment increased 15% over prior year.
- 5) Adjustment to increase Fire salaries and benefits, which includes leave payouts and additional overtime. In anticipation of upcoming retirements, the department has been hiring several new employees. A portion of the amendment covers leave payouts for these retirements, as well as covering addition costs incurred to maintain minimum staffing levels. Leave payouts also include compensation time as specified in the Interlocal Agreement.
- 6) Annual transfer to Contingency Fund from General fund of 10% of prior year construction related sales taxes, per reserve policy. Based on 2021 construction sales taxes of \$1,664,634.

- 7) Interfund loan from Sewer Fund (402) to the General Fund (000) and transfer to PSP Fund (305) for purchase of Fire Engine for PSRFA contract. *(Interlocal Agreement with PSRFA approved 10/3)*
- 8) Adjustments to reflect additional revenues anticipated above budget for Sales Tax, Gambling Tax and Utility Taxes. The City continues to see improvements in some revenue streams; however some revenues are still lagging behind pre-pandemic levels.

Other Funds

Included in the proposed budget amendments are amendments in other funds. In addition to the amendments listed below, beginning fund balances are being adjusted to reflect actual balance available in the fund. The footnotes following the chart provide additional details about each proposed amendment.

Fund	Footnote	Description of Proposed Amendment	2022	
			Revenue	Expenditure
Contingency - Fund 105	6	Transfer Gen Fd - 10% Prior year constr sales tax revenues	166,463	
		Total Contingency Fund Amendments	\$ 166,463	\$ -
Drug Seizure - Fund 109	9	Mental Health Co-Responder (carryforward from 2021)		85,000
Drug Seizure - Fund 109	10	SPIDR Tech for public perception survey's		20,000
Drug Seizure - Fund 109	11	Purchase of armored truck for SWAT		100,000
		Total Drug Seizure Fund Amendments	\$ -	\$ 205,000
Gen Gov Improvements - Fund 303	12	City Hall siding repair additional budget		100,000
		Total General Government Improvements Amendments	\$ -	\$ 100,000
Public Safety Plan - Fund 305	7	Transfer In from General Fund and Engine purchase for RFA per contract	1,100,000	1,100,000
Public Safety Plan - Fund 305	7	Fire Equipment additional for RFA per contract		200,000
		Total Public Safety Plan Amendments	\$ 1,100,000	\$ 1,300,000
City Facilities (PW Shops) - Fund 306	13	PWS Phase 1 Additional project costs, funding from land sale/utilities	1,000,000	1,000,000
City Facilities (PW Shops) - Fund 306	14	phase 2-land sales	2,000,000	
City Facilities (PW Shops) - Fund 306	14	Authorize PWS expenditures (carried forward budget)		1,500,000
		Total City Facilities (PW Shops) Amendments	\$ 3,000,000	\$ 2,500,000
Golf Course - Fund 411	15	Golf operational adjustments	300,000	200,000
		Total Golf Course Amendments	\$ 300,000	\$ 200,000
Water - Fund 401	13	PWS Phase 1 - \$500k utility fund transfer to 306 (@ 34% alloc)		170,000
		Total Water Amendments	\$ -	\$ 170,000
Sewer - Fund 402	7	Interfund Loan to General Fund for RFA engine purchase		1,100,000
Sewer - Fund 402	13	PWS Phase 1 - \$500k utility fund transfer to 306 (@ 19% alloc)		95,000
		Total Sewer Amendments	\$ -	\$ 1,195,000
Surface Water - Fund 412	13	PWS Phase 1 - \$500k utility fund transfer to 306 (@ 47% alloc)		235,000
		Total Surface Water Amendments	\$ -	\$ 235,000
Equipment Rental & Replacement (501)	16	Carryforward of 2021 budget for Vactor truck (delayed in 2021)		600,000
Equipment Rental & Replacement (501)	17	Increase to fuel budget due to high gas prices		122,000
Equipment Rental & Replacement (501)	18	Repair costs for damaged aerial		97,000
		Total Equipment Rental & Replacement Amendments	\$ -	\$ 819,000

- 6) Transfer to Contingency Fund from General fund of 10% of prior year construction related sales taxes. Based on 2021 construction sales taxes of \$1,664,634.
- 7) Interfund loan from Sewer Fund (402) to the General Fund (000) and transfer to PSP Fund (305) for purchase of Fire Engine for PSRFA contract. Additionally, for PSP fund 305: Add budget for additional Fire equipment purchases for PSRFA contract. *(Interlocal Agreement with PSRFA approved 10/3)*
- 9) Drug Seizure fund 109: carryforward of 2021 budget for Mental Health Co-responder. The Department budgeted this pilot program for 2021 but the program actually began incurring expenses in 2022.
- 10) Drug Seizure fund 109: The Department partnered with SPIDR Tech to send out questionnaires, surveys, and updates to 911-callers to gauge public perception of police services and to improve communication with victims of crimes. *(discussion at 4/25 CSS Committee)*

- 11) Drug Seizure fund 109: The Department purchased a covert armored personnel transport vehicle that will improve the safety of victims, perpetrators, and responding officers in high-risk scenarios. *(authorized 9/19/22 regular meeting)*
- 12) City Facilities fund 303: increase expenditures budget by \$100,000 for City Hall siding repairs. *(contract authorized 10/3/22 regular meeting)*
- 13) PW Shop phase 1, additional \$1 million in project costs with funding from the upcoming land sale of the George Long Shop (\$500k) and from utility funds (\$500k). These adjustments maintain the 50/50 split between the government and utility funds. Final true-up allocation will be determined once project is completed. *(Consensus from 4/11/22 Committee of the Whole)*
- 14) PW Shop phase 2, budget for land sales revenue from the George Long Shop. In addition, increasing the expenditure budget based on projected year end expenditures. The addition of land sale revenue will be balanced with utility fund contributions in the 2023 proposed budget to maintain the 50/50 balance between government and utility funds. *(Consensus from 5/9/22 Committee of the Whole)*
- 15) Foster Golf Course fund 411: Golf operational adjustments, increase for greens fees and adding budget for some unexpected repair projects at the course.
- 16) Adjust fleet fund purchases to reflect carry over from 2021 for the purchase of the Vactor truck, delivery of truck occurred in early 2022.
- 17) Increase for city fuel budgets due to abnormally high gas prices.
- 18) Additional budget for fleet repairs expenses related to repair costs due to damaged Aerial Truck

Adjusting Beginning Fund Balances

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. The chart below details the adjustments to beginning fund balances included with these budget amendments.

Fund		Beginning Fund Balance		
		Adopted Budget	Proposed Amendments	Proposed Revised Budget
General Fund:	General Fund	13,392,295	3,525,024	16,917,319
	Contingency	6,468,169	285,896	6,754,065
Special Revenue Funds:	Lodging Tax	1,016,608	725,758	1,742,366
	Drug Seizure	166,034	401,239	567,273
Debt Service Funds:	LTGO Debt Service Funds (2XX)	36,541	(36,541)	-
	UTGO Debt Service Fund	11,984	301,309	313,293
	LID/Guaranty	1,298,797	41,474	1,340,271
Capital Projects Funds:	Residential Streets	724,912	(17,106)	707,806
	Bridges and Arterial Streets	2,516,741	1,165,446	3,682,187
	Land Acquisition, Rec. and Park Dev.	1,541,330	1,354,515	2,895,845
	Urban Renewal	1,452,144	1,010,117	2,462,261
	General Government	573,148	104,885	678,033
	Fire Impact Fees	500	(500)	-
	Public Safety Plan	6,976,196	(6,898,524)	77,672
	City Facilities (PW Shops)	3,138,454	361,590	3,500,044
Enterprise Funds:	Water	4,386,963	2,600,671	6,987,634
	Sewer	11,022,180	2,136,095	13,158,275
	Golf	1,056,224	(12,075)	1,044,149
	Surface Water	4,634,122	1,269,695	5,903,817
Internal Service Funds:	Equipment Rental and Replacement	3,600,733	1,134,552	4,735,285
	Employee Healthcare Plan	70,012	527,780	597,792
	LEOFF 1 Retiree Healthcare Plan	165,675	98,583	264,258
Fiduciary Fund:	Firemen's Pension	1,522,456	8,767	1,531,223
		\$ 65,772,218	\$ 10,088,650	\$ 75,860,868

RECOMMENDATION

The Council is asked to approve the Budget Amendment ordinance and consider this item at the November 14, 2022, Committee of the Whole, and November 21, 2022, Regular Council Meeting.

ATTACHMENTS

- Draft Ordinance
- Proposed Budget Changes – Summary by Fund
- Reconciliation of 2021-2022 Budget Summary to Ordinance

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, TO ADOPT AN AMENDED YEAR-END BUDGET; 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, the City has determined a need to amend the 2021-2022 Biennial Budget before fiscal year-end; and

WHEREAS, on November 14, 2022, following required public notification, the City Council conducted a public hearing on the proposed 2022 Year-End Budget Amendment to the 2021-2022 Biennial Budget;

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 2021-2022 Year-End Budget Amendment," attached hereto and incorporated by this reference as if fully set forth herein, in accordance with RCW 35A.34.200.

Section 2. 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	\$158,906,119	\$158,906,119
105 Contingency	\$6,940,529	\$6,940,529
101 Lodging Tax	\$3,300,147	\$3,300,147
103 Residential Streets	\$5,032,806	\$5,032,806
104 Bridges and Arterial Streets	\$18,143,488	\$18,143,488
109 Drug Seizure	\$863,773	\$863,773
2XX LTGO Debt Service	\$16,960,329	\$16,960,329
206 LID Guaranty	\$8,716,437	\$8,716,437
213 UTGO Bonds	\$316,293	\$316,293
233 2013 LID	\$1,831,397	\$1,831,397
301 Land Acquisition, Recreation & Park Dev.	\$6,032,635	\$6,032,635
302 Urban Renewal	\$5,147,261	\$5,147,261
303 General Government Improvements	\$918,533	\$918,533
304 Fire Impact Fees	\$600,500	\$600,500
305 Public Safety Plan	\$10,245,489	\$10,245,489
306 City Facilities	\$12,962,452	\$12,962,452
401 Water	\$22,710,878	\$22,710,878
402 Sewer	\$35,818,071	\$35,818,071
411 Foster Golf Course	\$5,198,164	\$5,198,164
412 Surface Water	\$25,544,931	\$25,544,931
501 Equipment Rental and Replacement	\$10,660,984	\$10,660,984
502 Employee Healthcare Plan	\$17,459,368	\$17,459,368
503 LEOFF 1 Retiree Healthcare Plan	\$1,187,178	\$1,187,178
611 Firemen's Pension	\$1,666,223	\$1,666,223
Total	\$377,163,987	\$377,163,987

Section 3. Copies on File. A complete copy of the amended budget for 2021-2022, as adopted, together with a copy of this amending ordinance, shall be kept on file electronically by the City Clerk and accessible from the City's website in accordance with Washington State records retention schedule requirements and City policy, and shall be made available to the public upon request. A copy of the amended budget for 2021-2022, as adopted, together with a copy of this amending ordinance, 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 4. 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 5. 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 6. 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 _____, 2022.

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 2021-2022 Year-End Budget Amendment

Proposed Budget Changes - Summary by Fund

2022 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					124,000							
Community Development					70,000							
Municipal Court												
Police												
Fire								475,000				
Public Works												
Transfers					1,100,000							
General Revenue					2,000,000							
Total General Fund	13,392,295	3,525,024	16,917,319	73,204,684	3,294,000	76,498,684	74,582,500	1,935,463	76,517,963	12,014,479	4,883,561	16,898,040
Special Revenue Funds:												
Lodging Tax	1,016,608	725,758	1,742,366	456,000	-	456,000	1,016,298	-	1,016,298	456,310	725,758	1,182,068
Drug Seizure	166,034	401,239	567,273	70,500	-	70,500	40,000	205,000	245,000	196,534	196,239	392,773
Contingency	6,468,169	285,896	6,754,065	20,000	166,463	186,463	-	-	-	6,488,169	452,359	6,940,528
Debt Service Funds:												
LT GO Debt Service Funds (2XX)	36,541	(36,541)	-	8,645,004	-	8,645,004	8,643,004	-	8,643,004	38,541	(36,541)	2,000
UTGO Debt Service Fund	11,984	301,309	313,293	4,375,000	-	4,375,000	4,374,975	-	4,374,975	12,009	301,309	313,318
LID/Guaranty	1,298,797	41,474	1,340,271	584,000	-	584,000	628,563	-	628,563	1,254,234	41,474	1,295,708
Capital Projects Funds:												
Residential Streets	724,912	(17,106)	707,806	3,856,000	-	3,856,000	4,010,000	-	4,010,000	570,912	(17,106)	553,806
Bridges and Arterial Streets	2,516,741	1,165,446	3,682,187	10,211,000	-	10,211,000	9,307,099	-	9,307,099	3,420,642	1,165,446	4,586,088
Land Acquisition, Rec. and Park Dev.	1,541,330	1,354,515	2,895,845	482,290	-	482,290	505,000	-	505,000	1,518,620	1,354,515	2,873,135
Urban Renewal	1,452,144	1,010,117	2,462,261	1,860,000	-	1,860,000	3,196,000	-	3,196,000	116,144	1,010,117	1,126,261
General Government	573,148	104,885	678,033	500	-	500	200,000	100,000	300,000	373,648	4,885	378,533
Fire Impact Fees	500	(500)	-	300,500	-	300,500	300,000	-	300,000	1,000	(500)	500
Public Safety Plan	6,976,196	(6,898,524)	77,672	6,100,000	1,100,000	7,200,000	2,390,467	1,300,000	3,690,467	10,685,729	(7,098,524)	3,587,205
City Facilities (PW Shops)	3,138,454	361,590	3,500,044	-	3,000,000	3,000,000	1,425,000	2,500,000	3,925,000	1,713,454	861,590	2,575,044
Enterprise Funds:												
Water	4,386,963	2,600,671	6,987,634	6,947,000	-	6,947,000	9,719,771	170,000	9,889,771	1,614,192	2,430,671	4,044,863
Sewer	11,022,180	2,136,095	13,158,275	10,285,000	-	10,285,000	11,832,949	1,195,000	13,027,949	9,474,231	941,095	10,415,326
Golf	1,056,224	(12,075)	1,044,149	1,850,000	300,000	2,150,000	1,890,579	200,000	2,090,579	1,015,645	87,925	1,103,570
Surface Water	4,634,122	1,269,695	5,903,817	10,509,000	-	10,509,000	11,842,851	235,000	12,077,851	3,300,271	1,034,695	4,334,966
Internal Service Funds:												
Equipment Rental and Replacement	3,600,733	1,134,562	4,735,295	2,365,831	-	2,365,831	2,269,409	819,000	3,088,409	3,697,155	315,552	4,012,707
Employee Healthcare Plan	70,012	527,780	597,792	8,725,122	-	8,725,122	8,710,402	-	8,710,402	84,732	527,780	612,512
LEOFF 1 Retiree Healthcare Plan	165,675	98,583	264,258	436,000	-	436,000	497,040	-	497,040	104,635	98,583	203,218
Firemen's Pension	1,522,456	8,767	1,531,223	70,000	-	70,000	65,000	-	65,000	1,527,456	8,767	1,536,223
TOTAL	\$ 65,772,218	\$ 10,088,650	\$ 75,860,868	\$ 151,353,431	\$ 7,860,463	\$ 159,213,894	\$ 157,446,907	\$ 8,669,463	\$ 166,106,370	\$ 59,678,742	\$ 9,289,650	\$ 68,968,392

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 Amendments	Mid-Biennial Amended Revenues	Beginning Fund Balance Adjustment	2022 Year-End Amendments	Total Revenues
000 General	\$ 11,631,350	\$ 62,749,717	\$ 67,597,992	\$ 141,979,059	\$ 10,108,037	\$ 152,087,096	\$ 3,525,023	\$ 3,294,000	\$ 158,906,119
105 Contingency	7,101,978	20,000	20,000	7,141,978	(653,809)	6,488,169	285,896	166,463	6,940,529
101 Lodging Tax	1,742,844	406,000	456,000	2,604,844	(30,455)	2,574,389	725,758	-	3,300,147
103 Residential Street	114,810	589,000	3,456,000	4,159,810	890,102	5,049,912	(17,105)	-	5,032,806
104 Arterial Street	1,327,257	6,481,000	3,311,000	11,119,257	5,858,785	16,978,042	1,165,446	-	18,143,488
109 Drug Seizure Fund	333,243	60,500	70,500	464,243	(1,709)	462,534	401,240	-	863,773
2XX LTGO Debt Service	381,630	3,602,338	8,645,004	13,408,972	3,587,898	16,996,870	(36,541)	-	16,960,329
213 UTGO Bonds	76,339	4,375,000	4,375,000	8,056,339	(66,380)	7,989,959	726,478	-	8,716,437
206 LID Guaranty	719,137	3,000	3,000	725,137	1,676	726,813	(410,519)	-	316,293
233 2013 LID	692,373	601,000	581,000	1,874,373	(69,801)	1,804,572	26,825	-	1,831,397
301 Land Acquisition, Rec & Park Dev.	2,171,922	1,942,800	475,940	4,590,662	87,458	4,678,120	1,354,515	-	6,032,635
302 Urban Renewal	1,835,169	410,000	1,860,000	4,105,169	31,975	4,137,144	1,010,117	-	5,147,261
303 General Government Imprvmnts	500,021	300,500	500	801,021	12,627	813,648	104,885	-	918,533
304 Fire Impact Fees	9,259	300,500	300,500	610,259	(9,259)	601,000	(600)	-	600,500
305 Public Safety Plan	147,873	6,705,000	6,100,000	12,952,873	3,091,140	16,044,013	(6,898,523)	1,100,000	10,245,489
306 City Facilities	4,249,144	3,450,000	-	7,699,144	1,901,718	9,600,862	361,590	3,000,000	12,962,452
401 Water	6,170,864	6,722,000	6,947,000	19,839,864	270,343	20,110,207	2,600,671	-	22,710,878
402 Sewer	12,762,798	10,032,000	10,285,000	33,079,798	602,178	33,681,976	2,136,095	-	35,818,071
411 Foster Golf Course	873,520	1,818,000	1,850,000	4,541,520	368,719	4,910,239	(12,075)	300,000	5,198,164
501 Surface Water	5,385,674	8,883,000	10,509,000	24,777,674	(502,438)	24,275,236	1,269,695	-	25,544,931
501 Equipment/Rental	2,969,227	2,784,818	2,365,831	8,119,876	1,406,556	9,526,432	1,134,553	-	10,660,984
502 Insurance Fund	642,799	8,118,924	8,725,122	17,486,845	(555,257)	16,931,588	527,780	-	17,459,368
503 Insurance - LEOFF 1 Fund	243,203	316,000	436,000	995,203	93,392	1,088,595	98,584	-	1,187,178
611 Firements Pension	1,516,780	70,000	70,000	1,656,780	676	1,657,456	8,767	-	1,666,223
Total	\$ 63,599,214	\$ 130,751,097	\$ 139,440,389	\$ 332,790,700	\$ 26,424,171	\$ 359,214,871	\$ 10,088,653	\$ 7,860,463	\$ 377,163,987

EXPENDITURES	2021 Expenditures	2022 Expenditures	2022 Ending Fund Balance	Total Expenditures	Mid-Biennial Amendments	Mid-Biennial Amended Expenditures	2022 Year-End Amendments	Net Effect on 2022 Ending Fund Balance	Total Expenditures
000 General	\$ 63,146,050	\$ 66,974,260	\$ 11,858,749	\$ 141,979,059	\$ 10,108,037	\$ 152,087,096	\$ 1,935,463	\$ 4,883,560	\$ 158,906,119
105 Contingency	-	-	7,141,978	7,141,978	(653,809)	6,488,169	-	452,360	6,940,529
101 Lodging Tax	1,101,781	1,013,209	489,854	2,604,844	(30,455)	2,574,389	-	725,758	3,300,147
103 Residential Street	369,000	3,610,000	180,810	4,159,810	890,102	5,049,912	-	(17,105)	5,032,806
104 Arterial Street	6,865,301	3,395,273	858,683	11,119,257	5,858,785	16,978,042	-	1,165,446	18,143,488
109 Drug Seizure Fund	200,000	40,000	224,243	464,243	(1,709)	462,534	205,000	196,240	863,773
2XX LTGO Debt Service	4,740,338	8,643,004	25,630	13,408,972	3,587,898	16,996,870	-	(36,541)	16,960,329
213 UTGO Bonds	3,602,975	4,374,975	78,389	8,056,339	(66,380)	7,989,959	-	726,478	8,716,437
206 LID Guaranty	-	-	725,137	725,137	1,676	726,813	-	(410,519)	316,293
233 2013 LID	648,588	628,563	597,222	1,874,373	(69,801)	1,804,572	-	26,825	1,831,397
301 Land Acquisition, Rec & Park Dev.	2,505,000	505,000	1,580,662	4,590,662	87,458	4,678,120	-	1,354,515	6,032,635
302 Urban Renewal	1,235,000	2,786,000	84,169	4,105,169	31,975	4,137,144	-	1,010,117	5,147,261
303 General Government Imprvmnts	240,000	200,000	361,021	801,021	(9,259)	791,762	100,000	4,885	918,533
304 Fire Improvements	300,000	300,000	10,259	610,259	(9,259)	601,000	-	(500)	600,500
305 Public Safety Plan	2,967,817	2,300,467	7,594,589	12,952,873	3,091,140	16,044,013	1,300,000	(7,098,523)	10,245,489
306 City Facilities	7,662,408	-	36,736	7,699,144	1,901,718	9,600,862	2,500,000	861,580	12,962,452
401 Water	8,555,244	9,689,329	1,595,291	19,839,864	270,343	20,110,207	170,000	2,430,671	22,710,878
411 Foster Golf Course	11,751,296	11,801,825	9,526,677	33,079,798	602,178	33,681,976	1,195,000	941,095	35,818,071
501 Surface Water	1,843,879	1,849,933	852,648	4,541,520	368,719	4,910,239	200,000	87,925	5,198,164
502 Insurance Fund	8,826,614	11,789,938	4,161,122	24,777,674	(502,438)	24,275,236	235,000	1,034,695	25,544,931
501 Equipment/Rental	2,854,868	2,252,165	3,012,843	8,119,876	1,406,556	9,526,432	819,000	315,553	10,660,984
502 Insurance - LEOFF 1 Fund	8,136,454	8,710,402	639,989	17,486,845	(555,257)	16,931,588	-	527,780	17,459,368
611 Firements Pension	486,920	497,040	11,243	995,203	93,392	1,088,595	-	98,584	1,187,178
Total	\$ 138,104,633	\$ 141,511,443	\$ 53,174,724	\$ 332,790,700	\$ 26,424,171	\$ 359,214,871	\$ 8,659,463	\$ 9,289,653	\$ 377,163,987