

CITY COUNCIL AGENDA ITEM
CITY OF SHORELINE, WASHINGTON

AGENDA TITLE:	Discussing Ordinance No. 981 - Amending the 2023-2024 Biennial Budget (Ord. No. 973) for Uncompleted 2021-2022 Operating and Capital Projects and Increasing Appropriations in Certain Funds (2022-to-2023 Carryover)
DEPARTMENT:	Administrative Services
PRESENTED BY:	Sara Lane, Administrative Services Director Meng Liu, Budget & Tax Manager
ACTION:	<input checked="" type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input type="checkbox"/> Motion <input 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 2021-2022 Biennial Budget. The 2021-2022 Biennial Budget appropriations lapsed at the end of 2022 resulting in expenditures being less than projected and the ending fund balances being greater than projected. To provide adequate budget resources in the 2023-2024 biennium to pay expenditures incurred for operating programs or to complete capital projects in progress, re-appropriation of a portion of the 2022 ending fund balance for expenditures in the 2023-2024 biennium, commonly referred to as a reappropriation or carryover, is needed. Proposed Ordinance No. 981, which is attached to this staff report as Attachment A, reappropriates \$21.578 million.

FINANCIAL IMPACT:

Proposed Ordinance No. 981 would impact expenditures and resources, as follows:

- Increases appropriations for operating and capital expenditures by \$21.578 million
- Increases appropriations for transfers out by \$4.018 million
- Provides revenues totaling \$13.275 million
- Provides transfers in totaling \$4.018 million
- Uses of available fund balance of \$15.265 million offset by the anticipated provision of fund balance by certain activities totaling \$6.960 million.

The net impact of proposed Ordinance No. 981 is an increase in 2023-2024 appropriations totaling \$21.578 million, revenues totaling \$13.275 million, interfund transfers totaling \$4.018 million, and the net use of \$8.304 million in available fund balance. The table in Attachment C summarizes the impact of the reappropriation amendment (Ord. No. 981), the amended 2023-2024 appropriations, and estimated available fund balance.

The table below shows the impact of the above and additional uses for the 2022-to-2023 carryovers (Ord. No. 981) on the fund balance of the General Fund:

Intended Use of General Fund Reserves	Amended by Ord. No. 981
GF Estimated Ending Fund Balance -December 31, 2022	\$44.843M
Add Estimated Increase from Levy Lid Lift	13.612M
Less Required General Fund Operating Reserve:	
Cash Flow Reserve	3.000M
Budget (Operating) Contingency	0.993M
Insurance Reserve	0.255M
Less Assigned for One-Time Outlays through 2023-2024 Biennial Budget Adoption	6.277M
Less Use for 2022-to-2023 Carryovers	4.487M
Less One-Time Support for Park Bond Projects	5.096M
*Less Potential Net Interfund Loan/Contribution for West Side Transformation Project	9.692M
Less Designated/Assigned One-Time Support for City Maintenance Facility	12.938M
GF Unassigned and Undesignated Ending Fund Balance	\$15.716M

*The West Side Transformation Project includes phases from two major construction projects, 145th Street Corridor and 148th St. Bicycle/Pedestrian Bridge. The project is in the process of obtaining other sources of funding. The resultant interfund loan/contribution may be up to \$13M should the City become unsuccessful in the effort of acquiring other source of funding.

RECOMMENDATION

Staff recommends that City Council adopt Ordinance No. 981, amending the 2023-2024 Biennial Budget.

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

BACKGROUND

Shoreline's budget is adopted on a biennial basis. The biennium-end estimates for 2021-2022 presented during the discussion of the 2023-2024 Proposed Biennial Budget and 2023-2028 Capital Improvement Plan reflected staff's estimate of work that would be completed throughout the balance of 2022. Due to delays and other unanticipated issues, some appropriations were not expended. The 2021-2022 Biennial Budget appropriations lapsed at the end of 2022 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 2022 and completion of capital projects was delayed until 2023. Those appropriations that were not expended by the end of 2022 lapsed and became part of the fund balance carried into 2023.

To pay the expenditures incurred in 2022 without adversely impacting the 2023-2024 Biennial Budget's appropriations, it is necessary to take a portion of the 2022 ending fund balance and reappropriate those dollars for expenditure in the 2023-2024 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. 981, as proposed, then those projects would need to be reevaluated and not completed as originally anticipated.

DISCUSSION

Proposed Ordinance No. 981 would reappropriate \$21.578 million from the 2021-2022 biennium to the 2023-2024 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. 981, either the expenditures or projects listed in Attachment B will not be completed without adversely impacting existing 2023-2024 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. 981 (Recommended)

Approval of proposed Ordinance No. 981 will provide the budget authority and avoid adversely impacting existing 2023-2024 biennial budget appropriations. In addition, this

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

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The net impact of proposed Ordinance No. 981 is an increase in 2023-2024 appropriations totaling \$21.578 million, revenues totaling \$13.275 million, interfund transfers totaling \$4.018 million, and the net use of \$8.304 million in available fund balance. The table in Attachment C summarizes the impact of the reappropriation amendment (Ord. No. 981), the amended 2023-2024 appropriations, and estimated available fund balance.

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resultant interfund loan/contribution may be up to \$13M should the City become unsuccessful in the effort of acquiring other source of funding.

RECOMMENDATION

Staff recommends that City Council adopt Ordinance No. 981, amending the 2023-2024 Biennial Budget.

ATTACHMENTS

- Attachment A: Proposed Ordinance No. 981
- Attachment B: Reappropriation Amendment (Ord. No. 981) Summary
- Attachment C: Impact of Reappropriation Amendment (Ord. No. 981) on Fund Balance

ORDINANCE NO. 981

AN ORDINANCE OF THE CITY OF SHORELINE, WASHINGTON, AMENDING THE 2023-2024 FINAL BIENNIAL BUDGET THROUGH REAPPROPRIATION OF UNEXPENDED 2021-2022 FINAL BIENNIAL BUDGET APPROPRIATIONS.

WHEREAS, various projects were included in the City's 2021-2022 operating budget and were not completed during 2021-2022; 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 2023-2024 biennium; and

WHEREAS, due to these projects not being completed, the 2022 ending fund balance and the 2023 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 2023-2024 biennium to complete 2021-2022 work; and

WHEREAS, the 2023-2024 Final Biennial Budget and the 2023-2028 Capital Improvement Plan were adopted by Ordinance No. 973; 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 2023-2024 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 2023-2024 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 2023-2024 Final Biennial Budget, as adopted by Ordinance No. 973;

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

Section 1. Amendment – 2023-2024 Final Biennial Budget. The City hereby amends the 2023-2024 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	\$119,997,397	\$125,060,793
Shoreline Secure Storage Fund	3,000,000	3,000,000
Street Fund	4,732,628	4,876,484
Code Abatement Fund	200,000	200,000
State Drug Enforcement Forfeiture Fund	36,486	36,486
Public Arts Fund	205,321	205,321
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	713,659	713,659
Park Impact Fees Fund	0	254,154
Revenue Stabilization Fund	0	0
2006/2016 UTGO Bond Fund	0	0
2009/2019 LTGO Bond Fund	2,195,895	2,195,895
2013 LTGO Bond Fund	515,676	515,676
2020 LTGO Bond Fund	830,000	830,000
Sidewalk LTGO Bond Fund	1,794,875	1,794,875
VLF Revenue Bond	1,209,936	1,209,936
2022 Parks UTGO Bond	5,892,504	5,892,504
General Capital Fund	43,389,483	51,921,517
City Facility-Major Maintenance Fund	156,000	213,810
Roads Capital Fund	79,057,710	84,331,191
Sidewalk Expansion Fund	13,461,591	13,399,591
Surface Water Utility Fund	28,493,769	31,823,544
Wastewater Utility Fund	54,315,414	57,028,722
Vehicle Operations/Maintenance Fund	686,192	686,192
Equipment Replacement Fund	229,618	520,385
Unemployment Fund	35,000	35,000
	\$361,175,154	\$386,771,734

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 24, 2023.

Mayor Keith Scully

ATTEST:

APPROVED AS TO FORM:

Jessica Simulcik Smith
City Clerk

Margaret King, City Attorney

Publication Date: , 2023
Effective Date: , 2023

Attachment B

Reappropriation Amendment (Ord. No. 981) Summary (Attachment B)

Project/Item	Fund	Amendment Details	Revenues	Transfers In	Expenditures	Transfers Out	Use of Fund Balance
GENERAL CAPITAL FUND CARRYOVERS IMPACTING MULTIPLE FUNDS							
ADA Transition Plan and Assessment	General Capital Fund	\$100K for the ADA Transition Plan, backed by General Fund fund contribution. Encountered delays and will be happening in 2023		\$ 100,000	\$ 100,000		\$ -
	General Fund	\$100K for the ADA Transition Plan, backed by General Fund fund contribution. Encountered delays and will be happening in 2023				\$ 100,000	\$ 100,000
Bond Funding for Park Projects	General Capital Fund-Parks Bon	Project is continuing, Park Bond to be carried over for professional services and acquisition costs in 2023-24			\$ 3,770,913		\$ 3,770,913
City Hall project	General Capital Fund	Project is continuing into 2023		\$ 276,400	\$ 276,400		\$ -
	General Fund	Project is continuing into 2023				\$ 276,400	\$ 276,400
City Maintenance Facility project	General Capital Fund	Carryover for Project Administration and Construction not spent in due to delayed construction start			\$ 3,417,135		\$ -
		General fund contribution		\$ 1,984,598		\$ -	
		SWM and WW fund contribution		\$ 942,538		\$ -	
		Future funding anticipated to be carryover	\$ 490,000			\$ -	
	General Fund	General fund contribution				\$ 1,984,598	\$ 1,984,598
	Surface Water Utility Fund	SWM fund contribution				\$ 734,125	\$ 734,125
Wastewater Utility Fund	WW fund contribution				\$ 208,412	\$ 208,412	
Highland Plaza Demo & Parking Lot	General Capital Fund	Project is continuing into 2023		\$ 163,951	\$ 163,951		\$ -
	General Fund	Project is continuing into 2023				\$ 163,951	\$ 163,951
Hybrid Conference Rooms	General Capital Fund	Project is continuing into 2023		\$ 8,321	\$ 8,321		\$ -
	General Fund	Project is continuing into 2023				\$ 8,321	\$ 8,321
Park, Rec & Open Space Plan Update	General Capital Fund	Project continues through 2023			\$ 168,850		\$ 168,850
PROS Plan Acquisition (SAI7)	General Capital Fund	Project is continuing into 2023/24	\$ 254,154	\$ 254,154	\$ 254,154	\$ 2,500	\$ 2,500
	Park Impact Fees Fund	Project is continuing into 2023/24				\$ 254,154	\$ 254,154
	Public Arts Fund	1% Public Art contribution specifically budgeted for the Lithgow property demo		\$ 2,500			
Public Arts Repair and Maintenance	General Capital Fund	Due to significant delays from COVID-19 and capacity issues, the required work to upkeep public art was delayed and deferred maintenance needs to happen in 2023-2024.			\$ 16,031		\$ 16,031
Shoreline Park Public Pavilion	General Capital Fund	Grant-funded project was delayed and will start in 2023	\$ 353,780		\$ 353,780		\$ -
GENERAL CAPITAL FUND CARRYOVERS IMPACTING MULTIPLE FUNDS Total			\$ 843,780	\$ 3,732,461	\$ 8,529,534	\$ 3,732,461	\$ 7,688,254
GENERAL CAPITAL FUND CARRYOVERS							
Alarm Panel Improvements	City Facility-Major Maintenance Fund	Alarm panel improvements to be completed in 2023			\$ 11,067		\$ 11,067
City Hall Garage Maintenance	City Facility-Major Maintenance Fund	City Hall Garage Maintenance work to be completed in 2023.			\$ 24,192		\$ 24,192
Duct Cleaning	City Facility-Major Maintenance Fund	Ducting cleaning to be completed in 2023.			\$ 16,500		\$ 16,500
Highland Plaza Demo & Parking Lot	City Facility-Major Maintenance Fund	Remaining funds to complete HVAC for Highland Plaza			\$ 6,051		\$ 6,051
GENERAL CAPITAL FUND CARRYOVERS Total			\$ -	\$ -	\$ 57,810	\$ -	\$ 57,810
EQUIPMENT & FLEET PURCHASES CARRYOVERS IMPACTING MULTIPLE FUNDS							
Fleet Purchase	Equipment Replacement Fund	(Veh 315) Bunker Raker & Trailer (Veh319) equipment was ordered in 2022 but not received. Carry over is requested to pay for the fleet equipment in 2023			\$ 47,636		\$ -
		Purchased 2023 Chevrolet Bolt for PCD. Vehicle was not received in 2022 however delivery planned for 2023		\$ 52,860	\$ 52,860		\$ -
		Purchase 2023 Ford Lightning Crew Cab Pickup. Vehicle was not received in 2022 however delivery planned for 2023		\$ 14,905	\$ 102,465		\$ -
		2023 Ford Lightning Pickup #517		\$ 102,465			\$ -
		Purchase De-icing Tank for PW Vehicle 172. Equipment was ordered in 2022 but not received. De-icing tank expected to be received in 2023		\$ 73,766	\$ 26,130		\$ -
		Purchase 2023 Ford Lightning Crew Cab Pickup. Vehicle was not received in 2022 however delivery planned for 2023.			\$ 61,676		\$ 46,771

Fleet Purchase	General Fund	General Fund transfer for Streets Portion of the 2023 Ford Lightning Pickup #517				\$ 41,386	\$ 41,386	
		Parks Landscape Portion of the 2023 Ford Lightning Pickup #517				\$ 52,233	\$ 52,233	
		Transfer from GF for purchase of Chevy Bolt				\$ 50,217	\$ 50,217	
		Purchase 2023 Ford Lighning Crew Cab Pickup. Vehicle was not received in 2022 however delivery planned for 2023				\$ 14,905	\$ 14,905	
		Purchase De-icing Tank for PW Vehicle 172. Equipment was ordered in 2022 but not received. De-icing tank expected to be received in 2023				\$ 73,766	\$ 73,766	
	Street Fund	General Fund transfer for Streets Portion of the 2023 Ford Lightning Pickup #517		\$ 41,386			\$ -	\$ -
		2023 Ford Lightning Pickup #517				\$ 41,386	\$ -	\$ -
	Surface Water Utility Fund	Dura seal tires and other equipment were not purchased in 2022			\$ 10,298		\$ 10,298	\$ 10,298
		Purchase 2023 Ford Lighning Crew Cab Pickup for SW Ops from Fund 401 (Replaces Veh 165)			\$ 71,340		\$ 71,340	\$ 71,340
		Annual Replacement Funds for 2023 Ford Lighning Crew Cab Pickup for SW Ops			\$ 9,795		\$ 9,795	\$ 9,795
		Annual O&M Funds for 2023 Ford Lighning Crew Cab Pickup			\$ 2,779		\$ 2,779	\$ 2,779
		2023 Ford Lightning Pickup #517				\$ 8,846	\$ 8,846	\$ 8,846
	Wastewater Utility Fund	2023 Mitsubishi Hybrid purchased which arrived in 2023			\$ 52,110		\$ 52,110	\$ 52,110
		Annual O&M Mitsubishi Hybrid			\$ 2,991		\$ 2,991	\$ 2,991
		Transfer from GF for purchase of Chevy Bolt				\$ 2,643	\$ 2,643	\$ 2,643
	SWM Utility Fund-Sub	Annual Replacement Funds for 2023 Ford Lighning Crew Cab Pickup for SW Ops	\$ 9,795				\$ -	\$ -
Vehicle O&M Fund	Revenue for O&M- Ford Lightning Crew Cab Pickup	\$ 2,779						
	Annual O&M Mitsubishi Hybrid	\$ 2,991						
EQUIPMENT & FLEET PURCHASES CARRYOVERS IMPACTING MULTIPLE FUNDS			\$ 15,565	\$ 285,382	\$ 440,080	\$ 285,382	\$ 440,080	
GENERAL FUND OPERATING CARRYOVERS								
ARPA Business Recovery	General Fund	ARPA Funded Business Recovery Program			\$ 351,000	\$ 351,000	\$ 351,000	
Aurora Street Light Repairs	General Fund	Aurora street light repair contract. Work completed in 2023			\$ 88,772	\$ 88,772	\$ 88,772	
CDBG Funding	General Fund	Contract expires in 2023. 100% revenue backed. This is the mechanism that allows the City to receive CDBG-CV funding through the CARES Act	\$ 169,492		\$ 169,492	\$ -	\$ -	
City Hall Space Analysis	General Fund	City Hall Space Analysis. These funds are needed to retain the services of a consultant to complete a space analysis of City Hall			\$ 25,000	\$ 25,000	\$ 25,000	
Climate Action Plan - Planning Support Services	General Fund	Contract expires in 2023. For the Transportation Master Plan and the Climate Action Plan (CAP) development and support (including Environmentla Services portion)			\$ 40,687	\$ 40,687	\$ 40,687	
Climate Action Plan - Rebate/Subsidy Program for Heat Pumps	General Fund	CAP development and implementation work is ongoing and discussed with Council throughout 2022. Leveraging savings from Environmental Services to fund continued CAP implementation into 2023-2024			\$ 100,000	\$ 100,000	\$ 100,000	
Comprehensive Plan Consulting	General Fund	Consultants for the Comprehensive Plan update			\$ 122,500	\$ 122,500	\$ 122,500	
Cottage Housing Code Development	General Fund	Remainder of the Cottage Housing Plan expenses to be completed in 2023	\$ 4,200		\$ 4,200	\$ -	\$ -	
Film Premiere Event and Project	General Fund	Film event and project was not executed in 2022 as contractor was unable to perform the scope of work due to workforce/staffing challenges. The 2022 funding will be dedicated to a larger project in 2023			\$ 16,000	\$ 16,000	\$ 16,000	
Housing Vouchers	General Fund	Included in 11/28/2022 staff report - ARPA-dedicated funds for Love Your Community Grants			\$ 10,000	\$ 10,000	\$ 10,000	
IT Computer Replacement	General Fund	IT equipment replacement & IT computer replacement planned for 2022 carryover to 2023			\$ 332,620	\$ 332,620	\$ 332,620	
IT Strategic Plan	General Fund	One-time IT Strategic Plan delayed into 2023/24			\$ 200,000	\$ 200,000	\$ 200,000	
KC Best Starts for Youth	General Fund	Supplement BSK Grant for YOLO Program and CHS mental health services. Contract is funded by both ARPA-dedicated funds and BSK grant funds. Contract goes from 2022 through July 2025	\$ 327,206		\$ 381,687	\$ 54,481	\$ 54,481	

Attachment B

Local Solid Waste Services	General Fund	Dept Ecology Grant grant related, contract expires in 2023. Grant covers 75% of all expenses up to the grant max, fund balance covers the rest	\$ 35,030		\$ 46,708		\$ 11,678
Love Your Community Grants	General Fund	Included in 11/28/2022 staff report - ARPA-dedicated funds for Love Your Community Grants			\$ 10,000		\$ 10,000
Mini Grant Program	General Fund	Neighborhood prog review and COVID-19 caused a pause in these programs and significant delays. Mini-Grant prog grants up to 5,000 each for a neighborhood assoc. for tangible neighborhood improvements community events and strengthening neighborhood association			\$ 15,000		\$ 15,000
Miscellaneous Programs	General Fund	Contract expires in 2023, ARPA-dedicated funds			\$ 72,264		\$ 72,264
Police Panic Button Installation	General Fund	Work planned for 2022 and is delayed to 2023			\$ 3,800		\$ 3,800
Port of Seattle Grant	General Fund	Remaining Port of Seattle Economic Development Partnership awarded to be spend in 2023	\$ 40,000		\$ 40,000		\$ -
PROS Plan Contract	General Fund	RCCS support to the PROS Plan contract with Stepherson, which is otherwise funded by Capital funds			\$ 16,650		\$ 16,650
Pushbutton Replacement	General Fund	King County work order to replace multiple failed/failing pushbuttons citywide			\$ 136,000		\$ 136,000
RAISE grant	General Fund	Funding source for grant development assistance for RAISE grant			\$ 54,920		\$ 54,920
Traffic Data Collection Support	General Fund	For consultant traffic data collection support			\$ 12,635		\$ 12,635
Trip Tracking/Arterials	General Fund	Citywide Arterial intersection model, needed to keep up with pace of redevelopment and trip tracking			\$ 47,685		\$ 47,685
GENERAL FUND OPERATING CARRYOVERS Total			\$ 575,928	\$ -	\$ 2,297,620	\$ -	\$ 1,721,692
ROADS CAPITAL FUND CARRYOVERS							
145th and I5 Interchange	Roads Capital Fund	Sound Transit carryover from 2022 into 2023 Contract carryover for 2022 145th & I5 Interchange into 2023 for work not completed in 2022.	\$ 1,059,873			\$ -	\$ -
145th Corridor improvements	Roads Capital Fund	WSDOT-Connecting Washington carryover from 2022 into 2023	\$ 5,946,235			\$ -	\$ -
15th Ave Sidewalk Rehab	Roads Capital Fund	15th Ave Sidewalk Rehab design delayed from 2022 to 2023			\$ 67,135		\$ -
5th Ave Sidewalk Rehab	Roads Capital Fund	15th Ave Sidewalk Rehab design & construction delayed from 2022 to 2023			\$ 22,185		\$ -
5th Ave Sidewalk Rehab	Roads Capital Fund	5th Ave Sidewalk Rehab design & construction delayed from 2022 to 2023			\$ 277,732		\$ -
Annual Road Surface Maintenance	Roads Capital Fund	Federal STP funds unspent carryover	\$ 30,938			\$ -	\$ -
		Carryover bond funding	\$ 328,774			\$ -	\$ -
		Total Annual Roads Surface Maintenance budget - carrying over remainder required to complete work			\$ 359,713		\$ -
N 175th St-Stone Ave N to I5	Roads Capital Fund	N 175th St-Stone Ave N to I5 design schedule accelerated to 2022 and is yet completed			\$ 321,300		\$ -
		N 175th St-Stone Ave N to I5 portion of ROW delayed from 2022 into 2023			\$ 1,787,040		\$ -
		Carryover Transportation Impact Fees funding	\$ 2,108,340			\$ -	\$ -
Richmond Beach Mid-Block	Roads Capital Fund	Construction start delayed Richmond Beach Mid-Block Crossing from fall 2022 to early 2023.	\$ 398,207		\$ 398,207		\$ -
Ridgecrest Safe Routes To School	Roads Capital Fund	Longer lead time for Ridgecrest Safe Routes To School construction in 2022 necessitating construction continuance in 2023			\$ 97,385		\$ 45,490
		Carryover funding from Safe Routes To Schools	\$ 51,895				\$ -
Sidewalk Rehabilitation program bond funding	Roads Capital Fund	Sidewalk Rehabilitation program bond funding	\$ 367,052				\$ -
Sidewalks 5th Ave NE (N 175th TO N 182nd)	Sidewalk Expansion Fund	Construction delays have pushed some work from 2022 to 2023	\$ 818,000		\$ 818,000		\$ -
Traffic Safety Improvements	Roads Capital Fund	Traffic safety improvements projects started in 2022 and not yet completed			\$ 180,233		\$ 180,233
	Sidewalk Expansion Fund	Traffic safety improvements projects started in 2022 and not yet completed			\$ 10,000		\$ 10,000
Transportation Improvement Board: NE 180th St Shared-Use Path	Roads Capital Fund	Design completed in 2022 construction to be completed in 2023	\$ 76,580		\$ 76,580		\$ -
Transportation Master Plan	Roads Capital Fund	Contract carryover for Transportation Master Plan from 2022 into 2023 for work not completed in 2022.			\$ 497,384		\$ 497,384
Upgrade Detection/Count Systems	Roads Capital Fund	Carryover due to delays			\$ 58,506		\$ 58,506
ROADS CAPITAL FUND CARRYOVERS Total			\$ 11,185,896	\$ -	\$ 5,211,480	\$ -	\$ 791,613

SURFACE WATER UTILITY FUND CARRYOVERS IMPACTING MULTIPLE FUNDS						
Storm Creek Erosion Repair	Surface Water Utility Fund	Design delay from 2022 into 2023-2024	\$ 132,788		\$ 59,792	\$ 58,430
		Other Fund Contributions (WW)				\$ -
	Wastewater Utility Fund	Design delay from 2022 into 2023-2024.			\$ 118,926	\$ -
		Design delay from 2022 into 2023-2024			\$ 12,500	\$ -
		WW contribution			\$ -	\$ -
SURFACE WATER UTILITY FUND CARRYOVERS IMPACTING MULTIPLE FUNDS Total			\$ 132,788	\$ -	\$ 191,218	\$ -
SURFACE WATER UTILITY FUND CARRYOVERS						
Barnacle Creek	Surface Water Utility Fund	Rolling additional PM work into 2023 from 2022			\$ 169,652	\$ 169,652
		Construction delays from 2022 into 2023.			\$ 394,009	\$ 49,837
Hidden Lake Dam Removal	Surface Water Utility Fund	Funding carry over for KC Flood Control District	\$ 27,347			\$ -
		Funding carry over for WA ST RCO	\$ 99,277			\$ -
		Funding carry over for U.S. Dept. of Interior - RCO	\$ 217,548			\$ -
Pump Station 26 Improvements	Surface Water Utility Fund	Construction start delayed by a few months, will end in Q2 2023 instead of Q4 2022.			\$ 335,243	\$ 335,243
Stormwater Pipe Replacement Program	Surface Water Utility Fund	Construction delay from 2022 into 2023-2024			\$ 530,000	\$ 530,000
Surface Water Master Plan	Surface Water Utility Fund	Rolling additional PM work into 2023 from 2022			\$ 90,000	\$ 90,000
Surface Water Small Projects	Surface Water Utility Fund	Construction delays from 2022 into 2023			\$ 680,000	\$ 680,000
SURFACE WATER UTILITY FUND CARRYOVERS Total			\$ 344,172	\$ -	\$ 2,198,904	\$ -
WASTE WATER UTILITY FUND CARRYOVERS						
145th Ave Corridor Coordination	Wastewater Utility Fund	Work not completed in 2021-22, moved into 2023-24			\$ 375,186	\$ 375,186
145th Interchange Coordination	Wastewater Utility Fund	Work not completed in 2021-22, moved into 2023-24			\$ 325,468	\$ 325,468
1st Ave NE Pipe Replacement	Wastewater Utility Fund	Work not completed in 2021-22, moved into 2023-24			\$ 24,614	\$ 24,614
245th St Sewer/ST	Wastewater Utility Fund	Work not completed in 2021-22, moved into 2023-24			\$ 480,000	\$ 480,000
Edmond's Treatment Plant City contribution	Wastewater Utility Fund	Work not completed in 2021-22 moved into 2023-24			\$ 369,868	\$ 369,868
Lift Station Cathodic Prot	Wastewater Utility Fund	Construction work extended from 2022 into 2023			\$ 173,711	\$ 173,711
N 175th Pipe Replacement	Wastewater Utility Fund	Construction work extended from 2022 into 2023			\$ 500,000	\$ 500,000
RWD Digitization Project	Wastewater Utility Fund	Contracted scanning services and staffing support anticipated to continue in 2023 due to project delay and staff turnover			\$ 37,998	\$ 37,998
Storm Creek Repairs	Wastewater Utility Fund	Construction work extended from 2022 into 2023			\$ 160,306	\$ 160,306
Wastewater CHIPS Project	Wastewater Utility Fund	CHIPS grant work, to be completed in 2023. Expenses already in 2023 budget	\$ 176,544			\$ -
WASTE WATER UTILITY FUND CARRYOVERS Total			\$ 176,544	\$ -	\$ 2,447,152	\$ -
OPERATING CARRYOVERS IMPACTING MULTIPLE FUNDS						
Aurora Ave Retrofit	Street Fund	Carryover funding for contract entered in 2022			\$ 102,470	\$ 102,470
	Surface Water Utility Fund	Carryover funding for contract entered in 2022			\$ 102,470	\$ 102,470
OPERATING CARRYOVERS IMPACTING MULTIPLE FUNDS Total			\$ -	\$ -	\$ 204,939	\$ -
			\$ 13,274,673	\$ 4,017,843	\$ 21,578,736	\$ 4,017,843
						\$ 15,264,701

Attachment C

Impact of 2023-2024 Carryover Amendment (Ord. No. 981) on Fund Balance (Attachment C)

FUND	2022 Preliminary Estimate of Actual Ending Fund Balance	2023-2024 Current Revenues / Transfers In	2023-2024 Budget Amendment Revenues / Transfers In	2023-2024 Amended Revenues / Transfers In	2023-2024 Current Expenditures / Transfers Out	2023-2024 Budget Amendment Expenditures / Transfers Out	2023-2024 Amended Expenditures / Transfers Out	2024 Projected Ending Fund Balance
		Ord. No. 973	Ord. No. 981	Ord. No. 981	Ord. No. 973	Ord. No. 981	Ord. No. 981	
	(A)	(B)	(C)	(D) = (B) + (C)	(E)	(F)	(G) = (E) + (F)	(H) = (A) + (D) - (G)
OPERATING FUNDS								
General Fund	\$44,843,006	\$105,263,725	\$575,928	\$105,839,653	\$119,997,397	\$5,063,397	\$125,060,793	\$25,621,866
Shoreline Secure Storage Fund	\$603,278	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$603,278
Revenue Stabilization Fund	\$5,626,168	\$0	\$0	\$0	\$0	\$0	\$0	\$5,626,168
Street Fund	\$403,172	\$4,757,480	\$41,386	\$4,798,866	\$4,732,628	\$143,856	\$4,876,484	\$325,555
Code Abatement Fund	\$467,058	\$60,000	\$0	\$60,000	\$200,000	\$0	\$200,000	\$327,058
State Drug Enforcement Forfeiture Fund	\$157,671	\$36,486	\$0	\$36,486	\$36,486	\$0	\$36,486	\$157,671
Public Arts Fund	\$153,858	\$957,471	\$2,500	\$959,971	\$205,321	\$0	\$205,321	\$908,508
Federal Drug Enforcement Forfeiture Fund	\$12,946	\$26,000	\$0	\$26,000	\$26,000	\$0	\$26,000	\$12,946
Federal Criminal Forfeiture Fund	\$59,658	\$0	\$0	\$0	\$0	\$0	\$0	\$59,658
DEBT SERVICE FUNDS								
2006/2016 UTGO Bond Fund	\$13,147	\$0	\$0	\$0	\$0	\$0	\$0	\$13,147
2009/2019 LTGO Bond Fund	\$412,432	\$2,195,895	\$0	\$2,195,895	\$2,195,895	\$0	\$2,195,895	\$412,432
2013 LTGO Bond Fund	\$0	\$515,676	\$0	\$515,676	\$515,676	\$0	\$515,676	\$0
2020 LTGO Bond Fund	\$0	\$830,000	\$0	\$830,000	\$830,000	\$0	\$830,000	\$0
Sidewalk LTGO Bond Fund	\$7,979,257	\$4,866,520	\$0	\$4,866,520	\$1,794,875	\$0	\$1,794,875	\$11,050,902
VLF Revenue Bond Fund	\$0	\$1,209,936	\$0	\$1,209,936	\$1,209,936	\$0	\$1,209,936	\$0
2022 Parks LTGO Bond	\$0	\$5,892,504	\$0	\$5,892,504	\$5,892,504	\$0	\$5,892,504	\$0
CAPITAL FUNDS								
General Capital Fund	\$35,930,368	\$16,304,605	\$4,573,741	\$20,878,346	\$43,389,483	\$8,532,034	\$51,921,517	\$4,887,197
City Facility-Major Maintenance Fund	\$310,291	\$302,147	\$0	\$302,147	\$156,000	\$57,810	\$213,810	\$398,628
Roads Capital Fund	\$28,397,033	\$77,258,461	\$10,367,896	\$87,626,357	\$79,947,710	\$4,383,480	\$84,331,191	\$31,692,200
Sidewalk Expansion Fund	\$9,550,814	\$13,391,332	\$818,000	\$14,209,332	\$12,571,591	\$828,000	\$13,399,591	\$10,360,555
Transportation Impact Fees Fund	\$8,514,811	\$0	\$0	\$0	\$713,659	\$0	\$713,659	\$7,801,152
Park Impact Fees Fund	\$4,503,033	\$0	\$0	\$0	\$0	\$254,154	\$254,154	\$4,248,879
ENTERPRISE FUNDS								
Surface Water Utility Fund	\$9,524,516	\$27,782,677	\$486,755	\$28,269,432	\$28,493,769	\$3,329,774	\$31,823,544	\$5,970,404
Wastewater Utility Fund	\$10,507,425	\$51,798,983	\$176,544	\$51,975,527	\$54,315,414	\$2,713,308	\$57,028,722	\$5,454,231
INTERNAL SERVICE FUNDS								
Vehicle O&M Fund	\$42,322	\$646,192	\$5,770	\$651,962	\$686,192	\$0	\$686,192	\$8,092
Equipment Replacement Fund	\$5,380,036	\$979,859	\$243,996	\$1,223,855	\$229,618	\$290,767	\$520,385	\$6,083,506
Unemployment Fund	\$29,924	\$35,000	\$0	\$35,000	\$35,000	\$0	\$35,000	\$29,924
TOTAL	\$173,422,225	\$318,110,949	\$17,292,516	\$335,403,466	\$361,175,154	\$25,596,580	\$386,771,734	\$122,053,957