

CITY COUNCIL AGENDA ITEM
CITY OF SHORELINE, WASHINGTON

AGENDA TITLE:	Discussing Ordinance No. 854 - Amending the 2019-2020 Biennial Budget (Ord. Nos. 841 & 852) for Uncompleted 2018 Operating and Capital Projects and Increasing Appropriations in the 2019-2020 Biennial Budget
DEPARTMENT:	Administrative Services
PRESENTED BY:	Sara Lane, Administrative Services Director Rick Kirkwood, Budget & Tax Manager
ACTION:	<input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input type="checkbox"/> Motion <input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Public Hearing

PROBLEM/ISSUE STATEMENT:

Due to delays and other unanticipated issues, some appropriations were not expended in the 2018 Budget. The 2018 Budget appropriations lapsed at the end of 2018 resulting in expenditures being less than projected and the ending fund balances being greater than projected. In order to provide adequate budget resources in the 2019-2020 biennium to pay expenditures incurred for operating programs or complete capital projects initiated in 2018, re-appropriation of a portion of the 2018 ending fund balance for expenditures in the 2019-2020 biennium, commonly referred to as a carryover, is needed. Proposed Ordinance No. 854, which is attached to this staff report as Attachment A, re-appropriates \$29,929,672.

FINANCIAL IMPACT:

Adoption of proposed Ordinance No. 854 impacts expenditures and resources, as follows:

- Increases 2019-2020 biennium appropriations for operating, debt service and capital expenditures, as follows:
 - Various programs in the General Fund by \$1,703,815
 - Street Operations in the Street Fund by \$1,339
 - Public Safety State Seizure Program in the State Drug Enforcement Forfeiture Fund by \$10,232
 - Public Art Projects in the Public Arts Fund by \$134,304
 - Limited Tax GO BAN Fund by \$200,000
 - Various projects in the General Capital Fund by \$25,029,457
 - Various projects in the Roads Capital Fund by \$2,117,955
 - Surface Water Utility operations in the Surface Water Utility Fund by \$5,468
 - Various projects in the Surface Water Utility Fund by \$610,177
 - Wastewater Utility operations in the Wastewater Utility Fund by \$6,807

- Purchase of equipment from the Equipment Replacement Fund: \$17,418
- Increases 2019-2020 biennium appropriations for transfers out, as follows:
 - General Fund of \$92,700 to the Roads Capital Fund
- Provides revenues of:
 - \$753,135 in the General Fund, comprised of grants for the RADAR and YOLO programs
 - \$94 in the Public Arts Fund, comprised of a grant from the 4Culture Community Arts Initiative
 - \$200,000 in the Limited Tax GO BAN Fund 2018 from proceeds from the anticipated sale of a bond
 - \$26,618,789 in the General Capital Fund, comprised of \$1,818,789 from the anticipated sale of the current Police Station and \$24,800,000 from proceeds from the anticipated sale of a bond
 - \$1,743,823 in the Roads Capital Fund, comprised of several grants
 - \$103,234 in the Surface Water Utility Fund from a King County Flood Control District grant
- Transfers in, as follows:
 - Roads Capital Fund of \$92,700 from the General Fund
- Uses of available fund balance of:
 - \$1,061,238 in the General Fund
 - \$1,339 in the Street Fund
 - \$10,232 in the State Drug Enforcement Forfeiture Fund
 - \$134,210 in the Public Arts Fund
 - \$160,478 in the General Capital Fund
 - \$285,489 in the Roads Capital Fund
 - \$512,411 in the Surface Water Utility Fund
 - \$6,807 in the Wastewater Utility Fund
 - \$17,418 in the Equipment Replacement Fund

The net impact of proposed Ordinance No. 854 is an increase in 2019-2020 appropriations totaling \$29,929,672, revenues totaling \$29,419,075, interfund transfers totaling \$92,700, and the use of \$417,897 in available fund balance.

RECOMMENDATION

No action is required by the City Council. This meeting will provide an opportunity for the City Council to ask specific questions and provide staff direction. Adoption of proposed Ordinance No. 854 is scheduled for April 22, 2019.

Approved By: City Manager **DT** City Attorney **MK**

BACKGROUND

Shoreline's 2018 budget was adopted on a calendar year basis. The year-end estimates for 2018 presented during the discussion of the 2019-2020 Proposed Biennial Budget and 2019-2024 Capital Improvement Plan reflected staff's estimate of work that would be completed throughout the balance of 2018. Due to delays and other unanticipated issues, some appropriations were not expended in the 2018 Budget. The 2018 Budget appropriations lapsed at the end of 2018 resulting in expenditures being less than projected and the ending fund balances being greater than projected. In some cases the payment of expenditures incurred in 2018 and completion of capital projects was delayed until 2019. Those appropriations that were not expended by the end of 2018 lapsed and became part of the fund balance carried into 2019.

In order to pay the expenditures incurred in 2018 without adversely impacting the 2019-2020 Biennial Budget's appropriations, it is necessary to take a portion of the 2018 ending fund balance and re-appropriate those dollars for expenditure in the 2019-2020 biennium. In addition, this action is also necessary to deliver several operating and capital projects as previously approved by the City Council. Should the City Council choose not to approve Ordinance No. 854, as proposed, then those projects would need to be reevaluated and not completed as originally anticipated.

DISCUSSION

Proposed Ordinance No. 854 would re-appropriate \$29,929,672 from 2018 to the 2019-2020 biennium for several operating programs and capital projects. Among other reasons, re-appropriations often happen for very large projects, projects started later in the prior budget, and projects that experience unforeseen delays. Only the amount necessary to complete the project is actually re-appropriated into the succeeding year. Although most projects are capital in nature, some of these expenditures relate to operations. Attachment B to this staff report provides a table that summarizes the re-appropriation requests by fund.

ALTERNATIVES ANALYZED

Alternative 1: Take no action

If the City Council chooses to not approve proposed Ordinance No. 854, either the expenditures incurred or projects initiated in 2018 could not be paid or completed without adversely impacting existing 2019-2020 appropriations. In the case of capital projects, there would not be sufficient budget authority to complete projects in the 2019-2020 Capital Improvement Program as originally approved by the City Council. Staff would need to reevaluate the projects and determine which projects could be moved forward.

Alternative 2: Approve Ordinance No. 854 (Recommended)

Approval of proposed Ordinance No. 854 will provide the budget authority for the payment of expenditures incurred or completion of projects initiated in 2018 without

adversely impacting existing 2019-2020 Biennium Budget's appropriations. In addition, this amendment will result in accurately reflecting the anticipated expenditures in the City's operating and capital funds.

FINANCIAL IMPACT

Adoption of proposed Ordinance No. 854 impacts expenditures and resources, as follows:

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 - Various programs in the General Fund by \$1,703,815
 - Street Operations in the Street Fund by \$1,339
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 - Public Art Projects in the Public Arts Fund by \$134,304
 - Limited Tax GO BAN Fund by \$200,000
 - Various projects in the General Capital Fund by \$25,029,457
 - Various projects in the Roads Capital Fund by \$2,117,955
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 - Various projects in the Surface Water Utility Fund by \$610,177
 - Wastewater Utility operations in the Wastewater Utility Fund by \$6,807
 - Purchase of equipment from the Equipment Replacement Fund: \$17,418
- Increases 2019-2020 biennium appropriations for transfers out, as follows:
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- Transfers in, as follows:
 - Roads Capital Fund of \$92,700 from the General Fund
- Uses of available fund balance of:
 - \$1,061,238 in the General Fund
 - \$1,339 in the Street Fund
 - \$10,232 in the State Drug Enforcement Forfeiture Fund
 - \$134,210 in the Public Arts Fund
 - \$160,478 in the General Capital Fund

- \$285,489 in the Roads Capital Fund
- \$512,411 in the Surface Water Utility Fund
- \$6,807 in the Wastewater Utility Fund
- \$17,418 in the Equipment Replacement Fund

The net impact of proposed Ordinance No. 854 is an increase in 2019-2020 appropriations totaling \$29,929,672, revenues totaling \$29,419,075, interfund transfers totaling \$92,700, and the use of \$417,897 in available fund balance. The following table summarizes the impact of the reappropriation and the resulting 2019-2020 appropriations for each of the affected funds.

Fund	2019-2020 Current Budget (A)	Reappropriation (B)	Amended 2019-2020 Budget (C) (A + B)
General Fund	\$95,772,855	\$1,796,515	\$97,569,370
Street Fund	3,974,166	1,339	3,975,505
State Drug Enforcement Forfeiture Fund	36,486	10,232	46,718
Public Arts Fund	134,413	134,304	268,717
Limited Tax GO BAN 2018 Fund	1,460,400	200,000	1,660,400
General Capital Fund	7,464,925	25,029,457	32,494,382
Roads Capital Fund	32,998,584	2,117,955	35,116,539
Surface Water Utility Fund	19,086,020	615,645	19,701,665
Wastewater Utility Fund	4,924,892	6,807	4,931,699
Equipment Replacement Fund	382,989	17,418	400,407
All Other Funds	9,205,263	0	9,205,263
Total	\$175,440,993	\$29,929,672	\$205,370,665

The table below summarizes the impact on available fund balance in each of the affected funds:

Fund	Proj. 2018 End. Fund Balance (A)	Actual 2018 Avail. Fund Balance (B)	Reappropriation Use / (Provision) (C)	Adj. 2018 Avail. Fund Balance Adj. for Reappropriation (D) (B - C)	Var. from Proj. 2018 End. Fund Balance (E) (D - A)	Budgeted Use in 2019-2020 Biennium	2018 Bal. Avail. For Use in 2019-2020 Biennium
General	\$13,233,643	\$17,813,850	\$1,043,380	\$16,770,470	\$3,536,827	\$5,429,421	\$11,341,049
Street	\$407,540	\$576,847	\$1,339	\$575,508	\$167,968	\$147,636	\$427,872
State Drug Enforcement Forfeiture	\$66,454	\$73,884	\$10,232	\$63,652	(\$2,802)	\$0	\$63,652
Public Arts Fund	\$139,387	\$283,403	\$134,210	\$149,193	\$9,806	\$123,413	\$25,780
Limited Tax GO BAN 2018	\$200,000	\$0	\$0	\$0	(\$200,000)	\$0	\$0
General Capital	\$838,688	\$1,261,054	(\$1,589,332)	\$2,850,386	\$2,011,698	\$830,576	\$2,019,810

Fund	Proj. 2018 End. Fund Balance (A)	Actual 2018 Avail. Fund Balance (B)	Reappropri- ation Use / (Provision) (C)	Adj. 2018 Avail. Fund Balance Adj. for Reappropri- ation (D) (B - C)	Var. from Proj. 2018 End. Fund Balance (E) (D - A)	Budgeted Use in 2019- 2020 Biennium	2018 Bal. Avail. For Use in 2019- 2020 Biennium
Roads Capital	\$6,085,004	\$7,249,229	\$281,432	\$6,967,797	\$882,793	\$2,940,409	\$4,027,388
Surface Water Utility	\$6,476,694	\$3,694,877	\$512,411	\$3,182,466	(\$3,294,228)	\$3,666,738	(\$484,272)
Wastewater Utility	\$202,160	\$17,967	\$6,807	\$11,160	(\$191,000)	\$0	\$11,160
Equipment Replacement	\$3,941,769	\$3,896,637	\$17,418	\$3,879,219	(\$62,550)	\$0	\$3,879,219

It is important to note that the above table does not reflect the projected 2020 ending fund balance accounting for all revenues and expenditures during the 2019-2020 biennium.

RECOMMENDATION

No action is required by the City Council. This meeting will provide an opportunity for the City Council to ask specific questions and provide staff direction. Adoption of proposed Ordinance No. 854 is scheduled for April 22, 2019.

ATTACHMENTS

- Attachment A: Proposed Ordinance No. 854
- Attachment B: 2019-2020 Reappropriations Summary

ORDINANCE NO. 854

AN ORDINANCE OF THE CITY OF SHORELINE, WASHINGTON, AMENDING ORDINANCE NO. 852 BY INCREASING THE APPROPRIATION IN THE GENERAL FUND, STREET FUND, STATE DRUG ENFORCEMENT FORFEITURE FUND, PUBLIC ARTS FUND, LIMITED TAX GO BAN 2018 FUND, GENERAL CAPITAL FUND, ROADS CAPITAL FUND, SURFACE WATER UTILITY FUND, WASTEWATER UTILITY FUND, AND EQUIPMENT REPLACEMENT FUND

WHEREAS, the 2019-2020 Final Biennial Budget for the City of Shoreline was adopted by Ordinance No. 841 and amended by Ordinance No. 852; and

WHEREAS, various projects were included in the City's 2018 operating budget and were not completed during 2018; and

WHEREAS, the 2019–2020 Capital Improvement Program was adopted by Ordinance No. 841 and amended by Ordinance No. 852; and

WHEREAS, the 2019-2020 Final Biennial Budget has assumed completion of specific capital improvement projects in 2018; and

WHEREAS, some of these capital projects were not completed and need to be continued and completed in the 2019-2020 biennium; and

WHEREAS, due to these 2018 projects not being completed, the 2018 ending fund balance and the 2019 beginning fund balance for the General Fund, Street Fund, State Drug Enforcement Forfeiture Fund, Public Arts Fund, General Capital Fund, Roads Capital Fund, Surface Water Utility Fund, and Equipment Replacement Fund is greater than budgeted; and

WHEREAS, the City wishes to appropriate a portion of these greater-than-budgeted beginning fund balances in the 2019-2020 biennium to complete 2018 work; and

WHEREAS, the City of Shoreline is required by RCW 35A.33.00.075 to include all revenues and expenditures for each fund in the adopted budget; now therefore

THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON DO ORDAIN AS FOLLOWS:

Section 1. Amendment – 2019-2020 Final Biennial Budget. The City hereby amends Section 2 of Ordinance No. 852, *Amendment – 2019-2020 Final Biennial Budget*, by increasing the appropriation for the General Fund by \$1,796,515; for the Street Fund by \$1,339; for the State Drug Enforcement Forfeiture Fund by \$10,232; for the Public Arts Fund by \$134,304; for the Limited Tax GO BAN 2018 Fund by \$200,000; for the General Capital Fund by \$25,029,457; for the Roads Capital Fund by \$2,117,955; for the Surface Water Utility Fund by

\$615,645; for the Equipment Replacement Fund by \$17,418; and, by increasing the Total Funds appropriation to \$205,370,665, as follows:

Fund	Current Appropriation	Revised Appropriation
General Fund	\$95,772,855	\$97,569,370
Street Fund	3,974,166	3,975,505
Code Abatement Fund	200,000	200,000
State Drug Enforcement Forfeiture Fund	36,486	46,718
Public Arts Fund	134,413	268,717
Federal Drug Enforcement Forfeiture Fund	26,000	26,000
Property Tax Equalization Fund	0	0
Federal Criminal Forfeiture Fund	0	0
Transportation Impact Fees Fund	162,000	162,000
Park Impact Fees Fund	175,000	175,000
Revenue Stabilization Fund	0	0
Unltd Tax GO Bond 2006	3,389,937	3,389,937
Limited Tax GO Bond 2009	3,320,072	3,320,072
Limited Tax GO Bond 2018	1,460,400	1,660,400
Limited Tax GO Bond 2013	519,771	519,771
General Capital Fund	7,464,925	32,494,382
City Facility-Major Maintenance Fund	288,936	288,936
Roads Capital Fund	32,998,584	35,116,539
Surface Water Capital Fund	19,086,020	19,701,665
Wastewater Utility Fund	4,924,892	4,931,699
Vehicle Operations/Maintenance Fund	1,088,547	1,088,547
Equipment Replacement Fund	382,989	400,407
Unemployment Fund	35,000	35,000
Total Funds	\$175,440,993	\$205,370,665

Section 2. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and/or the Code Reviser are authorized to make necessary corrections to this ordinance, including the corrections of scrivener or clerical errors; references to other local, state, or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering and references.

Section 3. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 4. Effective Date. A summary of this ordinance consisting of its title shall be published in the official newspaper of the City. The ordinance shall take effect and be in full force five days after passage and publication.

PASSED BY THE CITY COUNCIL ON APRIL 22, 2019

Mayor Will Hall

ATTEST:

APPROVED AS TO FORM:

Jessica Simulcik Smith
City Clerk

Margaret King
City Attorney

Publication Date: _____, 2019
Effective Date: _____, 2019

2018-to-2019 Reappropriation (Attachment B)

Fund	Dept / Program	Project/Item	Carryover Amount	Carryover Revenue	Justification
General Fund					
	General Fund Admin Key	Trail Along the Rail	\$25,114	\$0	Project continues in 2019.
	General Fund Admin Key	N 148th Street Non-Motorized Bridge	\$46,038	\$0	Project continues in 2019.
	General Fund Admin Key	160th and Greenwood/Innis Arden	\$21,548	\$0	Project continues in 2019.
	City Manager's Office	Continuous Improvement	\$9,500	\$0	Project continues in 2019.
	ASD / Budget & Tax Office / IT-Operations	B&O Tax Implementation	\$205,652	\$0	Complete project in 2019.
	ASD / Police / PRCS	Varsity Contracts, Inc. 2018 Invoices Not Yet Received for PO 180004	\$42,949	\$0	Latent billing by vendor due to new billing software for janitorial services completed in 2018.
	ASD / IT Strategic Plan & Advstry Svc	Finance and HR System Replacement	\$487,696	\$0	Complete project in 2019.
	ASD / IT-Operations	Cellular Boosters	\$15,187	\$0	Installation of cellular boosters in specific fleet vehicles.
	Police / Special Support	RADAR Program	\$343,941	\$343,941	Project continues in 2018.
	PRCS / Parks Operations	Varsity Contracts, Inc. 2018 Invoices Not Yet Received for PO 180089	\$2,232	\$0	Latent billing by vendor due to new billing software for janitorial services completed in 2018.
	PRCS / Teen & Youth Development Program	KC Best Start for Youth Grant	\$391,336	\$409,194	Project continues in 2018.
	PRCS / General Recreation	CHOICES Greenhouse Kit and Materials	\$8,434	\$0	Complete project in 2019.
	PCD / Building and Inspections	Balance of one-time professional services appropriation to complete structural and non-structural plan review on a backlog of permits.	\$127,598	\$0	Complete project in 2019.
	PW / Engineering	ADA Self Evaluation and Transition Plan for Rights-of-Way	\$26,122	\$0	Complete project in 2019.
	PW / Traffic Services	Consultant work related to development review that started in 2017 and not yet completed.	\$1,044	\$0	Consultant work related to development review that started in 2017 and not yet complete.
	PW / Traffic Services	Pavement Markings Throughout City	\$18,111	\$0	Complete project in 2019.
	PW / Traffic Services	Traffic Data Gathering	\$24,013	\$0	Complete project in 2019.
		Total General Fund	\$1,796,515	\$753,135	
Street Fund					
	PW / Street Operations	Varsity Contracts, Inc. 2018 Invoices Not Yet Received for PO 180089	\$1,339	\$0	Latent billing by vendor due to new billing software for janitorial services completed in 2018.
		Total Street Fund	\$1,339	\$0	
State Drug Enforcement Forfeiture Fund					
	Public Safety State Seizure Program	Special Emphasis Team Training	\$10,232	\$0	Training was booked in 2018 but expensed in 2019.
		Total State Drug Enforcement Forfeiture Fund	\$10,232	\$0	
Public Arts Fund					
	Public Art Projects	Major Commission	\$134,210	\$0	Major Commission Art will be completed in 2019.
	Public Art Projects	4Culture Community Arts Initiative	\$94	\$94	Grant will be closed out in 2019.
		Total Public Arts Fund	\$134,304	\$94	

2018-to-2019 Reappropriation (Attachment B)

Fund	Dept / Program	Project/Item	Carryover Amount	Carryover Revenue	Justification
Limited Tax GO BAN 2018 Fund					
	Limited Tax GO BAN Fund 2018	Limited Tax GO BAN Fund 2018	\$200,000	\$200,000	
Total Limited Tax GO BAN 2018 Fund			\$200,000	\$200,000	
General Capital Fund					
	CIP	Police Station at City Hall	\$68,979	\$1,818,789	This project was substantially complete in 2018; however, commissioning and final close out work will continue into 2019.
	CIP	City Maintenance Facility	\$36,829	\$0	Project Schedule has been delayed by coordination needs.
	CIP	Turf and Lighting Repair Replacement	\$94,540	\$0	To resolve liquidated damages.
	CIP	PROS Plan Implementation	\$12,309	\$0	Project expected to conclude June 2019.
	CIP	Community-Aquatics Center	\$24,816,800	\$24,800,000	Project continues in 2019.
Total General Capital Fund			\$25,029,457	\$26,618,789	
Roads Capital Fund					
	CIP	Curb Ramps, Sidewalks, Gutters	\$13,670	\$0	Project continues in 2019.
	CIP	Traffic Safety Improvements	\$60,568	\$0	Project continues in 2019.
	CIP	WTSC School Zone Flashers	\$8,390	\$0	Project continues in 2019.
	CIP	Trail Along the Rail	\$25,114	\$25,114	Project continues in 2019.
	CIP	N 148th Street Non-Motorized Bridge	\$46,038	\$46,038	Project continues in 2019.
	CIP	145th Street - SR-99 to I-5	\$477,799	\$413,297	Project continues in 2019.
	CIP	N 175th Street - Stone Ave to I-5	\$39,193	\$43,250	Project continues in 2019.
	CIP	Westminster & 155th Improvements	\$19,284	\$0	Project continues in 2019.
	CIP	145th Street & I-5 Interchange	\$885,426	\$766,351	Project continues in 2019.
	CIP	160th and Greenwood/Innis Arden	\$21,548	\$21,548	Project continues in 2019.
	CIP	Annual Road Surface Maintenance	\$520,925	\$520,925	Project continues in 2019.
Total Roads Capital Fund			\$2,117,955	\$1,836,523	
Surface Water Utility Fund					
	PW / Surface Water Mgmt	Varsity Contracts, Inc. 2018 Invoices Not Yet Received for PO 180089	\$893	\$0	Latent billing by vendor due to new billing software for janitorial services completed in 2018.
	PW / Surface Water Mgmt	Confined Space Entry Equipment Needs Assessment Plan	\$4,575	\$0	Project continues in 2019.
	CIP	NE 148th Infiltration Facilities	\$2,920	\$0	Project continues in 2019.
	CIP	Hidden Lake Dam Removal	\$267,175	\$103,234	Project continues in 2019.
	CIP	25th Avenue NE Flood Reduction Project	\$76,828	\$0	Project continues in 2019.
	CIP	Boeing Creek Regional Stormwater Facility Study	\$60,704	\$0	Project continues in 2019.
	CIP	Pump Station 26 Upgrades	\$48,214	\$0	Project continues in 2019.
	CIP	Pump Station 30 Upgrades	\$48,558	\$0	Project continues in 2019.
	CIP	Pump Station Miscellaneous Improvements	\$28,650	\$0	Project continues in 2019.
	CIP	Storm Creek Erosion Management Study	\$77,128	\$0	Project continues in 2019.
Total Surface Water Utility Fund			\$615,645	\$103,234	

2018-to-2019 Reappropriation (Attachment B)

Fund	Dept / Program	Project/Item	Carryover Amount	Carryover Revenue	Justification
Wastewater Utility Fund					
	PW / Wastewater Operations Management	Varsity Contracts, Inc. 2018 Invoices Not Yet Received for PO 180089	\$2,232	\$0	Latent billing by vendor due to new billing software for janitorial services completed in 2018.
	PW / Wastewater Operations Management	Confined Space Entry Equipment Needs Assessment Plan	\$4,575	\$0	Project continues in 2019.
		Total Wastewater Utility Fund	\$6,807	\$0	
Equipment Replacement Fund					
	Equipment Replacement-Vehicles/Heavy Equipment	Purchase of hydraulic trailer to replace #209 for Street Operations.	\$17,418	\$0	Public Works Trailer was not purchased in 2018 because PW evaluated their needs and decided to pursue a different trailer that is on order now.
		Total Equipment Replacement Fund	\$17,418	\$0	
		TOTAL CARRYOVER REQUESTS	\$29,929,672	\$29,511,775	