



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: October 17, 2023

SUBJECT: 2023 - 2024 Mid-Biennium Budget Amendment Ordinance

ISSUE

Approve the administrative 2023 - 2024 mid-biennium 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 charts. 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,
- Truing up certain expenditure budgets including liability insurance and LEOFF 1 responsibilities
- Formalize budget amendments previously approved via Council consensus.

The proposed amendments also reflect a change in budget philosophy. In order to maintain the integrity of department budgets and demonstrate the cost of providing the current level of services, department budgets that are expected to be below budget due to vacancies, etc., will not be reduced to cover expenditures elsewhere. Rather, unbudgeted expenditures will be called out in the charts below for full transparency, but budgets will not be moved from one department to another to cover the unbudgeted costs. All revenues and expenditures have been reviewed and expected results (net increase in revenue and net decreases in total expenditures) are shown in the Dept. 20 section.

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 decrease of \$2,840,262 to adjust the budgeted beginning fund balance to reflect the actual beginning fund balance. Land sale revenue that was anticipated at the end of 2022 was not received.

It should be noted that after all amendments, the general fund is expected to meet reserve policy requirements for both 2023 and 2024.

Amendments by Department

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

Dept.	Not	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Mayor (Economic Development)	A	Carryforward unused 2022 Econ Dev Strategy funds		84,000		
Mayor (Economic Development)	B	Reallocate unused ARPA for Business assistance for use in 2024 budgets (from 9/25/23 Council meeting)	(190,000)	(190,000)		
Mayor (City Attorney)	C	Increase budget for Prosecution services (from 6/5/23 Reg Council Meeting)		9,000		18,000
		Mayor Total	\$ (190,000)	\$ (97,000)	\$ -	\$ 18,000
Administrative Services (Comm Svcs & Engagement)	B	Reallocate unused ARPA for rental assistance for use in 2024 budgets (from 9/25/23 Council meeting)	(135,000)	(135,000)		
Administrative Services (TIS)	D	Tukwila Connectivity Project (from 3/20/23 Council meeting)	1,336,350	1,336,350		
Administrative	O	True up voter registration costs		20,000		20,000
		Administrative Services Total	\$ 1,201,350	\$ 1,221,350	\$ -	\$ 20,000
Finance	E	Roll forward unused budget-financial sustainability plan		(100,000)		100,000
Finance	F	Roll forward unused budget-ERP expenses		(270,000)		270,000
Finance	I	2nd dedicated B&O position				170,000
Finance	U	Increase in liability insurance per WCIA				68,515
		Finance Total	\$ -	\$ (370,000)	\$ -	\$ 608,515
Recreation-Parks	B	Reallocate returned 2023 ARPA funds to Parks Maint position 2024 (from 9/25/23 Council meeting)			149,455	
Recreation	G	Grant: NRPA Community Wellness Hub grant & related activities (from 6/3/23 Council meeting)	85,000	85,000		
Recreation	G	Grant: add budget for VSHSL grant (from 3/20/23 Council meeting)	60,000	60,000	60,000	60,000
Recreation	G	Add budget to account for Operating Grants & sponsorships activity and operating adjustments	60,396	60,396	61,670	61,670
Recreation	G	Grant: King County Re+ Grant (Reg Council meeting 10/2/23)			83,000	83,000
Recreation	G	Grant: Planning for Recreation Access (PRA) (Reg Council meeting 9/18/23)	10,000	10,000	187,300	187,300
		Recreation Total	\$ 215,396	\$ 215,396	\$ 541,425	\$ 391,970
Community Development	B	Reallocate returned 2023 ARPA funds to Permit Processing position 2024 (from 9/25/23 Council meeting)			246,429	
Community Development	G	Increased funding for WSDOT TDM grant (from 10/2/23 Council meeting)	4,774	4,774	9,548	9,546
Community Development	G	New KC Metro TDM grant (from 2/13/23 Council meeting)	112,500	112,500	112,500	112,500
Community Development	G	New GMC Periodic Update grant (from 2/13/23 Council meeting)	72,500	72,500	52,500	52,500
Community Development	G	New Middle Housing grant (from 2/13/23 Council meeting)	140,500	140,500	10,500	10,500
Community	G	New HAPI grant	15,591	15,591	4,410	4,410
		Community Development Total	\$ 345,865	\$ 345,865	\$ 435,887	\$ 189,456
Police	H	Increase Employer contributions for LEOFF1 plan		21,500		21,500
Police	U	Increase in liability insurance per WCIA				49,414
		Police Total	\$ -	\$ 21,500	\$ -	\$ 70,914

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Dept.	Not	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Fire	H	Increase Employer contributions for LEOFF1 plan		28,500		28,500
Fire	J	Additional costs of PSRFA contract		700,000		
Fire	J	Additional revenues for Fire services to reflect revised projections	200,000		400,000	
Fire	U	Increase in liability insurance per WCIA				35,257
Fire Department Total			\$ 200,000	\$ 728,500	\$ 400,000	\$ 63,757
Public Works-Street Maintenance	B	Reallocate unused 2023 ARPA to Street Maint positions for 2024 (from 9/25/23 Council meeting)			225,641	
Public Works-Facilities, Eng. & Streets	K	Operating adjustments-PW Facilities, Engineering and Streets				-
Public Works	U	Increase in liability insurance per WCIA				7,336
Public Works Total			\$ -	\$ -	\$ 225,641	\$ 7,336

Dept.	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Dept. 20 - Transfers Out	L	Authorize transfer of Gazebo Insurance funds from Gen Fd to Fd 301		51,681		
Dept. 20 - Transfers Out	F	Roll forward unused budget-ERP transfer from 302	(270,000)		270,000	
Dept. 20 - Transfers Out	M	Carry forward unused transfer in budget for TCC HVAC		(100,000)		100,000
Dept. 20 - Transfers Out	N	Transfer out to Fund 105 - one time construction sales tax		170,470		
Dept. 20 - Transfers Out	P*	Teamsters and non-rep retro pay adjustment for 2020-2022		1,500,000		
Dept. 20 - Transfers Out	V*	General revenue increases & departmental expenditure one-time savings	1,600,000	(400,000)		(600,000)
Dept. 20 Transfers Total			\$ 1,330,000	\$ 1,222,151	\$ 270,000	\$ (500,000)

Dept.	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
General Revenue	S	Increase Sales Tax budget to reflect better than expected results	1,000,000		1,100,000	
General Revenue	T	Add additional budget to reflect higher interest earnings	150,000		150,000	
Total General Revenue Amendments			\$ 1,150,000	\$ -	\$ 1,250,000	\$ -

Total General Fund	4,252,611.00	3,287,762.00	3,122,953.00	869,948.00
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A	Carry forward of unused budget from 2022 for Economic Development Strategy
B	ARPA budget from business assistance and rental assistance are being returned for reallocation to 2024 for Planning, Parks, and Streets Maintenance
C	Increase budgets for prosecution services contracts
D	Add budgets for Tukwila Connectivity project grant revenues and related expenditures
E	Roll-forward of budget for Long Term Financial Sustainability plan, work began later in 2023 and will continue into 2024
F	Roll-forward of budget for ERP project, delays in project timeline including payroll module implementation
G	Adjustments to Parks & Recreation operations and DCD due to grants and other funding received and related expenditures
H	Add budgets to 2023/2024 for contributions to LEOFF 1 retirees healthcare fund (Fund 503) from both Police and Fire
I	2nd B&O position needed for basic program. Administering the B&O tax involves a wide variety of duties that exceed current capacity. We need to answer tax questions from customers, review tax returns filed for accuracy and timeliness (which includes gathering additional records/information and giving written tax reporting instructions), reconcile payments received to amounts reported on the returns, invoice and refund over- or under-payments, work amended returns/refund requests, work penalty waiver requests and appeals/correction requests, and maintain our database of active businesses and their filing

	history (which involves analyzing DOR business licensing and sales tax data on a regular basis) to identify unfiled tax returns and/or unlicensed businesses. This is in addition to the 2 positions approved through the budget process.
J	Adding budget for Fire services contract with PSRFA to account for additional costs to City combined with additional revenue projected for fire services. Costs are associated with overtime and increased dispatch costs
K	Operating adjustments for Facilities, Engineering and Streets, three positions were reclassified resulting in a net \$0 change to the Public Works budget
L	Authorizing a transfer to fund 301 for insurance proceeds related to gazebo replacement costs, which were paid by fund 301. Insurance proceeds were received in General Fund in 2022
M	Work for the TCC HVAC project (in fund 302) is expected to occur primarily in 2024; project costs and sources are being shifted to 2024
N	Authorize the transfer to Contingency of 10% of prior year construction sales taxes, 2022 construction related sales taxes \$1,704,700
O	True up voter registration costs. This is a pass-through charge from King county that we don't have control over
P	Retros for non-represented employees and one bargaining group will be charged to Dept. 20 rather than skew department budgets. Funding for retros will come from departments' underspending in 2023 and will be sufficient to cover the retro payments. Retro includes both salary adjustments as well as associated benefits. This affects approximately 80 employees. Notation only, budgets will not be adjusted. Non-rep retro approved via ordinance 2688
S	Increasing the Retail Sales Taxes budget to reflect revised projections. This increase is primarily related to high costs and inflation and doesn't necessarily reflect higher retail sales activity
T	Adding additional budget to reflect higher interest earnings due to the current economic/interest rate environment
U	Increase in liability insurance per WCIA. This is above what was originally projected when the budget was drafted
V	Projected general revenue increases/departmental underspends. Notation only, budgets will not be adjusted

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	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Contingency - Fund 105	1	Transfer in from General Fund - one time construction sales tax	170,470			
Contingency - Fund 105	2	Add additional budget to reflect higher interest earnings	100,000		100,000	
Total Contingency Fund Amendments			\$ 270,470	\$ -	\$ 100,000	\$ -

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Drug Seizure - Fund 109	3	Reclassify MHP Co-responder budget from Wages/Benefits to Prof Svcs (Reg meeting 5/8/23)		-		-
Drug Seizure - Fund 109	3	Grant reimbursement AWC Co Responder (Reg meeting 9/18/23)	60,000			
Total Drug Seizure Fund Amendments			\$ 60,000	\$ -	\$ -	\$ -

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Residential Streets - Fund 103	4	Move forward unspent Neighborhood Traffic Calming budget to 2024 (project 82310301)	-	(250,000)	-	250,000
Residential Streets - Fund 103	4	Roll over unspent funds of S 152nd Safe Routes to School (project 91710303)	(4,000,000)	(4,015,000)	4,000,000	4,015,000
Residential Streets - Fund 103	4	Roll over unspent funds of 46th Ave S Safe Routes to School (project 91710301)		(510,000)		510,000
Residential Streets - Fund 103						
Total Residential Street Amendments			\$ (4,000,000)	\$ (4,775,000)	\$ 4,000,000	\$ 4,775,000

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Bridges & Arterial Street - Fund 104	4	Move forward Allentown Truck Reroute/EIS (project 92110405) funds of the \$1.3M council allocation		(750,000)		750,000
Bridges & Arterial Street - Fund 104	4	Move forward unspent Green River Trail Improvements (project 91810403) funds		(1,150,000)		1,150,000
Bridges & Arterial Street - Fund 104	4	Move forward unspent funds, Transportation Element of Comprehensive Plan (project 72010405)		(300,000)		350,000
Bridges & Arterial Street - Fund 104	4	Move forward budget for Southcenter/65th Ave (project 90310404) to 2024		(100,000)		100,000
Bridges & Arterial Street - Fund 104	5	Grant: Safe Streets & Roads for All, Used with Transportation Element of Comp Plan (Reg meeting 3/20/23)			200,000	200,000
Total Bridges & Arterial Street Amendments			\$ -	\$ (2,300,000)	\$ 200,000	\$ 2,550,000

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Land Acq, Rec., & Park Dev. - Fund 301	2	Add additional budget to reflect higher interest earnings			142,000	
Land Acq, Rec., & Park Dev. - Fund 301	6	Authorize additional expenditures for Parks project				142,000
Land Acq, Rec., & Park Dev. - Fund 301	7	Authorize transfer of Gazebo Insurance funds from Gen Fd to Fd 301	51,681			
Total Land Acq., Rec., & Park Dev. Amendments			\$ 51,681	\$ -	\$ 142,000	\$ 142,000

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Urban Renewal - Fund 302	8	Roll forward unused budget-ERP transfer to Gen Fd		(270,000)		270,000
Urban Renewal - Fund 302	9	Funding Transfer to 306 for Government contribution to PW Shops (Reg meeting 6/5/23)		1,000,000		
Total Urban Renewal Amendments			\$ -	\$ 730,000	\$ -	\$ 270,000

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Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Gen Gov Improvements - Fund 303	10	Carry forward unused budget for TCC HVAC	(1,800,000)	(1,865,000)	1,800,000	1,825,000
Gen Gov Improvements - Fund 303	10	Carry forward unused transfer in budget for TCC HVAC	(100,000)		100,000	
Gen Gov Improvements - Fund 303	4	Move forward & adjust unspent citywide facilities plan funds		(340,000)		340,000
Gen Gov Improvements - Fund 303	4	Roll forward unused 2022 budget for City Hall Siding repair		149,200		
Total General Government Improvements Amendments			\$ (1,900,000)	\$ (2,055,800)	\$ 1,900,000	\$ 2,165,000

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Fire Impact Fees - Fund 304	11	Additional Fire Impact fees & authorize transfer 304 to 305	450,000	450,000		
Total Fire Impact Fees Amendments			\$ 450,000	\$ 450,000	\$ -	\$ -

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Public Safety Plan - Fund 305	11	Authorize additional transfer from 304 to 305-Fire Impact fees	450,000			
Total Public Safety Plan Amendments			\$ 450,000	\$ -	\$ -	\$ -

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
City Facilities (PW Shops) - Fd 306	4	Roll forward remaining Minkler Shop improvements budget to 2024		(200,000)		200,000
City Facilities (PW Shops) - Fd 306	9	Additional authorization for 2023 PW Shops expenditures based on projections		200,000		
City Facilities (PW Shops) - Fd 306	9	Funding Transfer from 302 for Government contribution to PW Shops	1,000,000			
Total City Facilities (PW Shops) Amendments			\$ 1,000,000	\$ -	\$ -	\$ 200,000

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
LID/Guaranty - Fund 206 & 233	12	Add budget for LID interest expense based on actual amount paid		19,188		
LID/Guaranty Fund Amendments			\$ -	\$ 19,188	\$ -	\$ -

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Golf Course - Fund 411	13	Golf course fleet capital purchases <i>(from 5/1/23 Council meeting)</i>		80,000		
Golf Course - Fund 411	13	Golf Course operations adjustments	100,000	100,000	333,000	84,199
Golf Course - Fund 411	15	Increase in liability insurance per WCIA				3,512
Total Golf Course Amendments			\$ 100,000	\$ 180,000	\$ 333,000	\$ 87,711

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Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Water - Fund 401	15	Increase in liability insurance per WCIA				5,535
Total Water Amendments			\$ -	\$ -	\$ -	\$ 5,535

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Sewer - Fund 402	15	Increase in liability insurance per WCIA				4,005
Total Sewer Amendments			\$ -	\$ -	\$ -	\$ 4,005

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Surface Water - Fund 412	15	Increase in liability insurance per WCIA				4,005
Total Surface Water Amendments			\$ -	\$ -	\$ -	\$ 4,005

Fund	Note	Description of Proposed Amendment	2023		2024	
			Revenue	Expenditure	Revenue	Expenditure
Insurance Fund LEOFF1 (503)	14	Increase Employer contributions for LEOFF1 plan	50,000		50,000	
Total Insurance LEOFF 1 Fund Amendments			\$ 50,000	\$ -	\$ 50,000	\$ -

1	Transfer in 1% of prior year construction sales tax, per policy
2	Adding additional budget to reflect higher interest earnings due to the current economic/interest rate environment
3	Reclassify mental health professional from a position to a contract. Simply moves existing budget from salaries/benefits to contracted services
4	Reallocate budget from approved projects from 2023 to 2024
5	Recognize new grant revenue
6	Add expenditure budget to account for additional interest earnings
7	Insurance proceeds for the gazebo rebuild were placed in the general fund but expenditures occurred in fund 301. Authorizes transfer of the insurance proceeds to the correct fund
8	Move funding for ERP project from 2023 to 2024
9	Transfer funds from fund 302 to the PW Shops project and align budgets to current project spend plan
10	Reallocate budget from approved projects from 2023 to 2024
11	Increase fire impact fee budget to reflect revised projections and true up transfers to fund 305
12	True up expenditure budget for Local Improvement District #33 to match debt service requirements
13	Add budget for golf course capital purchases. Revenues have increased sufficiently enough to cover these additional expenses
14	Add budgets to 2023/2024 for contributions to LEOFF 1 retirees healthcare fund (Fund 503) from both Police and Fire
15	Increase in liability insurance per WCIA. This is above what was originally projected when the budget was drafted

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	19,085,142	(2,840,262)	16,244,880
	Contingency	7,042,148	(295,673)	6,746,475
Special Revenue Funds:	Lodging Tax	2,048,201	294,218	2,342,419
	Drug Seizure	435,515	(140,295)	295,220
Debt Service Funds:	LTGO Debt Service Funds (2XX)	-	-	-
	UTGO Debt Service Fund	314,818	87,811	402,630
	LID/Guaranty	1,345,636	(12,837)	1,332,799
Capital Projects Funds:	Residential Streets	847,903	(113,497)	734,407
	Bridges and Arterial Streets	6,570,879	(1,036,386)	5,534,493
	Land Acquisition, Rec. and Park Dev.	3,751,186	(681,383)	3,069,803
	Urban Renewal	1,183,800	220,443	1,404,242
	General Government	444,128	109,258	553,386
	Fire Impact Fees	-	-	-
	Public Safety Plan	538,557	453,309	991,865
	City Facilities (PW Shops)	2,274,324	(314,958)	1,959,366
Enterprise Funds:	Water	4,690,562	479,614	5,170,176
	Sewer	11,742,027	536,097	12,278,125
	Golf	1,505,043	(36,912)	1,468,130
	Surface Water	5,944,369	1,195,951	7,140,321
Internal Service Funds:	Equipment Rental and Replacement	4,322,760	(100,403)	4,222,357
	Employee Healthcare Plan	764,171	1,607,526	2,371,697
	LEOFF 1 Retiree Healthcare Plan	258,737	(84,183)	174,554
Fiduciary Fund:	Firemen's Pension	1,543,370	22,737	1,566,108
		\$ 76,653,277	\$ (649,824)	\$ 76,003,453

RECOMMENDATION

The Council is asked to approve the Budget Amendment ordinance and consider this item at the November 13, 2023, Committee of the Whole, and November 20, 2023, Regular Council Meeting.

ATTACHMENTS

- Draft Ordinance
- Proposed Budget Changes – Summary by Fund
- Reconciliation of 2023 - 2024 Budget Summary to Ordinance

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 2688, WHICH ADOPTED THE CITY OF TUKWILA'S BIENNIAL BUDGET FOR THE 2023-2024 BIENNIUM, TO ADOPT AN AMENDED MID-BIENNIUM BUDGET; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on November 28, 2022, the City Council of the City of Tukwila adopted Ordinance No. 2688, which adopted the 2023 - 2024 biennial budget of the City of Tukwila; and

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

WHEREAS, on November 13, 2023, following required public notification, the City Council conducted a public hearing on the proposed mid-biennium budget amendment;

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

Section 1. Ordinance Amended. Tukwila Ordinance No. 2688 is hereby amended with the City Council's adoption of the document entitled "City of Tukwila 2023-2024 Mid-Biennium Budget Amendment," attached hereto and incorporated by this reference as if fully set forth herein, in accordance with RCW 35A.34.200.

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

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

FUND	EXPENDITURES	REVENUES
000 General	\$166,485,032 <u>\$171,020,334</u>	\$166,485,032 <u>\$171,020,334</u>
105 Contingency	\$7,082,148 <u>\$7,156,945</u>	\$7,082,148 <u>\$7,156,945</u>
101 Hotel/Motel Lodging Tax	\$3,530,201 <u>\$3,824,319</u>	\$3,530,201 <u>\$3,824,319</u>
103 City Street Residential Streets	\$9,326,503 <u>\$9,213,007</u>	\$9,326,503 <u>\$9,213,007</u>
104 <u>Bridges and</u> Arterial Streets	\$30,749,479 <u>\$29,913,093</u>	\$30,749,479 <u>\$29,913,093</u>
109 Drug Seizure Fund	\$666,515 <u>\$586,220</u>	\$666,515 <u>\$586,220</u>
2XX LTGO Debt Service Funds	\$11,815,404	\$11,815,404
213 Unlimited Tax G.O. UTGO Bonds	\$9,615,168 <u>\$9,702,980</u>	\$9,615,168 <u>\$9,702,980</u>
206 LID Guaranty	\$764,958 <u>\$756,347</u>	\$764,958 <u>\$756,347</u>
233 2013 LID	\$1,615,678 <u>\$1,611,452</u>	\$1,615,678 <u>\$1,611,452</u>
301 Land Acquisition, Recreation & Park Dev.	\$4,692,436 <u>\$4,204,734</u>	\$4,692,436 <u>\$4,204,734</u>
302 Facility Replacement Urban Renewal	\$2,533,800 <u>\$2,754,242</u>	\$2,533,800 <u>\$2,754,242</u>
303 General Government Improvements	\$2,345,128 <u>\$2,454,386</u>	\$2,345,128 <u>\$2,454,386</u>
304 Fire Improvements Impact Fees	\$600,000 <u>\$1,050,000</u>	\$600,000 <u>\$1,050,000</u>
305 Public Safety Plan	\$2,738,557 <u>\$3,641,865</u>	\$2,738,557 <u>\$3,641,865</u>
306 City Facilities	\$6,256,324 <u>\$6,941,366</u>	\$6,256,324 <u>\$6,941,366</u>
401 Water	\$22,155,562 <u>\$22,635,176</u>	\$22,155,562 <u>\$22,635,176</u>
402 Sewer	\$34,034,242 <u>\$34,570,340</u>	\$34,034,242 <u>\$34,570,340</u>
411 Foster Golf Course	\$6,094,043 <u>\$6,490,130</u>	\$6,094,043 <u>\$6,490,130</u>
412 Surface Water	\$28,393,244 <u>\$29,589,196</u>	\$28,393,244 <u>\$29,589,196</u>
501 Equipment Rental <u>and Replacment</u>	\$7,945,539 <u>\$7,845,136</u>	\$7,945,539 <u>\$7,845,136</u>
502 Insurance Fund Employee Healthcare Plan	\$13,172,855 <u>\$14,780,381</u>	\$13,172,855 <u>\$14,780,381</u>
503 Insurance --LEOFF 1 Fund Retiree Healthcare Plan	\$959,737 <u>\$975,554</u>	\$959,737 <u>\$975,554</u>
611 Firemen's Pension	\$1,694,370 <u>\$1,717,108</u>	\$1,694,370 <u>\$1,717,108</u>
Total	\$375,266,924 <u>\$385,249,815</u>	\$375,266,924 <u>\$385,249,815</u>

Section 4. Copies on File. A complete copy of the amended budget for 2023-2024, 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 2023-2024, 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 5. Corrections by City Clerk or Code Reviser Authorized. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

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

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

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2023.

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 2023-2024 Mid-Biennium Budget Amendment

City of Tukwila Mid-Biennium Budget Amendment
Reconciliation of Budget Summary to Ordinance

REVENUES	2023 Beginning Fund Balance	2023 Revenues	2024 Revenues	Total Revenues	Mid-Biennial Amendment			Mid-Biennial Amendments	Mid-Biennial Amended Revenues
					Beg. Fund Balance Adj.	2023	2024		
000 General	\$ 19,085,142	\$ 71,839,634	\$ 75,560,256	\$ 166,485,032	\$ (2,840,262)	\$ 4,252,611	\$ 3,122,953	\$ 4,535,302	\$ 171,020,334
105 Contingency	7,042,148	20,000	20,000	7,082,148	(295,673)	270,470	100,000	74,797	7,156,945
101 Lodging Tax	2,048,201	726,000	756,000	3,530,201	294,218	-	-	294,218	3,824,419
103 Residential Street	847,903	5,352,800	3,125,800	9,326,503	(113,497)	(4,000,000)	4,000,000	(113,497)	9,213,007
104 Arterial Street	6,570,879	4,873,800	19,304,800	30,749,479	(1,036,386)	-	200,000	(836,386)	29,913,093
109 Drug Seizure Fund	435,515	115,500	115,500	666,515	(140,295)	60,000	-	(80,295)	586,220
2XX LTGO Debt Service	-	6,179,070	5,636,334	11,815,404	-	-	-	-	11,815,404
213 UTGO Bonds	314,818	4,487,175	4,813,175	9,615,168	87,811	-	-	87,811	9,702,980
206 LID Guaranty	758,958	3,000	3,000	764,958	(8,612)	-	-	(8,612)	756,347
233 2013 LID	586,678	525,000	504,000	1,615,678	(4,225)	-	-	(4,225)	1,611,452
301 Land Acquisition, Rec & Park Dev.	3,751,186	487,250	454,000	4,692,436	(681,383)	51,681	142,000	(487,702)	4,204,734
302 Urban Renewal	1,183,800	1,350,000	-	2,533,800	220,443	-	-	220,443	2,754,242
303 General Government Imprmnts	444,128	1,901,000	-	2,345,128	109,258	(1,900,000)	1,900,000	109,258	2,454,386
304 Fire Impact Fees	-	300,000	300,000	600,000	-	450,000	-	450,000	1,050,000
305 Public Safety Plan	538,557	1,100,000	1,100,000	2,738,557	453,309	450,000	-	903,309	3,641,865
306 City Facilities	2,274,324	2,141,000	1,841,000	6,256,324	(314,958)	1,000,000	-	685,042	6,941,366
401 Water	4,690,562	7,728,000	9,737,000	22,155,562	479,614	-	-	479,614	22,635,176
402 Sewer	11,742,027	10,882,300	11,409,915	34,034,242	536,097	-	-	536,097	34,570,340
411 Foster Golf Course	1,505,043	2,294,500	2,294,500	6,094,043	(36,912)	100,000	333,000	396,088	6,490,130
412 Surface Water	5,944,369	11,367,500	11,081,375	28,393,244	1,195,951	-	-	1,195,951	29,589,196
501 Equipment Rental	4,322,760	2,237,991	1,384,788	7,945,539	(100,403)	-	-	(100,403)	7,845,136
502 Insurance Fund	764,171	6,204,342	6,204,342	13,172,855	1,607,526	-	-	1,607,526	14,780,381
503 Insurance - LEOFF 1 Fund	258,737	350,500	350,500	959,737	(84,183)	50,000	50,000	15,817	975,554
611 Firemen's Pension	1,543,370	75,500	75,500	1,694,370	22,737	-	-	22,737	1,717,108
Total	\$ 76,653,277	\$ 142,541,862	\$ 156,071,785	\$ 375,266,924	\$ (649,824)	\$ 784,762	\$ 9,847,953	\$ 9,982,891	\$ 385,249,815

EXPENDITURES	2023 Expenditures	2024 Expenditures	2024 Ending Fund Balance	Total Expenditures	Mid-Biennial Amendment			Mid-Biennial Amendments	Mid-Biennial Amended Expenditures
					2023	2024	Mid-Biennial Net Effect on 2024 Ending Fund Balance		
000 General	\$ 75,756,268	\$ 77,992,440	\$ 12,736,324	\$ 166,485,032	\$ 3,287,762	\$ 869,948	\$ 377,592	\$ 4,535,302	\$ 171,020,334
105 Contingency	-	-	7,082,148	7,082,148	-	-	74,797	74,797	7,156,945
101 Lodging Tax	938,890	944,668	1,646,643	3,530,201	-	-	294,218	294,218	3,824,419
103 Residential Street	5,912,000	3,145,000	269,503	9,326,503	(4,775,000)	4,775,000	(113,497)	(113,497)	9,213,007
104 Arterial Street	6,149,662	19,209,451	5,390,366	30,749,479	(2,300,000)	2,550,000	(1,086,386)	(836,386)	29,913,093
109 Drug Seizure Fund	266,008	279,297	121,211	666,515	-	-	(80,295)	(80,295)	586,220
2XX LTGO Debt Service	6,179,070	5,636,334	-	11,815,404	-	-	-	-	11,815,404
213 UTGO Bonds	4,485,975	4,811,975	317,218	9,615,168	-	-	87,811	87,811	9,702,980
206 LID Guaranty	-	-	764,958	764,958	19,188	-	(27,799)	(8,612)	756,347
233 2013 LID	525,000	504,000	586,678	1,615,678	-	-	(4,225)	(4,225)	1,611,452
301 Land Acquisition, Rec & Park Dev.	931,250	1,179,000	2,582,186	4,692,436	-	142,000	(629,702)	(487,702)	4,204,734
302 Urban Renewal	300,000	200,000	2,033,800	2,533,800	730,000	270,000	(779,557)	220,443	2,754,242
303 General Government Imprmnts	2,345,128	-	-	2,345,128	(2,055,800)	2,165,000	58	109,258	2,454,386
304 Fire Improvements	300,000	300,000	-	600,000	450,000	-	-	450,000	1,050,000
305 Public Safety Plan	1,319,019	1,317,849	101,689	2,738,557	-	-	903,309	903,309	3,641,865
306 City Facilities	2,700,000	3,000,000	556,324	6,256,324	-	200,000	485,042	685,042	6,941,366
401 Water	9,191,362	9,852,599	3,111,601	22,155,562	-	5,535	474,079	479,614	22,635,176
402 Sewer	12,549,000	13,570,855	7,914,388	34,034,242	-	4,005	532,092	536,097	34,570,340
411 Foster Golf Course	2,312,871	2,441,024	1,340,148	6,094,043	180,000	87,711	128,377	396,088	6,490,130
412 Surface Water	12,409,424	11,792,110	4,191,711	28,393,244	-	4,005	1,191,946	1,195,951	29,589,196
501 Equipment Rental	3,210,844	3,076,219	1,658,476	7,945,539	-	-	(100,403)	(100,403)	7,845,136
502 Insurance Fund	6,060,861	6,506,054	605,940	13,172,855	-	-	1,607,526	1,607,526	14,780,381
503 Insurance - LEOFF 1 Fund	444,438	460,558	54,741	959,737	-	-	15,817	15,817	975,554
611 Firemen's Pension	62,000	62,000	1,570,370	1,694,370	-	-	22,737	22,737	1,717,108
Total	\$ 154,349,069	\$ 166,281,432	\$ 54,636,423	\$ 375,266,924	\$ (4,463,851)	\$ 11,073,204	\$ 3,373,538	\$ 9,982,891	\$ 385,249,815

Proposed Budget Changes - Summary by Fund

2023 Fund	Beginning Fund Balance				Revenue				Expenditure				Ending Fund Balance			
	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	Adopted Budget	Proposed Amendments	Proposed Revised Budget	
General Fund Depts.																
Council																
Mayor					(190,000)											
Administrative Services					1,201,350											
Finance					-											
Recreation & Parks					215,396											
Community Development					345,865											
Municipal Court					-											
Police					-											
Fire					200,000											
Public Works					-											
Transfers					1,330,000											
General Revenue					1,150,000											
Total General Fund	19,085,142	(2,840,262)	16,244,880	71,839,634	4,252,611	76,092,245	75,756,268	3,287,762	79,044,030	15,168,508	(1,875,413)	13,293,095				
Special Revenue Funds:																
Lodging Tax	2,048,201	294,218	2,342,419	726,000	-	726,000	938,890	-	938,890	1,835,311	294,218	2,129,529				
Drug Seizure	435,515	(140,295)	295,220	115,500	60,000	175,500	266,008	-	266,008	285,008	(80,295)	204,713				
Contingency	7,042,148	(295,673)	6,746,475	20,000	270,470	290,470	-	-	-	7,062,148	(25,203)	7,036,945				
Debt Service Funds:																
LTGO Debt Service Funds (2XX)																
UTGO Debt Service Fund	314,818	87,811	402,630	4,487,175	-	4,487,175	4,485,975	-	4,485,975	316,018	87,811	403,830				
LID/Guaranty	1,345,636	(12,837)	1,332,799	528,000	-	528,000	525,000	19,188	544,188	1,348,636	(32,024)	1,316,612				
Capital Projects Funds:																
Residential Streets	847,903	(113,497)	734,407	5,352,800	(4,000,000)	1,352,800	5,912,000	(4,775,000)	1,137,000	288,703	661,503	950,207				
Bridges and Arterial Streets	6,570,879	(1,036,386)	5,534,493	4,873,800	-	4,873,800	6,149,662	(2,300,000)	3,849,662	5,295,017	1,263,614	6,558,631				
Land Acquisition, Rec. and Park Dev.	3,751,186	(681,383)	3,069,803	487,250	51,681	538,931	931,250	-	931,250	3,307,186	(629,702)	2,677,484				
Urban Renewal	1,183,800	220,443	1,404,242	1,350,000	-	1,350,000	300,000	730,000	1,030,000	2,233,800	(509,557)	1,724,242				
General Government	444,128	109,258	553,386	1,901,000	(1,900,000)	1,000	2,345,128	(2,055,800)	289,328	-	265,058	265,058				
Fire Impact Fees	-	-	-	300,000	450,000	750,000	300,000	450,000	750,000	-	-	-				
Public Safety Plan	538,557	453,309	991,865	1,100,000	450,000	1,550,000	1,319,019	-	1,319,019	319,538	903,309	1,222,846				
City Facilities (PW Shops)	2,274,324	(314,958)	1,959,366	2,141,000	1,000,000	3,141,000	2,700,000	-	2,700,000	1,715,324	685,042	2,400,366				
Enterprise Funds:																
Water	4,690,562	479,614	5,170,176	7,728,000	-	7,728,000	9,191,362	-	9,191,362	3,227,200	479,614	3,706,814				
Sewer	11,742,027	536,097	12,278,125	10,882,300	-	10,882,300	12,549,000	-	12,549,000	10,075,327	536,097	10,611,425				
Golf	1,505,043	(36,912)	1,468,130	2,294,500	100,000	2,394,500	2,312,871	180,000	2,492,871	1,486,672	(116,912)	1,369,759				
Surface Water	5,944,369	1,195,951	7,140,321	11,367,500	-	11,367,500	12,409,424	-	12,409,424	4,902,446	1,195,951	6,098,397				
Internal Service Funds:																
Equipment Rental and Replacement	4,322,760	(100,403)	4,222,357	2,237,991	-	2,237,991	3,210,844	-	3,210,844	3,349,907	(100,403)	3,249,504				
Employee Healthcare Plan	764,171	1,607,526	2,371,697	6,204,342	-	6,204,342	6,060,861	-	6,060,861	907,652	1,607,526	2,515,178				
LEOFF 1 Retiree Healthcare Plan	258,737	(84,183)	174,554	350,500	50,000	400,500	444,438	-	444,438	164,799	(34,183)	130,616				
Fremont's Pension	1,543,370	22,737	1,566,108	75,500	-	75,500	62,000	-	62,000	1,556,870	22,737	1,579,608				
TOTAL	\$ 76,653,277	\$ (649,824)	\$ 76,003,453	\$ 142,541,862	\$ 784,762	\$ 143,326,624	\$ 154,349,069	\$ (4,463,951)	\$ 149,885,218	\$ 64,846,070	\$ 4,598,789	\$ 69,444,859				

2024 Fund Dept.	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					-			18,000				
Administrative Services					-			20,000				
Finance					-			608,515				
Recreation & Parks					541,425			391,970				
Community Development					435,887			189,456				
Municipal Court					-			-				
Police					-			70,914				
File					400,000			63,757				
Public Works					225,641			7,336				
Transfers					270,000			(500,000)				
General Revenue					1,250,000			-				
Total General Fund	15,168,508	(1,875,413)	13,293,095	75,560,256	3,122,953	78,683,209	77,992,440	869,948	78,862,388	12,736,324	377,592	13,113,916
Special Revenue Funds:												
Lodging Tax	1,835,311	294,218	2,129,529	756,000	-	756,000	944,668	-	944,668	1,646,643	294,218	1,940,861
Drug Seizure	285,008	(80,295)	204,713	115,500	-	115,500	279,297	-	279,297	121,211	(80,295)	40,916
Contingency	7,062,148	(25,203)	7,036,945	20,000	100,000	120,000	-	-	-	7,082,148	74,797	7,156,945
Debt Service Funds:												
LTGO Debt Service Funds (2XX)												
UTGO Debt Service Fund	316,018	87,811	403,830	5,636,334	-	5,636,334	4,813,175	-	4,811,975	317,218	87,811	405,030
LID/Guaranty	1,348,636	(32,024)	1,316,612	507,000	-	507,000	504,000	-	504,000	1,351,636	(32,024)	1,319,612
Capital Projects Funds:												
Residential Streets	288,703	661,503	950,207	3,125,800	4,000,000	7,125,800	3,145,000	4,775,000	7,920,000	269,503	(113,497)	156,007
Bridges and Arterial Streets	5,295,017	1,263,614	6,558,631	19,304,800	200,000	19,504,800	19,209,451	2,550,000	21,759,451	5,390,366	(1,086,386)	4,303,980
Land Acquisition, Rec. and Park Dev.	3,307,186	(629,702)	2,677,484	454,000	142,000	596,000	1,179,000	142,000	1,321,000	2,582,186	(629,702)	1,952,484
Golf	2,233,800	(509,557)	1,724,243	-	-	-	200,000	270,000	470,000	2,033,800	(779,557)	1,254,242
General Government	-	265,058	265,058	-	1,900,000	1,900,000	300,000	-	2,165,000	-	-	58
Fire Impact Fees	-	-	-	300,000	-	300,000	300,000	-	300,000	-	-	-
Public Safety Plan	319,538	903,309	1,222,846	1,100,000	-	1,100,000	1,317,849	-	1,317,849	101,689	903,309	1,004,997
City Facilities (PW Shops)	1,715,324	685,042	2,400,366	1,841,000	-	1,841,000	3,000,000	200,000	3,200,000	556,324	485,042	1,041,366
Enterprise Funds:												
Water	3,227,200	479,614	3,706,814	9,737,000	-	9,737,000	9,852,599	5,535	9,858,134	3,111,601	474,079	3,585,680
Sewer	10,075,327	536,097	10,611,425	11,409,915	-	11,409,915	13,570,855	4,005	13,574,860	7,914,388	532,092	8,446,480
Golf	1,486,672	(116,912)	1,369,760	2,294,500	333,000	2,627,500	2,441,024	87,111	2,528,735	1,340,148	128,377	1,468,524
Surface Water	4,902,446	1,195,951	6,098,397	11,081,375	-	11,081,375	11,792,110	4,005	11,796,115	4,191,711	1,191,946	5,383,657
Internal Service Funds:												
Equipment Rental and Replacement	3,349,907	(100,403)	3,249,504	1,384,788	-	1,384,788	3,076,219	-	3,076,219	1,658,476	(100,403)	1,558,073
Employee Healthcare Plan	907,652	1,607,526	2,515,178	6,204,342	-	6,204,342	6,506,054	-	6,506,054	605,940	1,607,526	2,213,466
LEOFF 1 Retiree Healthcare Plan	164,799	(34,183)	130,616	350,500	50,000	400,500	460,558	-	460,558	54,741	15,817	70,558
Fireman's Pension	1,556,870	22,737	1,579,608	75,500	-	75,500	62,000	-	62,000	1,570,370	22,737	1,593,108
	\$ 64,846,070	\$ 4,598,789	\$ 69,444,859	\$ 156,071,785	\$ 9,847,953	\$ 165,919,738	\$ 166,281,432	\$ 11,073,204	\$ 177,354,636	\$ 54,636,423	\$ 3,373,538	\$ 58,009,961

REVENUES	2023 Beginning Fund Balance	2023 Revenues	2024 Revenues	Total Revenues	Mid-Biennial Amendment			Mid-Biennial Amended Revenues	
					Beg. Fund Balance Adj.	2023	2024		Mid-Biennial Amendments
000 General	\$ 19,085,142	\$ 71,839,634	\$ 75,560,256	\$ 166,485,032	\$ (2,840,262)	\$ 4,252,611	\$ 3,122,953	\$ 4,535,302	\$ 171,020,334
105 Contingency	7,042,148	20,000	20,000	7,082,148	(295,673)	270,470	100,000	74,797	7,156,945
101 Lodging Tax	2,048,201	726,000	756,000	3,530,201	294,218	-	-	294,218	3,824,419
103 Residential Street	847,903	5,325,800	3,125,800	9,326,503	(113,497)	(4,000,000)	4,000,000	(113,497)	9,213,007
104 Arterial Street	6,570,879	4,873,800	19,304,800	30,749,479	(1,036,386)	-	200,000	(836,386)	29,913,093
109 Drug Seizure Fund	435,515	115,500	115,500	666,515	(140,295)	60,000	-	(80,295)	586,220
2XX LTGO Debt Service	-	6,179,070	5,636,334	11,815,404	-	-	-	-	11,815,404
206 LID Guaranty	758,958	4,487,175	4,813,175	9,615,168	(8,612)	-	-	87,811	9,702,980
233 2013 LID	586,678	3,000	3,000	764,958	(4,225)	-	-	(8,612)	756,347
301 Land Acquisition, Rec & Park Dev.	3,751,186	525,000	504,000	1,615,678	(681,383)	51,681	142,000	(487,702)	4,204,734
302 Urban Renewal	1,183,800	1,350,000	454,000	4,692,436	220,443	-	-	220,443	2,754,242
303 General Government Imprmnts	444,128	1,901,000	-	2,533,800	109,258	(1,900,000)	1,900,000	109,258	2,454,386
304 Fire Impact Fees	-	300,000	300,000	600,000	-	450,000	-	450,000	1,050,000
305 Public Safety Plan	538,557	1,100,000	1,100,000	2,738,557	453,309	450,000	-	903,309	3,641,865
306 City Facilities	2,274,324	2,141,000	1,841,000	6,256,324	(314,958)	1,000,000	-	685,042	6,941,366
401 Water	4,690,562	7,728,000	9,737,000	22,155,562	479,614	-	-	479,614	22,635,176
402 Sewer	11,742,027	10,882,300	11,409,915	34,034,242	536,097	-	-	536,097	34,570,340
411 Foster Golf Course	1,505,043	2,294,500	2,294,500	6,094,043	(36,912)	100,000	333,000	396,088	6,490,130
412 Surface Water	5,944,369	11,367,500	11,081,375	28,393,244	1,195,951	-	-	1,195,951	29,589,196
501 Equipment Rental	4,322,760	2,237,991	1,384,788	7,945,539	(100,403)	-	-	(100,403)	7,845,136
502 Insurance Fund	764,171	6,204,342	6,204,342	13,172,855	1,607,526	-	-	1,607,526	14,780,381
503 Insurance - LEOFF 1 Fund	258,737	350,500	350,500	959,737	(84,183)	50,000	50,000	15,817	975,554
611 Firemen's Pension	1,543,370	75,500	75,500	1,694,370	22,737	-	-	22,737	1,717,108
Total	\$ 76,653,277	\$ 142,541,862	\$ 156,071,785	\$ 375,266,924	\$ (649,824)	\$ 784,762	\$ 9,847,953	\$ 9,982,891	\$ 385,249,815

EXPENDITURES	2023 Expenditures	2024 Expenditures	2024 Ending Fund Balance	Total Expenditures	Mid-Biennial Amendment			Mid-Biennial Amended Expenditures	
					2023	2024	Mid-Biennial Net Effect on 2024 Ending Fund Balance		
									2024
000 General	\$ 75,756,268	\$ 77,992,440	\$ 12,736,324	\$ 166,485,032	\$ 3,287,762	\$ 869,948	\$ 377,592	\$ 4,535,302	\$ 171,020,334
105 Contingency	-	-	7,082,148	7,082,148	-	-	74,797	74,797	7,156,945
101 Lodging Tax	938,890	944,668	1,646,643	3,530,201	-	-	294,218	294,218	3,824,419
103 Residential Street	5,912,000	3,145,000	2,699,503	9,326,503	(4,775,000)	4,775,000	(113,497)	(113,497)	9,213,007
104 Arterial Street	6,149,662	19,209,451	5,390,366	30,749,479	(2,300,000)	2,550,000	(1,086,386)	(836,386)	29,913,093
109 Drug Seizure Fund	266,008	279,297	121,211	666,515	-	-	(80,295)	(80,295)	586,220
2XX LTGO Debt Service	6,179,070	5,636,334	-	11,815,404	-	-	-	-	11,815,404
206 LID Guaranty	4,485,975	4,811,975	317,218	9,615,168	19,188	-	87,811	87,811	9,702,980
233 2013 LID	525,000	504,000	586,678	764,958	-	-	(27,799)	(8,612)	756,347
301 Land Acquisition, Rec & Park Dev.	931,250	1,179,000	2,582,186	4,692,436	-	-	(4,225)	(4,225)	1,611,452
302 Urban Renewal	300,000	200,000	2,033,800	2,533,800	730,000	270,000	(629,702)	(487,702)	4,204,734
303 General Government Imprmnts	2,345,128	-	-	2,345,128	(2,055,800)	2,165,000	58	220,443	2,754,242
304 Fire Improvements	300,000	300,000	-	600,000	450,000	-	-	109,258	2,454,386
305 Public Safety Plan	1,319,019	1,317,849	10,1689	2,738,557	-	-	903,309	903,309	3,641,865
306 City Facilities	2,700,000	3,000,000	556,324	6,256,324	-	200,000	485,042	685,042	6,941,366
401 Water	9,191,362	9,852,599	3,111,601	22,155,562	-	5,535	474,079	479,614	22,635,176
402 Sewer	12,549,000	13,570,855	7,914,388	34,034,242	-	4,005	532,092	536,097	34,570,340
411 Foster Golf Course	2,312,871	2,441,024	1,340,148	6,094,043	180,000	87,711	128,377	396,088	6,490,130
412 Surface Water	12,409,424	11,792,110	4,191,711	28,393,244	-	4,005	1,191,946	1,195,951	29,589,196
501 Equipment Rental	3,210,844	3,076,219	1,658,476	7,945,539	-	-	(100,403)	(100,403)	7,845,136
502 Insurance Fund	6,060,861	6,506,054	605,940	13,172,855	-	-	1,607,526	1,607,526	14,780,381
503 Insurance - LEOFF 1 Fund	444,438	460,558	54,741	959,737	-	-	15,817	15,817	975,554
611 Firemen's Pension	62,000	62,000	1,570,370	1,694,370	-	-	22,737	22,737	1,717,108
Total	\$ 154,349,069	\$ 166,281,432	\$ 54,636,423	\$ 375,266,924	\$ (4,463,851)	\$ 11,073,204	\$ 3,373,538	\$ 9,982,891	\$ 385,249,815