



## **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              |
| <b>Recreation Total</b>                 |        |  | <b>\$ 124,000</b>   | <b>\$ 124,000</b>   |
| Community Development                   | 2      | TDM Program, new Sustainable Transportation Communication Specialist           | 70,000              | 70,000              |
| <b>Community Development Total</b>      |        |  | <b>\$ 70,000</b>    | <b>\$ 70,000</b>    |
| 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             |
| <b>Fire Department Total</b>            |        |  | <b>\$ -</b>         | <b>\$ 475,000</b>   |
| 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           |
| <b>Dept. 20 Transfers Total</b>         |        |  | <b>\$ 1,100,000</b> | <b>\$ 1,266,463</b> |
| 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           |                     |
| <b>Total General Revenue Amendments</b> |        |  | <b>\$ 2,000,000</b> | <b>\$ -</b>         |

|                           |                  |                  |
|---------------------------|------------------|------------------|
| <b>Total General Fund</b> | <b>3,294,000</b> | <b>1,935,463</b> |
|---------------------------|------------------|------------------|

- 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             |                     |
|  |          | <b>Total Contingency Fund Amendments</b>                               | <b>\$ 166,463</b>   | <b>\$ -</b>         |
| 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             |
|  |          | <b>Total Drug Seizure Fund Amendments</b>                              | <b>\$ -</b>         | <b>\$ 205,000</b>   |
| Land Acq, Rec., & Park Dev. - Fund 301 | 19       | <u>Transfer from 301 to 306 of prior year available REET</u>           |                     | <u>500,000</u>      |
|  |          | <b>Total Land Acq., Rec., &amp; Park Dev. Amendments</b>               | <b>\$ -</b>         | <b>\$ 500,000</b>   |
| Gen Gov Improvements - Fund 303        | 12       | City Hall siding repair additional budget                              |                     | 100,000             |
|  |          | <b>Total General Government Improvements Amendments</b>                | <b>\$ -</b>         | <b>\$ 100,000</b>   |
| 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             |
|  |          | <b>Total Public Safety Plan Amendments</b>                             | <b>\$ 1,100,000</b> | <b>\$ 1,300,000</b> |
| 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           |
| City Facilities (PW Shops) - Fund 306  | 19       | <u>Transfer from 301 to 306 of prior year available REET</u>           | <u>500,000</u>      |                     |
|  |          | <b>Total City Facilities (PW Shops) Amendments</b>                     | <b>\$ 3,500,000</b> | <b>\$ 2,500,000</b> |
| Golf Course - Fund 411                 | 15       | Golf operational adjustments   |                     | 200,000             |
|  |          | <b>Total Golf Course Amendments</b>                                    | <b>\$ 300,000</b>   | <b>\$ 200,000</b>   |
| Water - Fund 401                       | 13       | PWS Phase 1 - \$500k utility fund transfer to 306 (@ 34% alloc)        |                     | 170,000             |
|  |          | <b>Total Water Amendments</b>  | <b>\$ -</b>         | <b>\$ 170,000</b>   |
| 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              |
|  |          | <b>Total Sewer Amendments</b>  | <b>\$ -</b>         | <b>\$ 1,195,000</b> |
| Surface Water - Fund 412               | 13       | PWS Phase 1 - \$500k utility fund transfer to 306 (@ 47% alloc)        |                     | 235,000             |
|  |          | <b>Total Surface Water Amendments</b>                                  | <b>\$ -</b>         | <b>\$ 235,000</b>   |
| 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              |
|  |          | <b>Total Equipment Rental &amp; Replacement Amendments</b>             | <b>\$ -</b>         | <b>\$ 819,000</b>   |

- 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
- 19) Budget to transfer \$500,000 of prior year available REET revenues from fund 301 to fund 306. If the George Long Shops sale is delayed into 2023, this transfer will ensure the Public Works shop project has available funds to cover expenditures. In order to maintain the 50/50 balance between government and utility funds, the utility fund contribution from footnote 13 above will be utilized.

**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 |
| <b>General Fund:</b>           | General Fund                         | 13,392,295             | 3,525,024            | 16,917,319              |
|                                | Contingency                          | 6,468,169              | 285,896              | 6,754,065               |
| <b>Special Revenue Funds:</b>  | Lodging Tax                          | 1,016,608              | 725,758              | 1,742,366               |
|                                | Drug Seizure                         | 166,034                | 401,239              | 567,273                 |
| <b>Debt Service Funds:</b>     | 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               |
| <b>Capital Projects Funds:</b> | 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               |
| <b>Enterprise Funds:</b>       | 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               |
| <b>Internal Service Funds:</b> | 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                 |
| <b>Fiduciary Fund:</b>         | Firemen's Pension                    | 1,522,456              | 8,767                | 1,531,223               |
|                                |                                      | <b>\$ 65,772,218</b>   | <b>\$ 10,088,650</b> | <b>\$ 75,860,868</b>    |

**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

Proposed Budget Changes - Summary by Fund

| 2022<br>Fund<br>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 |
| <b>General Fund Depts.</b>           |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Council                              |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Mayor                                |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Administrative Services              |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Finance                              |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Recreation & Parks                   |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Community Development                |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Municipal Court                      |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Police                               |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Fire                                 |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Public Works                         |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Transfers                            |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| General Revenue                      |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| <b>Total General Fund</b>            | 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              |
| <b>Special Revenue Funds:</b>        |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| 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                          | 6,488,169              | 285,896              | 6,774,065               | 20,000                | 186,463             | 186,463                 | -                     | -                   | -                       | 6,488,169            | 452,359             | 6,940,528               |
| <b>Debt Service Funds:</b>           |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| LIGO 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                 | 4,374,975             | -                   | 4,374,975               | 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                 | 1,294,234            | 41,474              | 1,295,708               |
| <b>Capital Projects Funds:</b>       |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| 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               | 500,000             | 1,005,000               | 1,518,620            | 854,515             | 2,373,135               |
| 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               | -                     | 3,500,000           | 3,500,000               | 1,425,000             | 2,500,000           | 3,925,000               | 1,713,454            | 1,361,590           | 3,075,044               |
| <b>Enterprise Funds:</b>             |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Water                                | 4,386,963              | 2,600,671            | 6,987,634               | 6,947,000             | -                   | 6,947,000               | 9,719,771             | 170,000             | 9,889,771               | 16,141,192           | 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               |
| <b>Internal Service Funds:</b>       |                        |                      |                         |                       |                     |                         |                       |                     |                         |                      |                     |                         |
| Equipment Rental and Replacement     | 3,600,733              | 1,134,552            | 4,735,285               | 2,365,831             | -                   | 2,365,831               | 2,269,409             | 819,000             | 3,088,409               | 3,697,156            | 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                 |
| LEO/FF 1 Retiree Healthcare Plan     | 165,675                | 98,583               | 264,258                 | 436,000               | -                   | 436,000                 | 497,040               | -                   | 497,040                 | 104,635              | 98,583              | 203,218                 |
| Fleming'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               |
| <b>TOTAL</b>                         | <b>\$ 65,772,218</b>   | <b>\$ 10,088,650</b> | <b>\$ 75,860,868</b>    | <b>\$ 151,353,431</b> | <b>\$ 8,360,463</b> | <b>\$ 159,713,894</b>   | <b>\$ 157,446,907</b> | <b>\$ 9,159,463</b> | <b>\$ 166,606,370</b>   | <b>\$ 59,678,742</b> | <b>\$ 9,289,650</b> | <b>\$ 68,968,992</b>    |

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|                                       | 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                 | 361,630                     | 4,382,338             | 8,645,004             | 13,408,972            | 3,587,898               | 16,996,870                    | (36,541)                          | -                        | 16,960,329            |
| 213 UTGO Bonds                        | 76,339                      | 3,605,000             | 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                       | (500)                             | -                        | 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                           | 3,500,000                | 13,462,452            |
| 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             |
| 412 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 Firemen's Pension                 | 1,516,780                   | 70,000                | 70,000                | 1,656,780             | 676                     | 1,657,456                     | 8,767                             | -                        | 1,666,223             |
| <b>Total</b>                          | <b>\$ 63,599,214</b>        | <b>\$ 130,751,097</b> | <b>\$ 138,449,389</b> | <b>\$ 332,790,700</b> | <b>\$ 26,424,171</b>    | <b>\$ 359,214,871</b>         | <b>\$ 10,088,653</b>              | <b>\$ 8,360,463</b>      | <b>\$ 377,663,987</b> |

|                                       | 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                         | 500,000                  | 854,515                                | 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               | 12,627                  | 813,648                           | 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             | 2,390,467             | 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             | -                     | 367,736                  | 7,699,144             | 1,901,718               | 9,600,862                         | 2,500,000                | 1,361,590                              | 13,462,452            |
| 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            |
| 402 Sewer                             | 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            |
| 411 Foster Golf Course                | 1,843,879             | 1,844,993             | 852,648                  | 4,541,520             | 368,719                 | 4,910,239                         | 200,000                  | 87,925                                 | 5,198,164             |
| 412 Surface Water                     | 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             | 2,525,165             | 3,012,843                | 8,119,876             | 1,406,556               | 9,526,432                         | 819,000                  | 315,563                                | 10,660,984            |
| 502 Insurance Fund                    | 813,645               | 8,710,402             | 639,989                  | 17,486,845            | (555,257)               | 16,931,588                        | -                        | 527,780                                | 17,459,368            |
| 503 Insurance - LEOFF 1 Fund          | 486,920               | 497,040               | 11,243                   | 995,203               | 93,392                  | 1,088,595                         | -                        | 98,584                                 | 1,187,178             |
| 611 Firemen's Pension                 | 65,000                | 65,000                | 1,526,780                | 1,656,780             | 676                     | 1,657,456                         | -                        | 8,767                                  | 1,666,223             |
| <b>Total</b>                          | <b>\$ 138,104,533</b> | <b>\$ 141,511,443</b> | <b>\$ 53,174,724</b>     | <b>\$ 332,790,700</b> | <b>\$ 26,424,171</b>    | <b>\$ 359,214,871</b>             | <b>\$ 9,159,463</b>      | <b>\$ 9,289,653</b>                    | <b>\$ 377,663,987</b> |





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                     | 4,382,338             | 8,645,004             | 13,408,972            | 3,587,898               | 16,996,870                    | (36,541)                          | -                        | 16,960,329            |
| 213 UTGO Bonds                        | 76,339                      | 3,605,000             | 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                       | (500)                             | -                        | 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                           | 3,500,000                | 13,462,452            |
| 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             |
| 412 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 Firemen's Pension                 | 1,516,780                   | 70,000                | 70,000                | 1,656,780             | 676                     | 1,657,456                     | 8,767                             | -                        | 1,666,223             |
| <b>Total</b>                          | <b>\$ 63,599,214</b>        | <b>\$ 130,751,097</b> | <b>\$ 138,440,389</b> | <b>\$ 332,790,700</b> | <b>\$ 26,424,171</b>    | <b>\$ 359,214,871</b>         | <b>\$ 10,088,653</b>              | <b>\$ 8,360,463</b>      | <b>\$ 377,663,987</b> |

| 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                         | 500,000                  | 854,515                                | 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               | 12,627                  | 813,648                           | 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             | 2,390,467             | 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                | 1,361,590                              | 13,462,452            |
| 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            |
| 402 Sewer                             | 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            |
| 411 Foster Golf Course                | 1,843,879             | 1,844,993             | 852,648                  | 4,541,520             | 368,719                 | 4,910,239                         | 200,000                  | 87,925                                 | 5,198,164             |
| 412 Surface Water                     | 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 Fund                    | 8,136,454             | 8,710,402             | 639,989                  | 17,486,845            | (555,257)               | 16,931,588                        | -                        | 527,780                                | 17,459,368            |
| 503 Insurance - LEOFF 1 Fund          | 486,920               | 497,040               | 11,243                   | 995,203               | 93,392                  | 1,088,595                         | -                        | 98,584                                 | 1,187,178             |
| 611 Firemen's Pension                 | 65,000                | 65,000                | 1,526,780                | 1,656,780             | 676                     | 1,657,456                         | -                        | 8,767                                  | 1,666,223             |
| <b>Total</b>                          | <b>\$ 138,104,533</b> | <b>\$ 141,511,443</b> | <b>\$ 53,174,724</b>     | <b>\$ 332,790,700</b> | <b>\$ 26,424,171</b>    | <b>\$ 359,214,871</b>             | <b>\$ 9,159,463</b>      | <b>\$ 9,289,653</b>                    | <b>\$ 377,663,987</b> |