

All Fund Changes

Adjusted for Ordinances through November 18

	2019-2020 Adopted Budget	2019-2020 Council Budget Amendments	2019-2020 Amended Budget	2019-2020 Mid-Biennium Proposed Changes	2019-2020 Proposed Mid-Biennium Budget
<u>City Budget</u>					
<u>Operating Budget</u>					
General Fund	\$476,331,262	\$2,154,209 ¹	\$478,485,471 ⁶	\$710,253 ⁵	\$479,195,724
Development Services Fund	78,119,232	-	78,119,232 ⁶	704,892 ⁵	78,824,124
Equipment Rental Fund	29,391,569	-	29,391,569 ⁶	- ⁵	29,391,569
Facilities Services Fund	15,159,233	-	15,159,233 ⁶	- ⁵	15,159,233
General Self-Insurance Fund	10,756,913	-	10,756,913 ⁶	- ⁵	10,756,913
Health Benefits Fund	63,005,760	-	63,005,760 ⁶	- ⁵	63,005,760
Hotel/Motel Tax Fund	27,382,000	-	27,382,000	-	27,382,000
Human Services Fund	11,978,517	585,630 ²	12,564,147 ⁵	1,100,000 ⁶	13,664,147
Information Technology Fund	36,228,745	-	36,228,745 ⁶	- ⁵	36,228,745
Land Purchase Revolving Fund	6,724,094	-	6,724,094	-	6,724,094
LEOFF I Medical Reserve Fund	470,493	-	470,493	-	470,493
Marina Fund	1,605,580	-	1,605,580	-	1,605,580
Park M&O Reserve Fund	6,633,020	-	6,633,020	-	6,633,020
Parks Enterprise Fund	14,136,077	-	14,136,077 ⁶	- ⁵	14,136,077
Sewer Utility Fund	137,444,156	-	137,444,156 ⁶	- ⁵	137,444,156
Solid Waste Fund	3,926,233	-	3,926,233 ⁶	- ⁵	3,926,233
Storm & Surface Water Utility Fund	60,057,311	-	60,057,311 ⁶	- ⁵	60,057,311
Unemployment Compensation Fund	625,673	-	625,673	-	625,673
Water Utility Fund	146,271,044	-	146,271,044 ⁵	5,333,000 ⁶	151,604,044
Worker's Compensation Fund	6,995,448	-	6,995,448	-	6,995,448
Total Operating Budget	\$1,133,242,360	\$2,739,839	\$1,135,982,199	\$7,848,145	\$1,143,830,344
<u>Special Purpose Budget</u>					
Firemen's Pension	\$7,288,017	\$0	\$7,288,017	\$0	\$7,288,017
Housing Fund	9,399,480	-	9,399,480 ⁶	720,971 ⁵	10,120,451
Interest & Debt Redemption - Regular Fund	44,309,072	-	44,309,072	-	44,309,072
LID Control Fund	71,702	-	71,702	-	71,702
LID Guaranty Fund	751,700	-	751,700	-	751,700
Operating Grants, Donations, and Special Reserves Fund	10,097,367	614,245 ³	10,711,612 ⁵	1,450,470 ⁶	12,162,082
Total Special Purpose Budget	\$71,917,338	\$614,245	\$72,531,583	\$2,171,441	\$74,703,024
<u>Capital Investment Program Budget</u>					
General Capital Investment Program Fund	\$222,188,662	\$8,309,628 ⁴	\$230,498,290	\$252,428 ⁵	\$230,750,718
Utility Capital Investment Program Fund	312,042,137	-	312,042,137	-	312,042,137
Total Capital Investment Program Budget	\$534,230,799	\$8,309,628	\$542,540,427	\$252,428	\$542,792,855
Total City Budget	\$1,739,390,497	\$11,663,712	\$1,751,054,209	\$10,272,014	\$1,761,326,223

Amendment Footnotes through November 18:

¹ General Fund \$2,154,209: Ord. 6464 5/20/19, Ord 6483 11/18/19, Ord 6485 11/18/19.² Human Services Fund \$585,630: Ord. 6471 8/5/19.³ Operating Grants, Donations, and Special Reserves Fund \$614,245: Ord. 6466 6/13/19, Ord. 6477 10/7/19, Ord. 6478 10/7/19.⁴ General Capital Investment Program Fund \$8,309,628: Ord. 6456 3/19/19, Ord. 6460 4/15/19, Ord. 6467 6/17/19, Ord. 6470 8/5/19, Ord. 6472 9/3/19, Ord. 6474 9/16/19, Ord. 6479 10/21/19, Ord 6483 11/18/19.⁵ See the additional attached pages to this cover sheet for details for this fund.⁶ Appropriation adjustment - technical in nature.

Mid-Biennium Budget Funds with COLA/Pension changes and No Appropriation Adjustment

The following funds were affected by COLA and pension adjustments and may include MEBT limit or other miscellaneous adjustments, but generally will not require an appropriation adjustment as they are balanced with changes to ending fund balance. Funds with these changes include: General Fund, 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, Housing, and Operating Grants, Donations, and Special Reserves Funds.

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

Mid-Biennium General Fund Budget

	Revenues	Expenses
2019-2020 Amended Budget	\$478,485,471	\$478,485,471
Technical Updates/Errors & Omissions:		
¹ General Taxes and Miscellaneous Revenue Updates	710,253	
² Police Position Adds (2.0 FTE)		280,822
³ ARCH support funding		95,971
⁴ Ending Fund Balance Adjustment		333,460
Subtotal	<u>\$710,253</u>	<u>\$710,253</u>
2019-2020 Mid-Biennium Proposed Budget	<u>\$479,195,724</u>	<u>\$479,195,724</u>

¹ Revenue updates includes increases in Sales tax (\$858K), Ground Emergency Medical Transport (GEMT) (\$500K), Fire Inspection Fee (-\$391K), Utility tax (-\$189K), B&O tax (-\$126K) and Property tax (-\$74K), other misc. revenue adjustments (\$132K).

² Police position adds includes a detective in the Special Assault Unit (SAU) and a Property Evidence Technician to address immediate public safety needs due to growth and urbanization.

³ In the October 21 study session, ARCH staff briefed Council on the 2020 budget increase of \$385,876. \$95,971 is Bellevue's portion (~25%) of the increase, which is transferred to the Housing Fund.

⁴ This balancing adjustment is for the additional appropriation necessary to balance revenues and expenses.

Note- No appropriation adjustment is needed for pension, MEBT limit or other miscellaneous adjustments, as changes are balanced with changes to ending fund balance.

Mid-Biennium Development Services Fund Budget

	Revenues	Expenses
2019-2020 Amended Budget	\$78,119,232	\$78,119,232
Budget Updates:		
¹ Position Authority (6.0 FTE)	704,892	704,892
Subtotal	<u>\$704,892</u>	<u>\$704,892</u>
2019-2020 Mid-Biennium Proposed Budget	<u>\$78,824,124</u>	<u>\$78,824,124</u>

¹ Budget authority for up to 6.0 FTEs to be filled as demand for development review and inspection services warrant to accommodate workload, maintain service levels and maintain budget alignment. Positions will be held vacant if workload and revenue to support the positions does not materialize. Position authority is offset by additional permit fee revenue. This is normal business practice for Development Services to meet the growing demand for permit review and inspection services.

Note- No appropriation adjustment is needed for pension, MEBT limit or other miscellaneous adjustments, as changes are balanced with changes to ending fund balance.

Mid-Biennium Housing Fund Budget

	Revenues	Expenses
2019-2020 Amended Budget	\$9,399,480	\$9,399,480
Budget Updates:		
¹ ARCH support	95,971	95,971
² House Bill 1406 Sales Tax Credit	625,000	625,000
Subtotal	<u>\$720,971</u>	<u>\$720,971</u>
2019-2020 Mid-Biennium Proposed Budget	<u><u>\$10,120,451</u></u>	<u><u>\$10,120,451</u></u>

¹ In the October 21 study session, ARCH staff briefed Council on the 2020 budget increase of \$385,876. This is Bellevue's portion (~25%) of the increase. The revenue is a transfer from the General Fund.

² On November 18, Council adopted an Ordinance to impose the sales tax credit authorized by Substitute House Bill 1406. This budget update will provide appropriation for a .0073 percent sales tax credit, providing an estimated \$625,000 in annual housing revenue for the City. Actual collections will fluctuate depending on the economic health of the City.

Note- No appropriation adjustment is needed for pension, MEBT limit or other miscellaneous adjustments, as changes are balanced with changes to ending fund balance.

Mid-Biennium General Capital Investment Program Fund Budget

	Revenues	Expenses
2019-2020 Amended Budget	\$230,498,290	\$230,498,290
Technical Updates/Errors & Omissions:		
¹ Bel-Red Parks & Streams (P-AD-103)	252,428	252,428
Subtotal	<u>\$252,428</u>	<u>\$252,428</u>
2019-2020 Mid-Biennium Proposed Budget	<u><u>\$230,750,718</u></u>	<u><u>\$230,750,718</u></u>

¹ Update project budget for changes in developer contributions received.