

A G E N D A I T E M

BUSINESS OF THE CITY COUNCIL
City of Des Moines, WA

SUBJECT: 2021 Annual Budget Amendments

FOR AGENDA OF: November 18, 2021

ATTACHMENTS:

- 1. Draft Ordinance No. 21-060
- 2. Appendix A 2021 Amended Annual Budget

DEPT. OF ORIGIN: Finance

DATE SUBMITTED: November 11, 2021

CLEARANCES:

- Community Development _____
- Marina _____
- Parks, Recreation & Senior Services _____
- Public Works _____

CHIEF OPERATIONS OFFICER: _____

- Legal /s/ TG
- Finance *Beth Lane Wade*
- Courts _____
- Police _____

APPROVED BY CITY MANAGER

FOR SUBMITTAL: *[Signature]*

Purpose and Recommendation

The purpose of this Agenda Item is for the City Council to consider Draft Ordinance 21-060, amending the 2021 Annual Budget.

Suggested Motion

FIRST MOTION: "I move to suspend Rule 26(a) in order to enact Draft Ordinance No. 21-060 on first reading."

SECOND MOTION: "I move to enact Draft Ordinance No. 21-060 relating to municipal finance, amending the 2021 Annual Budget adopted in Ordinance No. 1744."

Background

The City and the Des Moines City Council has adopted strong, solvent, and sustainable budgets using sound budgetary policies. This work has resulted in healthy reserves in excess of the recommended best practice of the Government Financial Officers Association. These reserves provide the City with the ability to weather ordinary economic upturns and downturns that occur without any interruption in essential services.

This has been very important, as the City of Des Moines has responded to the pandemic and the uncertain impacts. Contrary to most expectations, the COVID-19 pandemic has continued to affect our local community, state, nation, and the world through 2021. As local economies, governmental policies, and needs of community members adapt to continued life during a global pandemic, municipal budgets need to accurately reflect the updated and informed expectations of City leadership and the community.

In reviewing the 2021 Adopted Budget and setting the goals for the 2022 Preliminary Annual Budget, the City has set out the following goals: 1) Remain solvent and strong; 2) Recover from COVID – socially, economically and programmatically; 3) Address reforms to the administration of justice; and 4) Prioritize Redevelopment.

In 2021, the City was awarded \$9 million through the American Rescue Plan Act. 50% of these funds were received in 2021 with the balance expected in 2022. On September 16, 2021, proposed uses for these federal funds, for 2021 and subsequent years, were approved by the Des Moines City Council. Use of these federal funds, which support the City's fiscal goals, is included in the amendments to the 2021 Annual Budget.

Additional changes in revenues and expenditures, for all funds, from forecasts used to create the 2021 budget, enacted by Ordinance No. 1744 are in accordance with council direction and approval for fiscal year 2021.

Discussion

The 2021 Annual Budget presented on November 12, 2020 was based upon an estimated carry-forward of the 2020 year-end fund balances. Appendix "A" shows amended 2021 beginning fund balances, which are the actual 2020 ending fund balances. Changes in budget amounts are detailed below:

| GENERAL FUND | Change in Budget Increase/(Decrease) | | Footnote | Description |
|---|---|--|-----------------------|---|
| | Revenues | Expenditures | | |
| Non-Department Revenue | 600,000 (225,000) 106,116 12,500 (70,000) 348,511 (2,259,197) | | | Sales Tax B&O TAXES UTILITY TAXES GAMBLING TAXES/PUNCH BDS & PULL TABS BUSINESS LICENSES AND PERMITS OTHER MISC REV 1 INTRA FUND GF ADMIN CHARGEBACK |
| Total Non-Department Revenue | (1,487,070) | - | | Total Non-Department Revenue |
| Public Safety Revenue | 199,023 (137,250) | | | STATE ENTITLEMENTS FINES AND PENALTIES |
| Total City Council | 61,773 | - | | |
| City Council | | (19,000) | | SALARIES AND BENEFITS |
| Total City Council | - | (19,000) | | |
| City Manager's Office | | (5,200) 251,223 23,900 | 1 | GF ADMIN CHARGEBACK - CITY CLERK METRO (SHUTTLE) SERVICES PROFESSIONAL SERVICES AND SUPPLIES |
| Total City Manager's Office | - | 269,923 | | |
| Finance | 10,000 | 10,000 2,500 | | I/F CIP FINANCE CHARGEBACK OVERTIME OFFICE AND OPERATING SUPPLIES |
| Total Finance | 10,000 | 12,500 | | |
| Legal | | (69,704) | 1 | GF ADMIN CHARGEBACK |
| Total Legal | - | (69,704) | | |
| Court | | (243,572) (24,961) | 1 1 | GF ADMIN CHARGE BACK (PERIOD 14) GF ADMIN CHARGE BACK (PERIOD 14) |
| Total Court | - | (268,533) | | |
| Business Office - Public Safety | | (48,228) | 1 | GF ADMIN CHARGE BACK (PERIOD 14) |
| Total Business Office - Public Safety | - | (48,228) | | |
| Police Administration | (13,300) (80,000) (30,000) | | | THIRD PARTY OVERTIME SCHOOL RESOURCE OFFICER-HSD FALSE ALARM FEES |
| Patrol | | (1,417,463) | 1 | GF ADMIN CHARGE BACK (PERIOD 14) |
| Other | 160,650 | (57,500) (10,000) | | SALARIES AND BENEFITS WASPC MENTAL HEALTH FIELD RESPONSE PROFESSIONAL SERVICES - OPEB CALCS |
| | 37,350 | (1,484,963) | | |
| Community Development | | (90,253) | 1 | GF ADMIN CHARGES |
| | - | (90,253) | | |
| Parks, Recreation, and Senior Services | (320,000) | (310,233) | 1 | GF ADMIN CHARGE BACK (PERIOD 14) SUMMER & BREAK CAMPS |
| | (320,000) | (310,233) | | |
| Non-Department Revenue | 97,580 | (49,583) | 1 | RENTAL REVENUE AND FEES GF ADMIN CHARGE BACK (PERIOD 14) |
| | 97,580 | (49,583) | | |
| Transfers | 250,000 50,000 8,000 100,000 | (250,000) (100,000) 1,587,000 325,000 (51,000) 51,000 | 2 2 2 2 3 | OPERATING TRANSFERS IN - ARPA - CITY MANAGER OPERATING TRANSFERS IN - ARPA - COURT OPERATING TRANSFERS IN - ARPA - EMERGENCY MANAGEMENT PLAN OPERATING TRANSFERS IN - ARPA - CITY MANAGER - PD TRANSFER OUT CODING CORRECTION - POLICE VEHICLES TRANSFER OUT TO ONE-TIME TAX FUND TRANSFER OUT TO MUNICIPAL CAPITAL IMPROVEMENTS FUND TRANSFER OUT TO EQUIPMENT RENTAL REPLACEMENT - POLICE VEHICLES TRANSFER OUT TO EQUIPMENT RENTAL - SHOULD BE TO FACILITY REPAIR TRANSFER OUT TO FACILITY REPAIR - CODING CORRECTION |
| | 408,000 | 1,562,000 | | |
| Total General Funds | (1,192,367) | (496,074) | | |

Footnotes – General Fund

- 1) The City is discontinuing the practice of the General Fund charging General Fund departments for services. Discontinuing this practice will have a net effect on the General Fund of zero dollars while ensuring that revenues and expenses are not artificially inflated.
- 2) On September 16th, 2021, the City Council discussed and approved certain uses for funds received from the American Rescue Plan Act. These items are included in the amendments to the 2021 Annual Budget.
- 3) Related to the North Marina Parking Lot Bulkhead project construction approved by the City Council on June 17, 2021.

| FUND | Change in Budget Increase/(Decrease) | | Footnote | Description |
|--|---|------------------|----------|---|
| | Revenues | Expenditures | | |
| Street Fund - 101 | 450,000 | | 1 | STREET EXPENDITURES FUNDED BY VEHICLE FEES |
| Street Fund - 101 | (475,000) | | | TRANSFER IN FROM STREET PAVEMENT - REMOVED |
| Street Fund - 101 | 39,000 | 39,000 | 2 | 101.305.302.397.00.00.00 - GUARDRAIL |
| Street Fund - 101 | | 76,004 | | GENL FUND ADMIN CHARGEBACK |
| Total Street Fund - 101 | 14,000 | 115,004 | | |
| Arterial Pavement - 102 | 500,000 | | 1 | TRANSFER IN OF VEHICLE FEE REVENUE |
| Arterial Pavement - 102 | | 1,222,000 | | CONTINGENCIES ARTERIAL ST PAVING/INTERLOCAL AGREEMENTS |
| Arterial Pavement - 102 | | (475,000) | | TRANSFER OUT TO STREET FUND - REMOVED |
| Total Arterial Pavement - 102 | 500,000 | 747,000 | | |
| Development Fund - 105 | (56,000) | | | BUILDING PERMITS |
| Development Fund - 105 | (262,360) | | | OTHER ENG SVCS (SOUND TRANSIT) |
| Development Fund - 105 | (58,000) | | | ZONING FEES |
| Development Fund - 105 | 11,000 | | | INTEREST EARNINGS AND OTHER MISC REVENUE |
| Development Fund - 105 | 175,000 | 175,000 | | ZONING ONE TIME |
| Development Fund - 105 | | 175,919 | | GF ADMIN CHARGE BACK |
| Development Fund - 105 | | 35,000 | | TRANSFER OUT TO BARNES CREEK |
| Total Development Fund - 105 | (190,360) | 385,919 | | |
| Police Drug Seizure Fund - 107 | 85,000 | 10,000 | | STATE SHARE OF DRUG SEIZURES |
| Total Police Drug Seizure Fund - 107 | 85,000 | 10,000 | | |
| American Rescue Plan Act - 114 | 4,514,939 | | 3 | ARPA funding - first 50% |
| American Rescue Plan Act - 114 | 1,250 | | 3 | 114.000.000.361.10.00.00 |
| American Rescue Plan Act - 114 | | 75,000 | 3 | PROFESSIONAL SERVICES - ENVIRONMENTAL |
| American Rescue Plan Act - 114 | | 282,000 | 3 | PROFESSIONAL SERVICES - SMALL BUS GRANTS |
| American Rescue Plan Act - 114 | | 50,000 | 3 | PROFESSIONAL SERVICES - FOOD TRUCKS |
| American Rescue Plan Act - 114 | | 50,000 | 3 | PROFESSIONAL SERVICES - TENANT EVICT RES |
| American Rescue Plan Act - 114 | | 14,400 | 3 | PROFESSIONAL SERVICES - HR RECRUITMENT |
| American Rescue Plan Act - 114 | | 15,000 | 3 | SMALL TOOLS & EQUIPMENT - COOL AIR MSTRS |
| American Rescue Plan Act - 114 | | 90,000 | 3 | PROFESSIONAL SERVICES - EATS PROGRAM |
| American Rescue Plan Act - 114 | | 50,000 | 3 | TRANSFER OUT - FIELD HOUSE PLAY EQUIPMENT |
| American Rescue Plan Act - 114 | | 175,000 | 3 | TRANSFER OUT TO GF - ARPA |
| American Rescue Plan Act - 114 | | 75,000 | 3 | TRANSFER OUT - HUMAN SERVICES COMMITTEE |
| American Rescue Plan Act - 114 | | 60,000 | 3 | TRANSFER OUT ARPA EVIDENCE VAN |
| American Rescue Plan Act - 114 | | 80,000 | 3 | TRANSFER OUT POLICE SW VEHICLES |
| American Rescue Plan Act - 114 | | 35,000 | 3 | TRANSFER OUT - BUDGET SOFTWARE |
| American Rescue Plan Act - 114 | | 50,000 | 3 | TRANSFER OUT TO GEN FUND - MUNI COURT |
| American Rescue Plan Act - 114 | | 8,000 | 3 | TRANSFER OUT - EMERGENCY MGMT PLAN |
| American Rescue Plan Act - 114 | | 100,000 | 3 | TRANSFER OUT BODY CAMS |
| Total American Rescue Plan Act - 114 | 4,516,189 | 1,209,400 | | |
| Redondo Zone - 140 | | 2,726 | | EXTRA HIRE WAGES |
| Total Redondo Zone - 140 | - | 2,726 | | |
| PBPW Automation Fee - 142 | | 1,968 | | SMALL TOOLS & EQUIPMENT |
| Total PBPW Automation Fee - 142 | - | 1,968 | | |
| ASE Automated Speed Enforcement - 190 | | (25,000) | | TRANSFER OUT - N HILL ELEMENTARY WALKWAY IMPR - ASE XFR |
| Total ASE Automated Speed Enforcement - 190 | - | (25,000) | | |
| Transport Benefit District - 199 | 1,000,000 | | 1 | VEHICLE FEES |
| Transport Benefit District - 199 | | 450,000 | 1 | STREET EXPENDITURES FUNDED BY VEHICLE FEES |
| Transport Benefit District - 199 | | 500,000 | 1 | TRANSFER OUT TO THE STREETS FUND AND ARTERIAL PAVING |
| Total Transport Benefit District - 199 | 1,000,000 | 950,000 | | |

| FUND | Change in Budget Increase/(Decrease) | | Footnote | Description |
|--|--------------------------------------|-------------------|----------|---|
| | Revenues | Expenditures | | |
| REET 1 Eligible Debt Service - 201 | | 3,115 | | INTERFUND GF ADMIN ALLOCATION |
| Total REET 1 Eligible Debt Service - 201 | - | 3,115 | | |
| REET 2 Eligible Debt Service - 202 | | 4,824 | | INTERFUND GF ADMIN ALLOCATION |
| Total REET 2 Eligible Debt Service - 202 | - | 4,824 | | |
| REET 1st Quarter % - 301 | 250,000 | | | REET 1-FIRST QUARTER PERCENT TAXES |
| REET 1st Quarter % - 301 | 9,000 | | | INTEREST REVENUE |
| REET 1st Quarter % - 301 | | 269,000 | | TRANSFER OUT ACCOUNTING ADJUSTMENT TO 216TH PROJECT BALANCE |
| REET 1st Quarter % - 301 | | 1,333,000 | 2 | CIP TRANSFERS OUT |
| Total REET 1st Quarter % - 301 | 259,000 | 1,602,000 | | |
| REET 2nd Quarter - 302 | 250,000 | | | REET 2ND QUARTER % |
| REET 2nd Quarter - 302 | | 1,234,000 | 2 | CIP TRANSFERS OUT |
| Total REET 2nd Quarter - 302 | 250,000 | 1,234,000 | | |
| Park Levy - 305 | | 200,000 | 2 | CIP TRANSFER OUT |
| Total Park Levy - 305 | - | 200,000 | | |
| Park In Lieu - 306 | | 6,000 | 2 | CIP TRANSFER OUT |
| Total Park In Lieu - 306 | - | 6,000 | | |
| One Time Revenues - 309 | (100,000) | | 4 | TRANSFER IN - BULKHEAD TRANSFER NOW FROM GENERAL FUND |
| One Time Revenues - 309 | | 475,000 | | TRANSFER OUT - PUGET SOUND GATEWAY -SR509 |
| One Time Revenues - 309 | | 702,000 | 2 | CIP TRANSFER OUT |
| Total One Time Revenues - 309 | (100,000) | 1,177,000 | | |
| Municipal Captial Improvements Fund - 310 | 2,382,000 | | 4 | NORTH BULKHEAD GRANT FUNDING |
| Municipal Captial Improvements Fund - 310 | (610,000) | | 2 | CIP PROJECT REVENUE ADJUSTMENTS |
| Municipal Captial Improvements Fund - 310 | 5,098,000 | | 2 | CIP TRANSFERS IN |
| Municipal Captial Improvements Fund - 310 | 85,000 | | 3 | ARPA TRANSFERS IN |
| Municipal Captial Improvements Fund - 310 | | 2,519,000 | 2 | CIP PROJECT EXPENDITURE ADJUSTMENTS |
| Total Municipal Captial Improvements Fund - 310 | 6,955,000 | 2,519,000 | | |
| Transportation Capital Improvement Fund - 319 | 52,000 | | 2 | CIP PROJECT REVENUE ADJUSTMENTS |
| Transportation Capital Improvement Fund - 319 | (395,000) | | | GRANT FUNDS FOR S200TH AND S 199TH EXPECTED AFTER 2021 |
| Transportation Capital Improvement Fund - 319 | 269,000 | | | TRANSFER IN ACCOUNTING ADJUSTMENT TO 216TH PROJECT BALANCE |
| Transportation Capital Improvement Fund - 319 | 586,000 | | 2 | CIP TRANSFERS IN |
| Transportation Capital Improvement Fund - 319 | 35,000 | | | TRASNFER IN - BARNES CREEK |
| Transportation Capital Improvement Fund - 319 | (25,000) | | | N HILL ELEMENTARY WALKWAY IMPR - ASE XFR |
| Transportation Capital Improvement Fund - 319 | | (460,000) | | N. HILL ELEMENTARY WALKWAY IMPR. CONT. |
| Transportation Capital Improvement Fund - 319 | | 611,000 | 2 | CIP PROJECT EXPENDITURE ADJUSTMENTS |
| Total Transportation Capital Improvement Fund - 319 | 522,000 | 151,000 | | |
| Traffic Impact - City Wide - 321 | | 186,000 | 2 | CIP TRANSFER OUT |
| Total Traffic Impact - City Wide - 321 | - | 186,000 | | |
| | | 333,000 | 2 | TRANSFER OUT TO MARINA CAPTIAL FUND FOR CIP UPGRADES |
| | - | 333,000 | | |
| Marina Capital Fund - 403 | 82,000 | | 2 | STATE GRANTS - RCO |
| Marina Capital Fund - 403 | 333,000 | | 2 | TRANSFER IN FROM MARINA OPERATIONS FOR CIP UPGRADES |
| Marina Capital Fund - 403 | | 804,000 | 2 | MARINA CAPITAL IMPROVEMENTS |
| Total Marina Capital Fund - 403 | 415,000 | 804,000 | | |
| | | (363,000) | 2 | CIP TRANSFERS IN |
| | | | 2 | CIP PROJECT EXPENDITURE ADJUSTMENTS |
| | - | (363,000) | | |
| Surface Water Capital Fund - 451 | (363,000) | | 2 | CIP TRANSFERS IN |
| Surface Water Capital Fund - 451 | 720,000 | | 2 | CIP PROJECT REVENUE ADJUSTMENTS |
| Surface Water Capital Fund - 451 | | (461,000) | 2 | CIP PROJECT EXPENDITURE ADJUSTMENTS |
| Total Surface Water Capital Fund - 451 | 357,000 | (461,000) | | |
| Equipment Rental Replacement - 501 | 215,000 | 215,000 | 3 | ARPA - POLICE VEHICLE REPLACEMENT - TRASNFER IN AND EXPENDITURE |
| Total Equipment Rental Replacement Fund - 501 | 215,000 | 215,000 | | |
| Total Other Funds | 14,797,829 | 11,007,956 | | |

Footnotes – Other Funds

- 1) Due to the passage of I-976, it was uncertain during the creation of the 2021 Annual Budget whether the City would continue to receive revenue from vehicle fees. After the 2021 Annual Budget was adopted, I-976 was struck down in the courts. The original budget assumed there would be no vehicle fees. The amendments to the 2021 Annual Budget restore the revenue and its related expenditures to the Annual Budget.
- 2) Included in the adoption of the Capital Improvement Plan on September 2, 2021.
- 3) On September 16th, 2021, the City Council discussed and approved certain uses for funds received from the American Rescue Plan Act. These items are included in the amendments to the 2021 Annual Budget.
- 4) Related to the North Marina Parking Lot Bulkhead project construction approved by the City Council on June 17, 2021.

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CITY ATTORNEY'S FIRST DRAFT 11/12/2021

DRAFT ORDINANCE NO. 21-060

AN ORDINANCE OF THE CITY OF DES MOINES, WASHINGTON relating to municipal finance, amending Ordinance No. 1744 (uncodified) (Budget 2021) and authorizing certain expenditures in the amounts specified in this Ordinance.

WHEREAS, the City Council finds that current and capital revenues and expenditures for the City differ from forecasts used to create the 2021 budget, enacted by Ordinance No. 1744, and further finds that such differences justify certain adjustments regarding obligations incurred and expenditures of proceeds for fiscal year 2021, and

WHEREAS, the City Council finds that the 2021 budget amendments to the City's budget are in the public interest; now therefore,

THE CITY COUNCIL OF THE CITY OF DES MOINES ORDAINS AS FOLLOWS:

Sec. 1. Finding. Each and every of the findings expressed in the recitals to this Ordinance are hereby adopted and incorporated by reference.

Sec. 2. Amendment to 2021 Budget. Appendix "A" of Ordinance No. 1744 (Uncodified) (2021 Budget) are amended by Appendix "A" attached to this Ordinance and incorporated herein by this reference as though fully set out.

Sec. 3. Ratification and confirmation. All acts taken by City officers and staff prior to the enactment of this Ordinance that are consistent with and in furtherance of the purpose or intent of this Ordinance are hereby ratified and confirmed by the City Council.

Sec 4. Severability - Construction.

(1) If a section, subsection, paragraph, sentence, clause, or phrase of this Ordinance is declared unconstitutional or invalid for any reason by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

(2) If the provisions of this Ordinance are found to be inconsistent with the other provisions of the Des Moines Municipal Code, this Ordinance is deemed to control.

Sec 8. Effective date. This Ordinance shall take effect and be in full force (5) five days after its final passage by the Des Moines City Council.

PASSED BY the City Council of the City of Des Moines this 18th day of November, 2021 and signed in authentication thereof this 18th day of November, 2021.

M A Y O R

APPROVED AS TO FORM:

City Attorney

ATTEST:

City Clerk

Published: _____

ORDINANCE NO.21-060 - APPENDIX A
SUMMARY OF SOURCES AND USES - 2021 AMENDED BUDGET

| FUNDS | 2021 ORIGINAL BUDGET | | | | CHANGE IN BUDGET | | | | 2021 AMENDED BUDGET | | | |
|-------------------------------------|------------------------|------------|-------------|---------------------|------------------|-------------|------------|---------------------|---------------------|-------------|--------|---------------------|
| | Beginning Fund Balance | Revenue | Expenditure | Ending Fund Balance | Revenue | Expenditure | Change | Ending Fund Balance | Revenue | Expenditure | Change | Ending Fund Balance |
| Special Revenue | 5,074,059 | 23,702,622 | 24,674,595 | 4,102,086 | (1,192,367) | (496,074) | 6,564,775 | 22,510,255 | 24,178,521 | 4,896,509 | | 4,896,509 |
| General Fund | 640,253 | 1,714,365 | 1,708,734 | 645,884 | 14,000 | 115,004 | 1,211,101 | 1,728,365 | 1,823,738 | 1,115,728 | | 1,115,728 |
| Streets | 1,601,930 | 630,074 | 618,000 | 1,614,004 | 500,000 | 747,000 | 1,984,810 | 1,130,074 | 1,365,000 | 1,749,884 | | 1,749,884 |
| Street Pavement | 4,272,119 | 2,642,859 | 3,112,496 | 3,902,482 | (190,360) | 385,919 | 4,682,946 | 2,452,499 | 3,498,415 | 3,617,030 | | 3,617,030 |
| Development | 22,718 | 1,250 | 1,000 | 22,968 | 85,000 | 10,000 | 90,552 | 86,250 | 11,000 | 97,823 | | 97,823 |
| Police Drug Seizure | 74,489 | 70,250 | 70,250 | 74,489 | - | - | 24,008 | 30,000 | 70,250 | 70,552 | | 70,552 |
| Hotel-Motel Tax | - | 30,000 | 30,000 | - | - | - | - | 30,000 | 30,000 | 24,008 | | 24,008 |
| Affordable Housing Tax | - | - | - | - | 4,516,189 | 1,209,400 | - | 4,516,189 | 1,209,400 | 3,306,789 | | 3,306,789 |
| American Rescue Plan Act | 8,429 | 88,550 | 71,075 | 25,904 | - | 2,726 | 17,687 | 88,550 | 73,801 | 32,436 | | 32,436 |
| Redondo Zone | 131,240 | 190,350 | 126,116 | 195,474 | - | - | 188,187 | 190,350 | 126,116 | 252,421 | | 252,421 |
| Waterfront Zone | 391,031 | 127,000 | 93,190 | 424,841 | - | 1,968 | 414,767 | 127,000 | 95,158 | 446,609 | | 446,609 |
| PBPW Automation Fee | - | 5,000 | 5,000 | - | - | - | - | 5,000 | 5,000 | - | | - |
| Urban Forestry | 49,375 | 2,350 | 1,000 | 50,725 | - | - | 25,567 | 2,350 | 1,000 | 26,907 | | 26,907 |
| Abatement | 276,011 | 112,000 | 183,000 | 205,011 | - | (25,000) | 290,596 | 112,000 | 158,000 | 244,596 | | 244,596 |
| Automated Speed Enforcement (ASE) | 1,106,217 | - | - | 1,106,217 | 1,000,000 | 950,000 | 1,126,589 | 1,000,000 | 950,000 | 1,176,589 | | 1,176,589 |
| Transportation Benefit District | 8,573,812 | 5,614,048 | 6,019,861 | 8,167,999 | 5,924,829 | 3,397,017 | 10,059,373 | 11,538,877 | 9,416,878 | 12,181,372 | | 12,181,372 |
| Total Special Revenue Funds | | | | | | | | | | | | |
| Debt Service | 16,917 | 19,242 | 14,076 | 22,083 | - | 3,115 | 11,413 | 19,242 | 17,191 | 13,464 | | 13,464 |
| REET 1 Debt Service | 31,869 | 246,203 | 241,657 | 36,415 | - | 4,824 | 20,869 | 246,203 | 246,481 | 20,591 | | 20,591 |
| REET 2 Debt Service | 113,392 | 230,950 | 230,600 | 113,742 | - | - | 113,214 | 230,950 | 230,600 | 113,564 | | 113,564 |
| 2018 LTGO Debt Service | 162,178 | 496,395 | 486,333 | 172,240 | - | 7,939 | 145,495 | 496,395 | 494,272 | 147,618 | | 147,618 |
| Total Debt Service Funds | | | | | | | | | | | | |
| Capital Project | 850,348 | 607,500 | 111,094 | 1,346,754 | 259,000 | 1,602,000 | 2,755,014 | 866,500 | 1,713,094 | 1,908,420 | | 1,908,420 |
| REET 1 | 385,950 | 605,000 | 331,203 | 659,747 | 250,000 | 1,294,000 | 1,753,187 | 855,000 | 1,565,203 | 1,042,984 | | 1,042,984 |
| REET 2 | 10,806 | 182,750 | 100,000 | 93,556 | - | 200,000 | 187,856 | 182,750 | 300,000 | 70,606 | | 70,606 |
| Park Levy | 404,611 | 136,805 | 150,000 | 391,416 | - | 6,000 | 465,508 | 136,805 | 156,000 | 446,313 | | 446,313 |
| Park in Lieu | 868,590 | 110,000 | 378,000 | 600,590 | (100,000) | 1,177,000 | 2,581,760 | 10,000 | 1,036,760 | 1,555,000 | | 1,555,000 |
| One Time Sales Tax | 4,094,185 | 4,070,000 | 8,024,000 | 140,185 | 6,955,000 | 2,519,000 | 4,365,305 | 11,025,000 | 10,543,000 | 4,847,305 | | 4,847,305 |
| Municipal Capital Improve | 1,600,974 | 1,393,000 | 1,465,000 | 1,528,974 | 522,000 | 151,000 | 1,486,006 | 1,915,000 | 1,616,000 | 1,795,006 | | 1,795,006 |
| Transportation Capital Improve | 910,771 | 1,186,000 | - | 2,096,771 | - | - | 128,366 | 1,186,000 | - | 1,314,366 | | 1,314,366 |
| Traffic in Lieu | 862,230 | 1,492,500 | 552,000 | 1,802,730 | - | 186,000 | 842,766 | 1,492,500 | 738,000 | 1,597,266 | | 1,597,266 |
| Traffic Impact - City Wide | 598,158 | 40,250 | - | 638,408 | - | - | 597,737 | 40,250 | - | 637,987 | | 637,987 |
| Traffic Impact - Pac Ridge (S) | 10,586,623 | 9,823,805 | 11,111,297 | 9,299,131 | 7,886,000 | 7,075,000 | 15,173,505 | 17,709,805 | 18,186,297 | 14,697,013 | | 14,697,013 |
| Total Capital Project Funds | | | | | | | | | | | | |
| Enterprise | 3,069,761 | 5,716,912 | 5,772,792 | 3,013,881 | 415,000 | 1,137,000 | 4,437,056 | 6,131,912 | 6,909,792 | 3,659,176 | | 3,659,176 |
| Marina | 8,017,023 | 6,665,940 | 8,335,106 | 6,347,857 | 357,000 | (824,000) | 7,471,134 | 7,022,940 | 7,511,106 | 6,982,968 | | 6,982,968 |
| Surface Water Management | 11,086,784 | 12,382,852 | 14,107,898 | 9,361,738 | 772,000 | 313,000 | 11,908,190 | 13,154,852 | 14,420,898 | 10,642,144 | | 10,642,144 |
| Total Enterprise Funds | | | | | | | | | | | | |
| Internal Service | 333,064 | 555,864 | 573,092 | 315,836 | - | - | 369,472 | 555,864 | 573,092 | 352,244 | | 352,244 |
| EQUIPMENT RENTAL OPERATIONS | 2,560,074 | 635,829 | 290,000 | 2,905,903 | 215,000 | 215,000 | 2,462,812 | 850,829 | 505,000 | 2,808,641 | | 2,808,641 |
| EQUIPMENT RENTAL REPLACEMENT | 637,570 | 161,770 | 629,520 | 529,520 | - | - | 656,746 | 161,770 | 270,000 | 548,516 | | 548,516 |
| FACILITY REPAIR & REPLACEMENT | 1,064,159 | 153,800 | 263,461 | 954,498 | - | - | 1,367,519 | 153,800 | 263,461 | 1,257,858 | | 1,257,858 |
| COMPUTER REPLACEMENT | 793,350 | 699,147 | 746,451 | 746,046 | - | - | 887,002 | 699,147 | 746,451 | 819,698 | | 819,698 |
| SELF INSURANCE | 471,560 | 36,130 | 120,000 | 387,690 | - | - | 515,415 | 36,130 | 120,000 | 431,545 | | 431,545 |
| UNEMPLOYMENT INSURANCE | 5,859,957 | 2,242,540 | 2,263,004 | 5,639,493 | 215,000 | 215,000 | 6,238,965 | 2,457,540 | 2,478,004 | 6,218,501 | | 6,218,501 |
| Total Internal Service Funds | 41,343,413 | 54,262,262 | 58,662,988 | 36,942,687 | 13,605,462 | 10,511,882 | 50,090,304 | 67,867,724 | 69,174,870 | 48,783,158 | | 48,783,158 |

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