

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

<b>AGENDA TITLE:</b>	Adoption of Ordinance No. 982 - Amending the 2023-2024 Final Biennial Budget (Ordinance Nos. 973 and 981)
<b>DEPARTMENT:</b>	Administrative Services
<b>PRESENTED BY:</b>	Sara Lane, Administrative Services Director Meng Liu, Budget & Tax Manager
<b>ACTION:</b>	<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:**

During the first quarter of 2023, staff identified several operating programs and capital projects that require additional funding due to unanticipated needs that were unknown in November 2022 at the time the 2023-2024 Biennial Budget was adopted.

Staff is requesting that the 2023-2024 biennial budget be amended to provide funding for these programs and projects. Proposed Ordinance No. 982 (Attachment A) provides for this amendment. Tonight, Council is scheduled to adopt proposed Ordinance No. 982.

**FINANCIAL IMPACT:**

Proposed Ordinance No. 982 would impact in 2023-24 biennial expenditures and resources as follows:

- Increases appropriations for operating expenditures by \$2.632 million;
- Increases appropriations for transfers out by \$0.389 million;
- Provides revenues totaling \$0.653 million;
- Provides transfers in totaling \$0.389 million; and,
- Uses of available 2022 ending fund balance totaling \$1.980 million.

The table in Attachment B lists the programs and impacts resulting from this amendment. The table in Attachment C summarizes the impact of the budget amendment (Ordinance No. 982), the amended 2023-2024 appropriations, and estimated available fund balance.

The table below shows the impact on the available fund balance of the General Fund, including the required reserve, estimated increase from levy lid lift, currently budgeted use, use for the carryovers and budget amendments proposed in Ordinance No. 981 and No. 982 respectively, and additional designation for the City Maintenance Facility:

<b>Intended Use of General Fund Reserves</b>	<b>Amended by Ord. Nos. 981 &amp; 982</b>
<b>GF Estimated Ending Fund Balance -December 31, 2022</b>	<b>\$44.843M</b>
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 Use for 2023-2024 Budget Amendments	1.852M
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
<b>GF Unassigned and Undesignated Ending Fund Balance</b>	<b>\$13.865M</b>

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

**RECOMMENDATION**

Staff recommends that City Council adopt Ordinance No. 982, amending the 2023-2024 Biennial Budget.

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

## **INTRODUCTION**

During the first quarter of 2023 staff identified several operating programs and capital projects that require additional funding due to unanticipated needs that were unknown in November 2022 at the time the 2023-2024 Final Biennial Budget was adopted by the City Council through Ordinance No. 973. Staff is requesting that the 2023-2024 biennial budget be amended to provide funding for these programs and projects. Proposed Ordinance No. 982 (Attachment A) provides for this amendment.

## **BACKGROUND**

Additional details of the proposed budget amendments are discussed below and presented in Attachment B.

### **Amendments Impacting Multiple Funds:**

PROS Plan Implementation: On July 31, 2017, the City Council approved the update to the Parks, Recreation, and Open Space (PROS) Plan. A Citywide population forecast of more than 15,000 new residents by 2035 estimated 75% of that growth would occur in the light rail station subareas. The Plan identified parkland needs of 95 acres citywide to maintain a level of service of 7.38 acres per 1,000 population.

Due to the anticipated demand for parks property acquisitions, the City would require additional resources to support the expansion. An essential part of the implementation includes exploratory work on initial parks acquisition costs, identification of parks growth, and funding opportunities. To support the exploratory work and align the City's staffing capacity, the budget amendment requests \$50,000 for the exploratory work and \$49,352 to fund a PIF Specialist Extra Help position. Most of this one-time cost are allowable and funded by PIF, with a small potential remainder funded by the General Fund. Staff will assess the long-term need for both initial acquisition costs and staff support and propose a longer-term solution in the mid-biennium budget process.

Project Management Software Upgrade: The 2023-2024 Biennium budget includes funding to support the implementation of a new capital project program for the development and monitoring of Capital Improvement Plan (CIP) projects and funds. The initial budget amendment split the cost between General Capital Fund, Road Capital Fund, Wastewater Utility Fund, and Surface Water Utility Fund. To centralize monitoring of project implementation and future ongoing software cost, the current budget amendment seeks to combine the cost in General Capital Fund. The budget of the project remains unchanged.

### **Amendments Impacting the General Fund:**

Comprehensive Plan & Critical Areas Environmental Review Work: The Major Update of the Comprehensive Plan is required to be completed by December 31, 2024 in accordance with state law. The Planning & Community Development (PCD) Department is in the contract phase for consulting services to assist staff with the completion of the major update of the Comprehensive Plan and Critical Area regulations. After discussions with the consultant, PCD anticipates that an

Environmental Impact Statement (EIS) will likely be required. The request for an additional \$275,000 is to fund the environmental review of the updated Comprehensive Plan. This plan will serve as the 20-year road map for staff to follow to ensure the communities' vision is implemented.

Middle Housing Grant - Code Development: The City has been awarded a Department of Commerce grant to fund the work associated with the Middle Housing work directed by Council. This grant will be used for professional services to assist staff in developing goals and policies, implementing code language, and community engagement as part of fulfilling the directive from Council.

Hang Time Program Grant: The City of Lake Forest Park is contracting the City of Shoreline Youth and Teen Development Program to continue providing the Hang Time after school program at Kellogg Middle School to Lake Forest Park students for the calendar years 2023 and 2024. The contract will be \$10,000 and will be used to pay for the additional cost of program supplies after the YMCA withdrew their partnership in this program. All Kellogg Middle School students have access to attending the Hang Time after school program, which gives them a safe, engaging place with caring adults in the after school hours.

In Lieu of Street Tree Replacement Fund: The fee for in lieu of street tree replacement is included in the City of Shoreline's adopted fee schedule. These fees may only be used by the City of Shoreline on right-of-way tree plantings. Since the last biennial budget, \$184,913 in in-lieu fees have been paid to the City. This request will provide the budget authority to spend these funds to plant trees in the City's right-of-way and continue to deliver this highly valued public service.

Payroll Support: The core duties of Payroll function are to support staff citywide and manage processes and systems to ensure that all staff are paid timely, correctly and that all payroll policies and laws are adhered to in the process. The growth in the number of City staff, the addition of a labor union, increasing complexity and number of systems resulted in significant overtime costing \$41,000 in 2021. In 2022, staff hired an Extra Help Payroll Technician and provided additional time commitment from the Finance Manager to take on routine aspects of the process. In late 2022, the City experienced turnover of both the long-term Payroll Coordinator as well as the newly hired Extra-Help Payroll Technician. It has become evident that the growing demands on payroll, the challenge of recruitment and retention, and the significant training requirement for this position warrants the conversion of the extra help position to a benefited 0.5 FTE to support payroll operation and avoid interruption in this critical area. This conversion is largely offset by a reduction in the extra help staffing budget.

Light Rail Agreement Amendment and Staffing: The services provided by the Light Rail Stations budget to Sound Transit in support of the Lynnwood Link Extension (LLE) Project is, in significant part, dependent on the specific permit submittals, inspection requests, and issues that arise needing City staff or consultants to support or undertake the work required. At the time of the 2023-2024 Biennial Budget, City staff were still negotiating changes to the scope of work included under the funding agreement. Those negotiations have now concluded and the amended agreement was authorized by the Council for execution on March 20, 2023. The new agreement reflects the higher level

of effort anticipated, additional scope, and possible delay of revenue service start for the LLE Project. To manage this work, an adjustment to increase the staffing level is required.

Amending the Light Rail Stations budget will enable staff to continue to provide expedited permit services and effective support of permit closeout to keep the LLE Project on track for start of revenue service, ultimately benefiting the Shoreline community as a whole with delivery of high capacity transit service in 2024.

King County Sheriff Contract: At the time of 2023-2024 Biennial Budget development and transmission to the City Council, the King County Sheriff Contract was yet to be finalized. Staff based the proposed budget on early estimates provided by King County, and acknowledged in the transmittal of the budget that should the actual costs be significantly higher than estimated, a budget amendment would be submitted. The proposed contract was finalized in late October 2022 after King County negotiations of the Guild contract were completed and is \$504,618 higher than the estimate forecasted in the 2023-2024 Biennial Budget, mainly due to higher staffing cost escalation (i.e., COLA), and higher general increases in operation costs, generally driven by inflation, such as medical insurance, supplies/services, IT, than originally anticipated.

Purchase of Drug Testing Unit: Over 1000 deaths occurred in 2022 due to fentanyl exposure. Law Enforcement officers are routinely exposed in the field resulting in the need for multiple doses of Narcan to reverse the deadly effects. Currently, King County and the City of Shoreline have no safe means for testing without potential exposure to this dangerous drug. With anticipated increase in future service level, the amendment seeks to acquire a portable testing unit that is highly effective, safe, and easy to use for testing dangerous synthetic opiates and other drugs. The selected device is backed by the King County Prosecutors Office and used currently by our medical examiner.

Continuation of Human Services COVID Response: In November 2022, the City Council reviewed and supported 2023 proposed COVID Recovery Funds for Human Services in the amount of \$511,339. This also includes the continuation of Response Funding and funding support for the Housing Outreach Worker (contracted through Lake City Partners) for full time outreach in the Shoreline community through June 30, 2023. The continuum of the outreach program is critical in Shoreline's response to homelessness. As such, the budget amendment for Human Service COVID Response seeks to further the Housing Outreach Worker contract until the end of the year (December 31, 2023). This contract extension will be in the amount of \$34,687, which will bring the total 2023 COVID Recovery Funds for Human Services to \$546,026.

#### **Amendments Impacting the Utility Funds:**

Freshwater Algae Grant Agreement: The City applied for and received a \$50,000 grant from the Department of Ecology. Grant funding will be used for professional services to study the toxic algae issues at Echo Lake and develop solutions to address the worsening algae bloom problem. City matching funds will come from the existing Surface Water Professional Service Budget.

## **ALTERNATIVES ANALYZED**

### Alternative 1: Take no action

If the City Council chooses to not approve proposed Ordinance No. 982, these expenditures or projects will not be completed and could adversely impacting existing project/services. Staff would need to reevaluate the projects and determine which projects could be moved forward.

### Alternative 2: Council Directed Changes to Ordinance No. 982

If the City Council does not approve all budget amendments that have been included in this proposed amendment, Council could direct staff to modify proposed Ordinance No. 982 to amend or eliminate specific requests. Those amendments that are amended or excluded may result in existing projects/service not being completed or being adjusted.

### Alternative 3: Approve Ordinance No. 982 (Staff Recommendation)

Approval of proposed Ordinance No. 982 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.

## **FINANCIAL IMPACT**

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While the economic outlook remains uncertain given the risk of recession, banking turmoil, elevated inflation, continued impact on supply chain and fuel costs due to the Russia-Ukraine conflict, and further declines in the technology sector employment, currently, no adjustment to the City’s financial forecast is needed. Staff is monitoring economic trends closely and will bring forward recommendations for action should the economic condition deviate from the 2023-24 Biennial Budget forecast and requires adjustment.

**RECOMMENDATION**

Staff recommends that City Council adopt Ordinance No. 982, amending the 2023-2024 Biennial Budget.

**ATTACHMENTS**

- Attachment A: Proposed Ordinance No. 982
- Attachment B: 2023-2024 Biennial Budget Amendment (Ord. No. 982) Summary
- Attachment C: Impact of Budget Amendment (Ord. No. 982) on Fund Balance

**ORDINANCE NO. 982**

**AN ORDINANCE OF THE CITY OF SHORELINE, WASHINGTON,  
AMENDING THE 2023-2024 FINAL BIENNIAL BUDGET.**

WHEREAS, the 2023-2024 Final Biennial Budget was adopted by Ordinance No. 973 and subsequently amended by Ordinance No. 981; and

WHEREAS, additional needs that were unknown at the time the 2023-2024 Final Biennial Budget, as amended, was adopted have occurred; 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, as amended, 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 2023-2024 Final Biennial Budget 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 and amended by Ordinance No. 981;

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

**Section 1. Amendment – 2023-2024 Final Budget.** The City hereby amends the 2023-2024 Final Biennial Budget, as amended, 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	\$125,060,793	<b>\$127,514,990</b>
Shoreline Secure Storage Fund	3,000,000	3,000,000
Street Fund	4,876,484	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	<b>28,823</b>
Transportation Impact Fees Fund	713,659	713,659
Park Impact Fees Fund	254,154	<b>353,506</b>
Revenue Stabilization Fund	0	0



Fund	Current Appropriation	Revised Appropriation
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	51,921,517	<b>52,310,540</b>
City Facility-Major Maintenance Fund	213,810	213,810
Roads Capital Fund	84,331,191	84,331,191
Sidewalk Expansion Fund	13,399,591	13,399,591
Surface Water Utility Fund	31,823,544	<b>31,873,544</b>
Wastewater Utility Fund	57,028,722	57,028,722
Vehicle Operations/Maintenance Fund	686,192	686,192
Equipment Replacement Fund	520,385	520,385
Unemployment Fund	35,000	35,000
	<b>\$386,771,734</b>	<b>\$389,793,128</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. Publication and Effective Date.** A summary of this Ordinance consisting of its title shall be published in the official newspaper of the City. This Ordinance shall take effect and be in full force five days after 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

Date of Publication: , 2023  
Effective Date: , 2023

Biennial Budget Amendment (Ord. No. 982) Summary (Attachement B)

Council Goal Alignment	Project/Item	Fund	Fiscal Year	FTE Change	Revenues	Transfers In	Expenditures	Transfers Out	Use of Fund Balance	
Goal 1: Strengthen Shoreline's economic climate and opportunities	Comprehensive Plan & Critical Areas Environmental Review Work	General Fund	2023				275,000		275,000	
	Middle Housing Grant - Code Development	General Fund	2023		120,000		120,000		-	
	Hang Time Program Grant	General Fund	2023		5,000		5,000		-	
2024				5,000		5,000		-		
Goal 2: Continue to deliver highly-valued public services through management of the City's infrastructure and stewardship of the natural environment	PROS Plan Implementation	General Capital Fund	2023			74,352	74,352		-	
			2024			25,000	25,000		-	
		General Fund	2023					5,378		5,378
			2024						74,352	74,352
	Park Impact Fees Fund	2023						74,352	74,352	
		2024						25,000	25,000	
	Project Management Software Upgrade	General Capital Fund	2023				177,615	177,615		-
			2024				112,055	112,055		-
		Roads Capital Fund	2023					(66,606)	66,606	-
			2024					(42,021)	42,021	-
		Surface Water Utility Fund	2023					(55,505)	55,505	-
			2024					(35,017)	35,017	-
	Wastewater Utility Fund	2023					(55,505)	55,505	-	
		2024					(35,017)	35,017	-	
	In Lieu of Street Tree Replacement Fund	General Fund	2023			92,457		92,457		-
2024					92,457		92,457		-	
Payroll Support	General Fund	2023	0.50				4,528		4,528	
		2024	0.50				11,505		11,505	
Freshwater Algae Grant Agreement	Surface Water Utility Fund	2023			50,000		25,000		-	
		2024					25,000		-	
Goal 3: Continue preparation for regional mass transit in Shoreline	Light Rail Agreement Amendment & Staffing	General Fund	2023	0.17	64,958		64,958		-	
			2024	0.71	222,653		222,653		-	
Goal 5: Promote and enhance community safety, healthy neighborhoods, and a coordinated response to homelessness and individuals in behavioral health crisis	King County Sheriff Contract	General Fund	2023				504,618		504,618	
			2024				504,618		504,618	
	Purchase of Drug Testing Unit	Federal Criminal Forfeiture Fund	2023				28,823		28,823	
Continuation of Human Services COVID Response	General Fund	2023				546,026		546,026		
<b>Grand Total</b>					<b>652,524</b>	<b>389,022</b>	<b>2,632,372</b>	<b>389,022</b>	<b>1,979,848</b>	

# Attachment C

Impact of 2023-2024 Carryover Amendment (Ord. No. 982) 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	2021-2022 Current Expenditures / Transfers Out	2023-2024 Budget Amendment Expenditures / Transfers Out	2023-2024 Amended Expenditures / Transfers Out	2024 Projected Ending Fund Balance
		Ord. No. 981	Ord. No. 982	Ord. No. 982	Ord. No. 981	Ord. No. 982	Ord. No. 982	
	(A)	(B)	(C)	(D) = (B) + (C)	(E)	(F)	(G) = (E) + (F)	(H) = (A) + (D) - (G)
<b>OPERATING FUNDS</b>								
General Fund	\$44,843,006	\$105,839,653	\$602,524	\$106,442,177	\$125,060,793	\$2,454,197	\$127,514,990	\$23,770,193
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	\$4,798,866	\$0	\$4,798,866	\$4,876,484	\$0	\$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	\$959,971	\$0	\$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	\$28,823	\$28,823	\$30,835
<b>DEBT SERVICE FUNDS</b>								
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
<b>CAPITAL FUNDS</b>								
General Capital Fund	\$35,930,368	\$20,878,346	\$389,022	\$21,267,369	\$51,921,517	\$389,022	\$52,310,540	\$4,887,197
City Facility-Major Maintenance Fund	\$310,291	\$302,147	\$0	\$302,147	\$213,810	\$0	\$213,810	\$398,628
Roads Capital Fund	\$28,397,033	\$87,626,357	\$0	\$87,626,357	\$84,331,191	\$0	\$84,331,191	\$31,692,200
Sidewalk Expansion Fund	\$9,550,814	\$14,209,332	\$0	\$14,209,332	\$13,399,591	\$0	\$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	\$254,154	\$99,352	\$353,506	\$4,149,527
<b>ENTERPRISE FUNDS</b>								
Surface Water Utility Fund	\$9,524,516	\$28,269,432	\$50,000	\$28,319,432	\$31,823,544	\$50,000	\$31,873,544	\$5,970,404
Wastewater Utility Fund	\$10,507,425	\$51,975,527	\$0	\$51,975,527	\$57,028,722	\$0	\$57,028,722	\$5,454,231
<b>INTERNAL SERVICE FUNDS</b>								
Vehicle O&M Fund	\$42,322	\$651,962	\$0	\$651,962	\$686,192	\$0	\$686,192	\$8,092
Equipment Replacement Fund	\$5,380,036	\$1,223,855	\$0	\$1,223,855	\$520,385	\$0	\$520,385	\$6,083,506
Unemployment Fund	\$29,924	\$35,000	\$0	\$35,000	\$35,000	\$0	\$35,000	\$29,924
<b>TOTAL</b>	<b>\$173,422,225</b>	<b>\$335,403,466</b>	<b>\$1,041,546</b>	<b>\$336,445,012</b>	<b>\$386,771,734</b>	<b>\$3,021,394</b>	<b>\$389,793,128</b>	<b>\$120,074,109</b>