

**CITY COUNCIL AGENDA ITEM**  
CITY OF SHORELINE, WASHINGTON

<b>AGENDA TITLE:</b>	Discussing Ordinance No. 922 - Amending the 2021-2022 Biennial Budget (Ord. No. 903) for Uncompleted 2019-2020 Operating and Capital Projects and Increasing Appropriations in the 2021-2022 Biennial Budget		
<b>DEPARTMENT:</b>	Administrative Services		
<b>PRESENTED BY:</b>	Sara Lane, Administrative Services Director Rick Kirkwood, Budget & Tax Manager		
<b>ACTION:</b>	<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 2019-2020 Biennial Budget. The 2019-2020 Biennial Budget appropriations lapsed at the end of 2020 resulting in expenditures being less than projected and the ending fund balances being greater than projected. To provide adequate budget resources in the 2021-2022 biennium to pay expenditures incurred for operating programs or to complete capital projects in progress, re-appropriation of a portion of the 2020 ending fund balance for expenditures in the 2021-2022 biennium, commonly referred to as a reappropriation or carryover, is needed. Proposed Ordinance No. 922, which is attached to this staff report as Attachment A, reappropriates \$19.003 million.

**FINANCIAL IMPACT:**

Proposed Ordinance No. 922 would impact expenditures and resources, as follows:

- Increases appropriations for operating and capital expenditures by \$17.769 million
- Increases appropriations for transfers out by \$1.234 million
- Provides revenues totaling \$6.883 million
- Provides transfers in totaling \$1.234 million
- Uses of available fund balance of \$11.427 million offset by the anticipated provision of fund balance by certain activities totaling \$0.540 million.

The net impact of proposed Ordinance No. 922 is an increase in 2021-2022 appropriations totaling \$19.003 million, revenues totaling \$6.883 million, interfund transfers totaling \$1.234 million, and the use of \$10.886 million in available fund balance. The table in Attachment C summarizes the impact of the reappropriation amendment (Ord. No. 922), the amended 2021-2022 appropriations, and estimated available fund balance.

The table below shows the impact of the above and additional uses for the 2020-to-2021 carryovers (Ord. No. 922) and this budget amendment (Ord. No. 923) on the fund balance of the General Fund:

<b>Intended Use of General Fund Reserves</b>	<b>2021 Projection as of Ord. No. 903</b>	<b>2021 Amended by Ord. No. 922</b>
General Fund Beginning Fund Balance	\$18.504M	\$25.891M*
Less Required General Fund Operating Reserve:		
Cash Flow Reserve	3.000M	3.000M
Budget (Operating) Contingency	0.871M	0.871M
Insurance Reserve	0.255M	0.255M
Less Assigned for One-Time Outlays through 2021-2022 Biennial Budget Adoption	2.980M	2.980M
Less Use/(Provision) for 2020-to-2021 Carryovers	0.000M	0.689M
Less Assigned for One-Time Support for City Maintenance Facility	2.759M	2.979M
Less Designated for City Maintenance Facility	2.129M	3.636M**
<b>Unassigned and Undesignated Beginning Fund Balance</b>	<b>\$6.510M</b>	<b>\$11.482M</b>

\*The difference between the beginning fund balance projected during the 2021-2022 biennial budget process and the preliminary estimate for Ord. No. 922 is primarily attributable to a stronger-than-expected development economy, which provided one-time revenues, coupled with one-time expenditure savings. The preliminary 2020 results will be discussed in more detail during the presentation of the 2020 Year End Financial Report planned for May 3, 2020.

\*\* The difference between projected and actual amounts Designated for City Maintenance Facility reflects fulfillment of the target of increasing the General Fund contribution by \$1M annually.

### **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. Proposed Ordinance No. 922 is scheduled to be brought back to Council for potential action on April 26, 2021.

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

## **BACKGROUND**

Shoreline's budget is adopted on a biennial basis. The biennium-end estimates for 2019-2020 presented during the discussion of the 2021-2022 Proposed Biennial Budget and 2021-2026 Capital Improvement Plan reflected staff's estimate of work that would be completed throughout the balance of 2020. Due to delays and other unanticipated issues, some appropriations were not expended. The 2019-2020 Biennial Budget appropriations lapsed at the end of 2020 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 2020 and completion of capital projects was delayed until 2021. Those appropriations that were not expended by the end of 2020 lapsed and became part of the fund balance carried into 2021.

To pay the expenditures incurred in 2020 without adversely impacting the 2021-2022 Biennial Budget's appropriations, it is necessary to take a portion of the 2020 ending fund balance and reappropriate those dollars for expenditure in the 2021-2022 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. 922, as proposed, then those projects would need to be reevaluated and not completed as originally anticipated.

## **DISCUSSION**

Proposed Ordinance No. 922 would reappropriate \$19.003 million from the 2019-2020 biennium to the 2021-2022 biennium for several operating programs and capital projects. Among other reasons, reappropriations 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 reappropriated into the succeeding biennium. 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. 922, either the expenditures or projects listed in Attachment B will not be completed without adversely impacting existing 2021-2022 biennial budget appropriations intended for other operations or projects. In the case of capital projects, there may not be sufficient budget authority to complete the projects. Staff would need to reevaluate the projects and determine which projects could be moved forward.

### **Alternative 2: Approve Ordinance No. 922 (Recommended)**

Approval of proposed Ordinance No. 922 will provide the budget authority and avoid adversely impacting existing 2021-2022 biennial budget appropriations. In addition, this

amendment will result in accurately reflecting the anticipated expenditures in the City's operating and capital funds.

### **FINANCIAL IMPACT**

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<b>Unassigned and Undesignated Beginning Fund Balance</b>	<b>\$6.510M</b>	<b>\$11.482M</b>

\*The difference between the beginning fund balance projected during the 2021-2022 biennial budget process and the preliminary estimate for Ord. No. 922 is primarily attributable to a stronger-than-expected development economy, which provided one-time revenues, coupled with one-time expenditure savings. The preliminary 2020 results will be discussed in more detail during the presentation of the 2020 Year End Financial Report planned for May 3, 2020.

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### **RECOMMENDATION**

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### **ATTACHMENTS**

Attachment A: Proposed Ordinance No. 922  
Attachment B: Reappropriation Amendment (Ord. No. 922) Summary  
Attachment C: Impact of Reappropriation Amendment (Ord. No. 922) on Fund Balance

**ORDINANCE NO. 922**

**AN ORDINANCE OF THE CITY OF SHORELINE, WASHINGTON,  
AMENDING THE 2021-2022 FINAL BIENNIAL BUDGET.**

WHEREAS, the 2021-2022 Final Biennial Budget was adopted by Ordinance No. 903; and

WHEREAS, various projects were included in the City's 2019-2020 operating budget and were not completed during 2019-2020; and

WHEREAS, the 2021–2022 Capital Improvement Program was adopted by Ordinance No. 903; and

WHEREAS, the 2021-2022 Final Biennial Budget has assumed completion of specific capital improvement projects in 2019-2020; and

WHEREAS, some of these capital projects were not completed and need to be continued and completed in the 2021-2022 biennium; and

WHEREAS, due to these projects not being completed, the 2020 ending fund balance and the 2021 beginning fund balance for certain funds is greater than budgeted; and

WHEREAS, the City wishes to appropriate a portion of these greater-than-budgeted beginning fund balances in the 2021-2022 biennium to complete 2019-2020 work; and

WHEREAS, the City of Shoreline is required by RCW 35A.33.075 to include all revenues and expenditures for each fund in the adopted budget and, therefore, the 2021-2022 Final Biennial Budget needs to be amended to reflect the increases and decreases to the City's funds; and

WHEREAS, the City Council finds that the proposed adjustments to the Biennial Budget for 2021-2022 reflect revenues and expenditures that are intended to ensure the provision of vital municipal services at acceptable levels; and

WHEREAS, with this Ordinance, the City intends to amend the 2021-2022 Final Biennial Budget, as adopted by Ordinance No. 903;

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

**Section 1. Amendment – 2021-2022 Final Biennial Budget.** The City hereby amends the 2021-2022 Final Biennial Budget by increasing or decreasing appropriations and the budget sets forth totals of estimated revenues and estimated expenditures of each separate fund, and the aggregate totals for all such funds as summarized, as follows:

Fund	Current Appropriation	Revised Appropriation
General Fund	<del>\$96,464,883</del>	<b>\$97,469,333</b>
Shoreline Secure Storage Fund	2,259,500	2,259,500
Street Fund	<del>4,140,897</del>	<b>4,159,217</b>
Code Abatement Fund	200,000	200,000
State Drug Enforcement Forfeiture Fund	36,486	36,486
Public Arts Fund	<del>124,605</del>	<b>161,505</b>
Federal Drug Enforcement Forfeiture Fund	26,000	26,000
Transportation Impact Fees Fund	<del>867,701</del>	<b>946,805</b>
Park Impact Fees Fund	<del>750,000</del>	<b>1,102,561</b>
2006/2016 UTGO Bond Fund	1,135,144	1,135,144
2009/2019 LTGO Bond Fund	2,202,688	2,202,688
2013 LTGO Bond Fund	516,520	516,520
2020 LTGO Bond Fund	25,960,000	25,960,000
Sidewalk LTGO Bond Fund	1,799,100	1,799,100
General Capital Fund	<del>9,044,118</del>	<b>17,737,874</b>
City Facility-Major Maintenance Fund	709,226	709,226
Roads Capital Fund	<del>49,710,564</del>	<b>56,260,953</b>
Sidewalk Expansion Fund	<del>5,401,803</del>	<b>5,922,995</b>
Surface Water Utility Fund	<del>24,336,730</del>	<b>25,875,682</b>
Wastewater Utility Fund	<del>5,673,260</del>	<b>5,682,519</b>
Vehicle Operations/Maintenance Fund	<del>478,891</del>	<b>485,397</b>
Equipment Replacement Fund	<del>484,456</del>	<b>676,363</b>
Unemployment Fund	35,000	35,000
	<b>\$232,357,572</b>	<b>\$251,360,868</b>

**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 26, 2021.**

\_\_\_\_\_  
Mayor Will Hall

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Jessica Simulcik Smith  
City Clerk

\_\_\_\_\_  
Julie Ainsworth-Taylor, Assistant City Attorney  
On Behalf of Margaret King, City Attorney

Publication Date:       , 2021  
Effective Date:       , 2021



Reappropriation Amendment (Ord. No. 922) Summary (Attachment B)					
Project/Item Fund	Dept / Program	Carryover Details	Amendment Appropriations	Amendment Revenue	Requires Use of Fund Balance
<b>OPERATING CARRYOVERS IMPACTING MULTIPLE FUNDS</b>					
<b>KC Radio Communications Services/APX 4500 Radios</b>			<b>\$59,766</b>	<b>\$18,320</b>	<b>\$41,446</b>
General Fund	General Fund Admin. Key	General Fund Contribution to Street Fund for KC Radio Communications Services/APX 4500 Radios	\$18,320		\$18,320
Street Fund	PW / Street Operations	General Fund Contribution for KC Radio Communications Services/APX 4500 Radios		\$18,320	\$0
Street Fund	PW / Street Operations	KC Radio Communications Services/APX 4500 Radios	\$18,320		\$0
Surface Water Utility Fund	PW / Surface Water Management	KC Radio Communications Services/APX 4500 Radios	\$5,496		\$5,496
Wastewater Utility Fund	PW / Wastewater Operations	KC Radio Communications Services/APX 4500 Radios	\$9,259		\$9,259
Vehicle O&M Fund	ASD / Vehicle O&M	KC Radio Communications Services/APX 4500 Radios	\$6,506		\$6,506
Equipment Replacement Fund	ASD / Equipment Replacement	KC Radio Communications Services/APX 4500 Radios	\$1,865		\$1,865
<b>Traffic Services Vehicle #511</b>			<b>\$20,304</b>	<b>\$10,152</b>	<b>\$10,152</b>
General Fund	PW / Traffic Services	Final upfitting of Veh 511 was unable to be completed in 2020 but will be completed in 2021.	\$10,152		\$10,152
Equipment Replacement Fund	ASD / Equipment Replacement	General Fund contribution for Vehicle #511 (upgrade to replacement of Vehicle #164).		\$10,152	\$0
Equipment Replacement Fund	ASD / Equipment Replacement	Final upfitting of Vehicle #511 (replacement of Vehicle #164) was unable to be completed in 2020 but will be completed in 2021 (Contract #9805).	\$10,152		\$0
<b>GENERAL FUND OPERATING CARRYOVERS</b>					
<b>Critical Security Software &amp; Professional Services</b>			<b>\$38,885</b>	<b>\$0</b>	<b>\$38,885</b>
General Fund	ASD / Information Technology Operations	Critical Informatics Inc. dba CI Security (Contract #9902); Managed Detection Response appliance and software to provide a necessary defense against various security threats (ransomware and hackers).	\$31,715		\$31,715
General Fund	ASD / Information Technology Operations	Critical Informatics Inc. dba CI Security (Contract #9902); Professional Services to develop a Cybersecurity Reponse Plan.	\$7,170		\$7,170
<b>Information Technology Professional Services</b>			<b>\$34,130</b>	<b>\$0</b>	<b>\$34,130</b>
General Fund	ASD / Information Technology Operations	Professional Services for SharePoint Modernization Project (Contract #9891).	\$11,030		\$11,030
General Fund	ASD / Information Technology Operations	Final 2020 invoice for ActiveNet/MaxGalaxy (Contract #9515).	\$23,100		\$23,100
<b>Information Technology Equipment Replacement</b>			<b>\$121,622</b>	<b>\$0</b>	<b>\$121,622</b>
General Fund	ASD / IT Equipment Replacement	Network replacements delayed due to COVID and staffing issues.	\$121,622		\$121,622
<b>Finance and HR System Project</b>			<b>\$122,594</b>	<b>\$0</b>	<b>\$122,594</b>
General Fund	ASD / IT Strategic Plan	Software budget for stabilization and enhancements.	\$61,890		\$61,890
General Fund	ASD / IT Strategic Plan	Professional Services support for stabilization and enhancements.	\$60,704		\$60,704

**Reappropriation Amendment (Ord. No. 922) Summary (Attachment B)**

<b>Project/Item Fund</b>	<b>Dept / Program</b>	<b>Carryover Details</b>	<b>Amendment Appropriations</b>	<b>Amendment Revenue</b>	<b>Requires Use of Fund Balance</b>
<b>Fircrest Off Leash Dog Park Valuation</b>			<b>\$8,500</b>	<b>\$0</b>	<b>\$8,500</b>
General Fund	ASD / Parks Operations	A request to appraise the Fircrest Land where the dog park is in order to come up with fair market value lease was requested to be done by Contract Land Staff. The work was finalized but not invoiced until 2021.	\$8,500		\$8,500
<b>In Lieu of Tree Payment</b>			<b>\$32,986</b>	<b>\$32,986</b>	<b>\$0</b>
General Fund	ASD / Parks Operations	In-Lieu of Tree Payment		\$32,986	\$0
General Fund	ASD / Parks Operations	In the 2019-2020 bienium we budgeted the In-Lieu of Tree Payment. During the bienium, we spent \$10,532 of it only and we will need the rest durint 2021-2022. The revenue was booked in 2020 under 3699100 rather than 3458110.	\$32,986		\$0
<b>Property Management</b>			<b>\$24,487</b>	<b>\$0</b>	<b>\$24,487</b>
General Fund	CMO / Property Management	Rental unit transition.	\$5,000		\$5,000
General Fund	CMO / Property Management	Former PD Station fences.	\$13,581		\$13,581
General Fund	CMO / Property Management	198th & Aurora Fence Repair.	\$2,432		\$2,432
General Fund	CMO / Property Management	198th & Aurora Site Cleanup.	\$3,474		\$3,474
<b>Love Your Neighbor Community Grant Program</b>			<b>\$6,500</b>	<b>\$0</b>	<b>\$6,500</b>
General Fund	RCCS / Neighborhoods	Outreach Pilot program was significantly hampered by COVID-19.	\$6,500		\$6,500
<b>CHOICES</b>			<b>\$7,450</b>	<b>\$0</b>	<b>\$7,450</b>
General Fund	RCCS / General Recreation	In 2015, there was a donation for \$25,000 for the CHOICES program, a program for adults with developmental disabilities. The money was used to purchase a greenhouse kit and materials for the greenhouse. The greenhouse was up and running in 2015. Some additional supplies were purchased in 2016-2020.	\$7,450		\$7,450
<b>RCCS / Public Arts</b>			<b>\$36,900</b>	<b>\$12,000</b>	<b>\$36,900</b>
Public Arts Fund	RCCS / Public Art Projects	Jan Levy - Private Donation to assist the City with the move and refurbishing of a donated sculpture.		\$12,000	\$0
Public Arts Fund	RCCS / Public Art Projects	Art Site Ltd, LLC (Contract #9784); project delayed due to COVID-19 with completion estimated 6/10/2021.	\$26,000		\$26,000
Public Arts Fund	RCCS / Public Art Projects	Rhiza A+D (Contract #9136); project delayed due to COVID-19 and wildfire smoke with final 10% retainage to be paid in 2021.	\$10,900		\$10,900
<b>Youth and Amateur Sports Grant</b>			<b>\$0</b>	<b>\$4,386</b>	<b>\$0</b>
General Fund	RCCS / Teen & Youth Development Program	Youth and Amateur Sports Grant awarded in 2020, was not budgeted, but will cover some already budgeted expenditures; expires 12/31/2021.		\$4,386	\$0
<b>Housing Action Plan Department of Commerce Grant</b>			<b>\$17,384</b>	<b>\$58,639</b>	<b>\$0</b>
General Fund	PCD / City Planning	Department of Commerce (Contract #9539); remainder of grant will be reimbursed in subsequent quarters of the grant.		\$58,639	\$0
General Fund	PCD / City Planning	Community Attributes, Inc. (Contract #9557); conducting work on Housing Action Plan Grant through June 2021.	\$17,384		\$0

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<b>Public Works Professional Services</b>			<b>\$43,065</b>	<b>\$0</b>	<b>\$43,065</b>
<i>General Fund</i>	<i>PW / Administration</i>	<i>Shannon &amp; Wilson</i>	\$2,465		\$2,465
<i>General Fund</i>	<i>PW / Administration</i>	<i>Wilfrid Austin Nixon (Contract #9552)</i>	\$25,600		\$25,600
<i>General Fund</i>	<i>PW / Administration</i>	<i>APWA Reaccreditation</i>	\$15,000		\$15,000
<b>GENERAL CAPITAL FUND CARRYOVERS IMPACTING MULTIPLE FUNDS</b>					
<b>Parks ADA Assessment and Transition Plan</b>			<b>\$200,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<i>General Fund</i>	<i>General Fund Admin. Key</i>	<i>Balance of 2019-2020 General Fund Contribution for Parks ADA Assessment and Transition Plan project budgeted in Parks Repair &amp; Replacement project (2820122).</i>	\$100,000		\$100,000
<i>General Capital Fund</i>	<i>General Capital / Parks Repair &amp; Replacement</i>	<i>Balance of 2019-2020 General Fund Contribution for Parks ADA Assessment and Transition Plan project budgeted in Parks Repair &amp; Replacement project (2820122).</i>		\$100,000	\$0
<i>General Capital Fund</i>	<i>General Capital / Parks Repair &amp; Replacement</i>	<i>The Parks ADA Assessment and Transition Plan project was originally budgeted in 2019-2020 under Parks Operations in the General Fund but was delayed due to a lack of staffing resources. This project should be budgeted in the General Capital Fund as part of the Parks Repair &amp; Replacement project with a contribution from the General Fund.</i>	\$100,000		\$0
<b>PROS Plan Acquisitions</b>			<b>\$8,514,332</b>	<b>\$352,561</b>	<b>\$8,161,771</b>
<i>Park Impact Fees Fund</i>	<i>PARKS Impact Fee Admin. Key</i>	<i>Balance of 2019-2020 transfer from Park Impact Fees Fund to General Capital Fund for PROS Plan Acquisitions (2821360).</i>	\$352,561		\$352,561
<i>General Capital Fund</i>	<i>General Capital / PROS Plan Acquisitions</i>	<i>Balance of 2019-2020 transfer from Park Impact Fees Fund to General Capital Fund for PROS Plan Acquisitions (2821360).</i>		\$352,561	\$0
<i>General Capital Fund</i>	<i>General Capital / PROS Plan Acquisitions</i>	<i>PROS Plan Acquisitions in progress and continuing throughout 2021.</i>	\$8,161,771		\$7,809,210

**Reappropriation Amendment (Ord. No. 922) Summary (Attachment B)**

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<b>City Maintenance Facility</b>			<b>\$551,624</b>	<b>\$275,812</b>	<b>\$275,812</b>
<i>General Fund</i>	<i>General Fund Admin. Key</i>	<i>Balance of 2019-2020 General Fund Support for CMF (2819299).</i>	\$219,416		\$219,416
<i>Surface Water Utility Fund</i>	<i>SWM Capital Transfers</i>	<i>Balance of 2019-2020 Surface Water Utility Fund Share for CMF (2819299).</i>	\$56,396		\$56,396
<i>General Capital Fund</i>	<i>General Capital / City Maintenance Facility</i>	<i>Balance of 2019-2020 General Fund Support for CMF (0010000).</i>		\$219,416	\$0
<i>General Capital Fund</i>	<i>General Capital / City Maintenance Facility</i>	<i>Balance of 2019-2020 Surface Water Utility Fund Share for CMF (4010030).</i>		\$56,396	\$0
<i>General Capital Fund</i>	<i>General Capital / City Maintenance Facility</i>	<i>Brightwater Design originally scheduled to be completed in 2020. Delays have pushed completion and design is roughly 50% complete by the end of 2020. In addition, Hamlin and NMF Schematic Design have been deferred until Brightwater Construction Costs are known.</i>	\$266,059		\$0
<i>General Capital Fund</i>	<i>General Capital / City Maintenance Facility</i>	<i>Brightwater Design originally scheduled to be completed in 2020. Delays have pushed completion and design is roughly 50% complete by the end of 2020. In addition, Hamlin and NMF Schematic Design have been deferred until Brightwater Construction Costs are known.</i>	\$9,753		\$0
<b>GENERAL CAPITAL FUND CARRYOVERS</b>					
<b>Playground Replacement</b>			<b>\$156,173</b>	<b>\$0</b>	<b>\$156,173</b>
<i>General Capital Fund</i>	<i>General Capital / Playground Replacement</i>	<i>KCDA; replacement schedule continues in 2021.</i>	\$156,173		\$156,173
<b>ROADS CAPITAL FUND CARRYOVERS IMPACTING MULTIPLE FUNDS</b>					
<b>N 175th Street (Stone Way to I-5)</b>			<b>\$656,717</b>	<b>\$577,613</b>	<b>\$79,104</b>
<i>Transportation Impact Fees Fund</i>	<i>Transportation Impact Fee Admin Key</i>	<i>Balance of 2019-2020 transfer from the Transportation Impact Fees Fund to the Roads Capital Fund for the N 175th St - Stone Ave N to I5 project (2916339).</i>	\$79,104		\$79,104
<i>Roads Capital Fund</i>	<i>N 175th Street (Stone Way to I-5)</i>	<i>Balance of 2019-2020 transfer from the Transportation Impact Fees Fund to the Roads Capital Fund for the N 175th St - Stone Ave N to</i>		\$79,104	\$0
<i>Roads Capital Fund</i>	<i>N 175th Street (Stone Way to I-5)</i>	<i>Federal Surface Transportation Program</i>		\$498,509	\$0
<i>Roads Capital Fund</i>	<i>N 175th Street (Stone Way to I-5)</i>	<i>Project continues. PM and professional services.</i>	\$577,613		\$0

**Reappropriation Amendment (Ord. No. 922) Summary (Attachment B)**

<b>Project/Item Fund</b>	<b>Dept / Program</b>	<b>Carryover Details</b>	<b>Amendment Appropriations</b>	<b>Amendment Revenue</b>	<b>Requires Use of Fund Balance</b>
<b>148th Street Non-Motorized Bridge</b>			<b>\$867,219</b>	<b>\$783,842</b>	<b>\$142,650</b>
<i>General Fund</i>	<i>General Fund Admin. Key</i>	<i>Balance of 2019-2020 transfer from the General Fund to the Roads Capital Fund for N 148th Street Non-Motorized Bridge (2914354).</i>	\$142,650		\$142,650
<i>Roads Capital Fund</i>	<i>148th Street Non-Motorized Bridge</i>	<i>Balance of 2019-2020 transfer from the General Fund to the Roads Capital Fund for N 148th Street Non-Motorized Bridge (2914354).</i>		\$142,650	\$0
<i>Roads Capital Fund</i>	<i>148th Street Non-Motorized Bridge</i>	<i>Federal Surface Transportation Program</i>		\$641,192	\$0
<i>Roads Capital Fund</i>	<i>148th Street Non-Motorized Bridge</i>	<i>Work continues</i>	\$724,569		\$0
<b>Driveway at Richmond Beach Drive &amp; 15th Avenue NW</b>			<b>\$137,748</b>	<b>\$56,309</b>	<b>\$81,439</b>
<i>General Fund</i>	<i>General Fund Admin. Key</i>	<i>Balance of 2019-2020 transfer from the General Fund to the Roads Capital Fund for Driveway at Richmond Beach Drive &amp; 15th Avenue NW (2916397).</i>	\$56,309		\$56,309
<i>Roads Capital Fund</i>	<i>Driveway at Richmond Beach Drive &amp; 15th Avenue NW</i>	<i>Balance of 2019-2020 transfer from the General Fund to the Roads Capital Fund for Driveway at Richmond Beach Drive &amp; 15th Avenue NW (2916397).</i>		\$56,309	\$0
<i>Roads Capital Fund</i>	<i>Driveway at Richmond Beach Drive &amp; 15th Avenue NW</i>	<i>Project design completion delayed due to capital engineering workload priorities.</i>	\$81,439		\$25,130
<b>Westminster Way N and N 155th Street Intersection Improvements</b>			<b>\$250,888</b>	<b>\$199,189</b>	<b>\$199,189</b>
<i>Surface Water Utility Fund</i>	<i>SWM Capital Transfers</i>	<i>Balance of 2019-2020 transfer from the Surface Water Utility Fund to the Roads Capital Fund for Westminster Way N and N 155th Street Intersection Improvements (2916342).</i>	\$199,189		\$199,189
<i>Roads Capital Fund</i>	<i>Westminster Way N and N 155th Street Intersection Improvements</i>	<i>Balance of 2019-2020 transfer from the Surface Water Utility Fund to the Roads Capital Fund for Westminster Way N and N 155th Street Intersection Improvements (2916342).</i>		\$199,189	\$0
<i>Roads Capital Fund</i>	<i>Westminster Way N and N 155th Street Intersection Improvements</i>	<i>Staff + Professional Services</i>	\$51,699		\$0

**Reappropriation Amendment (Ord. No. 922) Summary (Attachment B)**

<b>Project/Item Fund</b>	<b>Dept / Program</b>	<b>Carryover Details</b>	<b>Amendment Appropriations</b>	<b>Amendment Revenue</b>	<b>Requires Use of Fund Balance</b>
<b>ROADS CAPITAL FUND PROJECT CARRYOVERS</b>					
<b>Roads Capital Fund Capital Projects</b>			<b>\$5,115,069</b>	<b>\$4,815,278</b>	<b>\$257,306</b>
<i>Roads Capital Fund</i>	1st Ave NE Sidewalks (N145th to N155th)	Project delay.	\$964		\$964
<i>Roads Capital Fund</i>	145th Corridor Project	Split between orgkeys - ROW (\$2,843,935.87) & Design: (\$568,330.13)		\$407,244	\$0
<i>Roads Capital Fund</i>	145th Corridor Project	Split between orgkeys - ROW (\$2,843,935.87) & Design: (\$568,330.13)		\$568,330	\$0
<i>Roads Capital Fund</i>	145th Corridor Project	Split between orgkeys - ROW (\$2,843,935.87) & Design: (\$568,330.13)		\$2,843,936	\$0
<i>Roads Capital Fund</i>	145th Corridor Project	Project ongoing - May need budget amendment to transfer from ST266643 (Design) to ST296702 (ROW). ROW phase delayed.	\$3,882,894		\$63,384
<i>Roads Capital Fund</i>	145th and I-5 Interchange Design and Environmental Review	Project is still in progress & funds are still required in 2021.		\$510,177	\$0
<i>Roads Capital Fund</i>	145th and I-5 Interchange Design and Environmental Review	Project is still in progress & funds are still required in 2021.	\$494,990		\$0
<i>Roads Capital Fund</i>	N 195th Bridge Connectors	Design scheduled to be completed by end of 2020 has been delayed to complete in Q2 2021		\$29,332	\$0
<i>Roads Capital Fund</i>	N 195th Bridge Connectors	Design scheduled to be completed by end of 2020 has been delayed to complete in Q2 2021	\$29,332		\$0
<i>Roads Capital Fund</i>	Traffic Safety Improvements	King County work order SH-673 - issued in late 2020. KC unable to start/finish work.	\$69,740		\$69,740
<i>Roads Capital Fund</i>	Traffic Safety Improvements	King County work order SH-673 - issued in late 2020. KC unable to start/finish work.	\$12,800		\$12,800
<i>Roads Capital Fund</i>	Traffic Safety Improvements	Unable to finish work in 2020.	\$10,500		\$10,500
<i>Roads Capital Fund</i>	Annual Road Surface Maintenance	15th Avenue Grant		\$31,257	\$0
<i>Roads Capital Fund</i>	Annual Road Surface Maintenance	Contract extends till 12/31/2021 - 15th Ave (Contract #9614 Materials Testing & Consulting)	\$3,790		\$0
<i>Roads Capital Fund</i>	Annual Road Surface Maintenance	Contract extends till 12/31/2021 - 15th Ave (Contract #9571 A&M Contractors LLC)	\$13,739		\$0
<i>Roads Capital Fund</i>	Annual Road Surface Maintenance	Contract extends till 12/31/2021 - 15th Ave (Contract #9619 The Blueline Group)	\$22,836		\$0
<i>Roads Capital Fund</i>	Annual Road Surface Maintenance	Contract extends till 12/31/2021 - 15th Ave (Contract #9662 Mayes Testing Engineers Inc.)	\$1,895		\$0
<i>Roads Capital Fund</i>	Annual Road Surface Maintenance	Contract extends till 12/31/2021 - 155th (Contract #9655 HWA Geosciences Inc.)	\$16,606		\$0
<i>Roads Capital Fund</i>	Annual Road Surface Maintenance	Contract extends till 12/31/2022 - Survey on-call (Contract #9675 KPFF Consulting Engineers)	\$70,339		\$39,082

**Reappropriation Amendment (Ord. No. 922) Summary (Attachment B)**

<b>Project/Item Fund</b>	<b>Dept / Program</b>	<b>Carryover Details</b>	<b>Amendment Appropriations</b>	<b>Amendment Revenue</b>	<b>Requires Use of Fund Balance</b>
Roads Capital Fund	Meridian Ave N Safety Improvements - N 155th Street to N 175th Street	Delay in projet schedule		\$167,625	\$0
Roads Capital Fund	Meridian Ave N Safety Improvements - N 155th Street to N 175th Street	Delay in project schedule. Includes some prof services.	\$173,400		\$5,775
Roads Capital Fund	RICHMOND BEACH MDLBK XING/RECT	Design behind schedule, to be completed in 2021.		\$161,372	\$0
Roads Capital Fund	RICHMOND BEACH MDLBK XING/RECT	Design behind schedule, to be completed in 2021.	\$131,900		\$12,228
Roads Capital Fund	RICHMOND BEACH MDLBK XING/RECT	ROW phase now scheduled in 2021 after completion of design.	\$41,700		\$0
Roads Capital Fund	Ridgecrest Safe Routes to School	Safe Routes to School funding required.		\$14,639	\$0
Roads Capital Fund	Ridgecrest Safe Routes to School	Effort to complete project hasn't changed, schedule has just been slightly delayed.	\$11,649		\$0
Roads Capital Fund	Sidewalk Rehabilitation Program	Vehicle License Fees		\$81,366	\$0
Roads Capital Fund	Sidewalk Rehabilitation Program	Delay	\$83,162		\$0
Roads Capital Fund	Transportation Master Plan Update	Carryover is needed to complete the project as scoped.	\$42,833		\$42,833
<b>SIDEWALK EXPANSION FUND CARRYOVERS</b>					
<b>New Sidewalks Program Carryovers</b>			<b>\$521,192</b>	<b>\$329,978</b>	<b>\$272,771</b>
Sidewalk Expansion Fund	Sidewalk Expansion / NSP 1st Ave NE	Less completed in 2020 due to Project Manager/City staff turnover.	\$93,762		\$93,762
Sidewalk Expansion Fund	Sidewalk Expansion / NSP 5th Ave NE (175-182)	Majority of design will occur in 2021 and all of construction is now estimated to occur in 2022		\$329,978	\$0
Sidewalk Expansion Fund	Sidewalk Expansion / NSP 5th Ave NE (175-182)	Less completed in 2020 due to Project Manager/City staff turnover.	\$248,421		\$0
Sidewalk Expansion Fund	New Sidewalks Program	Costs for overall admin program less \$1.2 million in 2021 current budget. Only consultant/City staff costs, no construction expected beyond two sidewalks currently in design.	\$179,009		\$179,009
<b>SURFACE WATER UTILITY FUND CARRYOVERS</b>					
<b>Pipe Condition Assessment</b>			<b>\$60,532</b>	<b>\$0</b>	<b>\$60,532</b>
Surface Water Utility Fund	PW / Surface Water Management	The SW Operating budget has utilized \$100,000 in the 2020 budget for consultant pipe condition assessment. 2020 Carryover will fund the current contract and scope which is set to expire at the end of March, 2021. (Contract #9798 Osborn Consulting, Inc.)	\$60,532		\$60,532



**Reappropriation Amendment (Ord. No. 922) Summary (Attachment B)**

<b>Project/Item Fund</b>	<b>Dept / Program</b>	<b>Carryover Details</b>	<b>Amendment Appropriations</b>	<b>Amendment Revenue</b>	<b>Requires Use of Fund Balance</b>
<b>Surface Water Capital Projects</b>			<b>\$1,217,339</b>	<b>\$489,912</b>	<b>\$964,337</b>
Surface Water Utility Fund	10th Avenue NE Drainage Improvements	Grant expires 6/30/2021, 2020 reimbursements submitted but not yet received		\$184,807	\$0
Surface Water Utility Fund	10th Avenue NE Drainage Improvements	Osborn Consulting Inc. (Contract #9283); project ongoing through 12/31/2021.	\$338,794		\$153,987
Surface Water Utility Fund	148th Infiltration	Work continues		\$18,927	\$0
Surface Water Utility Fund	148th Infiltration	Moore Iacofano Goltsman Inc. (Contract #9290); project ongoing through 12/31/2021	\$28,590		\$9,663
Surface Water Utility Fund	Hidden Lake Dam Removal	Full amount remaining in grant for final design.		\$128,468	\$0
Surface Water Utility Fund	Hidden Lake Dam Removal	Delay in grant final execution disallowed some expenses, anticipate they can be reimbursed in 2021.		\$15,010	\$0
Surface Water Utility Fund	Hidden Lake Dam Removal	RCO.		\$142,700	\$0
Surface Water Utility Fund	Hidden Lake Dam Removal	Remaining consultant contract and City staff time to complete the project.	\$49,268		\$0
Surface Water Utility Fund	Pump Station 26 Improvements	Pump Station 26 Design originally scheduled to be completed in 2020. Delays have pushed completion to 2021 and design was roughly 1/3 complete by the end of 2020.	\$232,476		\$232,476
Surface Water Utility Fund	Stormwater Pipe Replacement Program	Work continues. Services Contract / Construction Contract	\$194,641		\$194,641
Surface Water Utility Fund	System Capacity Modeling Study	On 12/9/2020, contract amendment #9300.02 was executed to extend the contract expiration date until 12/31/2021. Funds need to be carried over to pay for the remaining work to be completed under this contract.	\$132,946		\$132,946
Surface Water Utility Fund	Surface Water Small Drainage Projects	Services Contract.	\$240,624		\$240,624
<b>EQUIPMENT REPLACEMENT FUND CARRYOVERS</b>					
<b>Vehicle Replacements</b>			<b>\$179,890</b>	<b>\$0</b>	<b>\$179,890</b>
Equipment Replacement Fund	ASD / Equipment Replacement	Parks Operations Vehicle #145 was scheduled for replacement in the 2019-2020 biennium; however, after careful analysis it is recommended the vehicle be replaced in the 2021-2022 biennium.	\$76,827		\$76,827
Equipment Replacement Fund	ASD / Equipment Replacement	Parks Operations Vehicle #150 was scheduled for replacement in the 2019-2020 biennium; however, after careful analysis it is recommended the vehicle be replaced in the 2021-2022 biennium.	\$46,771		\$46,771
Equipment Replacement Fund	ASD / Equipment Replacement	Code Enforcement Customer Response Team Vehicle #154 was scheduled for replacement in the 2019-2020 biennium; however, after careful analysis it is recommended the vehicle be replaced in the 2021-2022 biennium.	\$56,292		\$56,292
<b>TOTAL 2019-2020 CARRYOVER BUDGET AMENDMENT REQUESTS</b>			<b>\$19,003,296</b>	<b>\$8,116,977</b>	<b>\$11,426,705</b>



## Impact of Reappropriation Amendment (Ord. No. 922) on Fund Balance (Attachment C)

FUND	2021 Beginning Fund Balance	2021-2022 Current Revenues / Transfers In	2021-2022 Carryover Revenues / Transfers In	2021-2022 Amended Revenues / Transfers In	2021-2022 Current Expenditures / Transfers Out	2021-2022 Carryover Expenditures / Transfers Out	2021-2022 Amended Expenditures / Transfers Out	2022 Projected Ending Fund Balance
		Ord. No. 903	Ord. No. 922	Ord. No. 922	Ord. No. 903	Ord. No. 922	Ord. No. 922	
	(A)	(B)	(C)	(D) = (B) + (C)	(E)	(F)	(G) = (E) + (F)	(H) = (A) + (D) - (G)
<b>OPERATING FUNDS</b>								
General Fund	\$25,891,358	\$89,599,820	\$96,011	\$89,695,831	\$96,464,883	\$1,004,450	\$97,469,333	\$18,117,856
Shoreline Secure Storage Fund	\$224,920	\$2,259,500	\$0	\$2,259,500	\$2,259,500	\$0	\$2,259,500	\$224,920
Revenue Stabilization Fund	\$5,626,456	\$0	\$0	\$0	\$0	\$0	\$0	\$5,626,456
Street Fund	\$259,904	\$4,140,897	\$18,320	\$4,159,217	\$4,140,897	\$18,320	\$4,159,217	\$259,904
Code Abatement Fund	\$428,409	\$60,000	\$0	\$60,000	\$200,000	\$0	\$200,000	\$288,409
State Drug Enforcement Forfeiture Fund	\$88,544	\$36,486	\$0	\$36,486	\$36,486	\$0	\$36,486	\$88,544
Public Arts Fund	\$181,009	\$10,000	\$12,000	\$22,000	\$124,605	\$36,900	\$161,505	\$41,504
Federal Drug Enforcement Forfeiture Fund	\$23,048	\$26,000	\$0	\$26,000	\$26,000	\$0	\$26,000	\$23,048
<b>DEBT SERVICE FUNDS</b>								
2006/2016 UTGO Bond Fund	\$0	\$1,135,144	\$0	\$1,135,144	\$1,135,144	\$0	\$1,135,144	\$0
2009/2019 LTGO Bond Fund	\$410,710	\$2,202,688	\$0	\$2,202,688	\$2,202,688	\$0	\$2,202,688	\$410,710
2013 LTGO Bond Fund	\$0	\$516,520	\$0	\$516,520	\$516,520	\$0	\$516,520	\$0
2020 LTGO Bond Fund	\$0	\$25,960,000	\$0	\$25,960,000	\$25,960,000	\$0	\$25,960,000	\$0
Sidewalk LTGO Bond Fund	\$3,833,167	\$4,394,202	\$0	\$4,394,202	\$1,799,100	\$0	\$1,799,100	\$6,428,269
<b>CAPITAL FUNDS</b>								
General Capital Fund	\$9,907,114	\$8,674,479	\$728,373	\$9,402,852	\$9,044,118	\$8,693,756	\$17,737,874	\$1,572,092
City Facility-Major Maintenance Fund	\$197,081	\$750,392	\$0	\$750,392	\$709,226	\$0	\$709,226	\$238,247
Roads Capital Fund	\$8,986,650	\$47,877,684	\$6,432,231	\$54,309,915	\$49,710,564	\$6,550,389	\$56,260,953	\$7,035,612
Sidewalk Expansion Fund	\$11,321,491	\$5,401,803	\$329,978	\$5,731,781	\$5,401,803	\$521,192	\$5,922,995	\$11,130,277
Transportation Impact Fees Fund	\$5,279,499	\$0	\$0	\$0	\$867,701	\$79,104	\$946,805	\$4,332,694
Park Impact Fees Fund	\$1,287,908	\$750,000	\$0	\$750,000	\$750,000	\$352,561	\$1,102,561	\$935,347
<b>ENTERPRISE FUNDS</b>								
Surface Water Utility Fund	\$4,497,855	\$32,904,384	\$489,912	\$33,394,296	\$24,336,730	\$1,538,952	\$25,875,682	\$12,016,469
Wastewater Utility Fund	N/A	\$5,673,260	\$0	\$5,673,260	\$5,673,260	\$9,259	\$5,682,519	N/A
<b>INTERNAL SERVICE FUNDS</b>								
Vehicle O&M Fund	\$40,001	\$438,891	\$0	\$438,891	\$478,891	\$6,506	\$485,397	(\$6,505)
Equipment Replacement Fund	\$5,192,991	\$1,162,479	\$10,152	\$1,172,631	\$484,456	\$191,907	\$676,363	\$5,689,259
Unemployment Fund	\$0	\$35,000	\$0	\$35,000	\$35,000	\$0	\$35,000	\$0
<b>TOTAL</b>	<b>\$83,678,115</b>	<b>\$234,009,629</b>	<b>\$8,116,977</b>	<b>\$242,126,606</b>	<b>\$232,357,572</b>	<b>\$19,003,296</b>	<b>\$251,360,868</b>	<b>\$74,453,112</b>