

2021 Council Budget Amendments' updated to reflect Council action through November 15, 2021

2021-2022 Mid-Bi Appropriation by Fund

<u>City Budget</u>	2021-2022 Adopted Budget	2021-2022 Council Budget Amendments	2021-2022 Amended Budget	2021-2022 Mid-Biennium Proposed Changes	2021-2022 Proposed Mid-Biennium Budget
<u>Operating Budget</u>					
General Fund	\$474,199,578	\$1,355,000 ¹	\$475,554,578	\$10,510,201 ⁵	\$486,064,779
Development Services Fund	84,357,028	-	84,357,028	-	84,357,028
Equipment Rental Fund	32,263,939	-	32,263,939	195,633 ⁶	32,459,572
Facilities Services Fund	16,214,455	-	16,214,455	2,280,960 ⁶	18,495,415
General Self-Insurance Fund	15,597,132	-	15,597,132	476,091 ⁶	16,073,223
Health Benefits Fund	63,674,125	-	63,674,125	1,384,339 ⁶	65,058,464
Hotel/Motel Tax Fund	11,576,000	-	11,576,000	1,934,000 ⁶	13,510,000
Human Services Fund	15,819,189	1,659,422 ²	17,478,611	2,362,030 ⁵	19,840,641
Information Technology Fund	37,853,674	-	37,853,674	-	37,853,674
Land Purchase Revolving Fund	4,352,569	-	4,352,569	-	4,352,569
LEOFF I Medical Reserve Fund	657,159	-	657,159	-	657,159
Marina Fund	1,846,943	-	1,846,943	-	1,846,943
Park M&O Reserve Fund	5,916,321	-	5,916,321	-	5,916,321
Parks Enterprise Fund	13,591,479	-	13,591,479	-	13,591,479
Sewer Utility Fund	142,209,377	-	142,209,377	-	142,209,377
Solid Waste Fund	4,683,828	-	4,683,828	-	4,683,828
Storm & Surface Water Utility Fund	63,523,730	-	63,523,730	-	63,523,730
Unemployment Compensation Fund	616,000	-	616,000	-	616,000
Water Utility Fund	146,350,266	-	146,350,266	-	146,350,266
Worker's Compensation Fund	7,807,669	-	7,807,669	98,264 ⁶	7,905,933
Total Operating Budget	\$1,143,110,461	\$3,014,422	\$1,146,124,883	\$19,241,518	\$1,165,366,401
<u>Special Purpose Budget</u>					
Firemen's Pension	\$7,429,051	-	\$7,429,051	-	\$7,429,051
Housing Fund	8,971,104	1,659,422 ²	10,630,526	2,324,873 ⁵	12,955,399
Interest & Debt Redemption - Regular Fund	47,282,211	-	47,282,211	-	47,282,211
LID Control Fund	-	-	-	-	-
LID Guaranty Fund	-	-	-	-	-
Operating Grants, Donations, and Special Reserves Fund	10,384,639	9,852,129 ³	20,236,768	974,363 ⁶	21,211,131
Total Special Purpose Budget	\$74,067,005	\$11,511,551	\$85,578,556	\$3,299,236	\$88,877,792
<u>Capital Investment Program Budget</u>					
General Capital Investment Program Fund	\$212,439,773	\$10,499,802 ⁴	\$222,939,575	\$183,210 ⁵	\$223,122,785
Utility Capital Investment Program Fund	313,842,771	-	313,842,771	-	313,842,771
Total Capital Investment Program Budget	\$526,282,544	\$10,499,802	\$536,782,346	\$183,210	\$536,965,556
Total City Budget	\$1,743,460,010	\$25,025,775	\$1,768,485,785	\$22,723,964	\$1,791,209,749

Amendment Footnotes through November 15, 2021:

¹ General Fund \$1,355,000: Ord. 6578 6/14/21.² Human Services Fund and Housing Fund \$1,659,422: Ord. 6596 8/2/21.³ Operating Grants, Donations, and Special Reserves Fund \$9,852,129: Ord 6565 2/1/21, Ord 6581 6/28/21, Ord 6588 7/19/21, Ord. 6592 8/2/21, Ord 6601 9/13/21, Ord 6602 9/13/21, Ord 6606 9/27/21, Ord 6609 10/18/21, Ord 6611 10/25/21, Ord 6612 10/25/21.⁴ General Capital Investment Program Fund \$10,499,802: Ord 6570 3/15/21, Ord 6571 3/15/21, Ord 6572 3/22/21, Ord 6573 4/12/21, Ord 6579 6/21/21, Ord 6583 7/12/21, Ord 6587 7/19/21, Ord 6593 8/2/21, Ord 6599 9/13/21, Ord 6600 9/13/21, Ord 6605 9/20/21, Ord 6610 10/25/21, Ord 6614 11/8/21.⁵ See the additional attached pages to this cover sheet for details for this fund.⁶ Appropriation adjustment - technical in nature.

November 22, 2021 Attachment A

Mid-Biennium Budget Funds with technical updates and No Appropriation Adjustment

The following funds were affected by inflationary adjustments such as CPI (which determines the cost of living), updating for revised pension rates, health benefits, and other rates, as well as other miscellaneous operating adjustments, but generally will not require an appropriation adjustment as they are balanced with changes to ending fund balance. Funds with these changes include: Development Services, Equipment Rental, Facilities Services, General Self-Insurance, Health Benefits, Information Technology, Parks Enterprise, Sewer Utility, Solid Waste, Storm & Surface Water Utility, Water Utility, Operating Grants and Donations, and Special Reserves Funds.

*Other changes impacting budget appropriation are noted in the fund changes below.

Mid-Biennium General Fund Budget

	Revenues	Expenses
2021-2022 Amended Budget	\$475,554,578	\$475,554,578
Technical Updates/Errors & Omissions:		
¹ General taxes and miscellaneous revenues	10,031,596	
² Technical and operating adjustments	258,027	9,505,771
³ Error corrections	220,578	682,342
⁴ Fire Station 10 Daytime Battalion Chief		322,088
Subtotal	\$10,510,201	\$10,510,201
2021-2022 Mid-Biennium Proposed Budget	\$486,064,779	\$486,064,779

- ¹ General tax revenue updates includes increases in Sales tax (\$6.9M), B&O tax (\$4.8M), and Property tax (\$.2M). Miscellaneous revenue updates include decreases in investment interest revenue (\$.6M) and other miscellaneous revenues (\$.8M).
- ² The mid-bi makes technical adjustments for inflation-related adjustments (such as CPI and other contracts), updating for revised pension rates, health benefits, and other rates. Other miscellaneous operating adjustment include items such as updating reorganized positions within the General Fund, true-up the City's ARCH contributions, updates for NORCOM cost, and others of similar nature. Additionally, this Proposed Budget includes the conversion of one Homelessness Outreach Coordinator from a LTE to FTE.
- ³ During the 2021-2022 budget development, duplicate reduction entries for certain Parks and Community Services' M&O budget lines were made. The mid-bi restores the Parks' 2022 budget to intended levels. A position in Development Services was transferred to Transportation and reclassified as a Senior Engineer FTE. Parks' transfer from the CIP for 2021-2022 was added. Outside legal services budget of inadvertently left out of the 21-22 budget has been corrected.
- ⁴ The 2021-2022 mid-biennium budget adds personnel costs for a FTE daytime Battalion Chief in support of the opening of Fire Station 10. This position includes associated M&O costs.

Mid-Biennium Human Services Fund Budget

	Revenues	Expenses
2021-2022 Amended Budget	17,478,611	17,478,611
Budget Updates:		
¹ HB 1590 appropriation increase	1,940,578	1,940,578
² Amazon Donation	421,452	421,452
Subtotal	\$2,362,030	\$2,362,030
2021-2022 Mid-Biennium Proposed Budget	\$19,840,641	\$19,840,641

- ¹ Increase budget authority within the Human Services Fund to spend revenues from House Bill 1590 on affordable housing projects per May 3rd Council guidance to fund 2021 and 2022 early funding opportunities. The 2021 appropriation was addressed by Council on August 3; this adjustment is for 2022 only.
- ² Increase budget authority within the Human Services Fund to spend revenue from the Amazon Donation received by the City of Bellevue in May 2021.

Mid-Biennium General Capital Investment Program Fund Budget

	Revenues	Expenses
2021-2022 Amended Budget	\$222,939,575	\$222,939,575
Technical Updates/Errors & Omissions:		
¹ Finance and Asset Management/Human Resources Systems (G-59)	147,210	147,210
² Meydenbauer Bay Park Phase 1 Park Development (P-AD-92)	50,000	50,000
³ Debt Service Adjustment (G-83)	(14,000)	(14,000)
Subtotal	<u>\$183,210</u>	<u>\$183,210</u>
2021-2022 Mid-Biennium Proposed Budget	<u><u>\$223,122,785</u></u>	<u><u>\$223,122,785</u></u>

- ¹ Update project budget for transfers from IT reserves.
² Update project budget for changes in developer contributions received.
³ Update debt service project budget for new cost due to refinancing.

Mid-Biennium Housing Fund Budget

	Revenues	Expenses
2021-2022 Amended Budget	\$10,630,526	\$10,630,526
Technical Updates/Errors & Omissions:		
¹ Technical Adjustments	2,081,931	2,081,931
² ARCH staffing increase	242,942	242,942
Subtotal	\$2,324,873	\$2,324,873
2021-2022 Mid-Biennium Proposed Budget	\$12,955,399	\$12,955,399

¹ Increase budget authority within the Housing Fund to transfer funds to the Human Services fund projects per May 3rd Council guidance and recognizing additional cash contributions from the general fund for ARCH budget.

² 2 positions added as part of the 2022 ARCH budget presented to Council 9/20/2021.