



**2017/2018  
BIENNIAL BUDGET  
ADJUSTMENTS**

**CITY COUNCIL MEETING  
MAY 1, 2018**

**PRESENTED BY ADÉ ARIWOOLA  
FINANCE DIRECTOR**

# Background



**RCW 35a.34.130 –**

**The legislative authority of a city having adopted the provisions of this chapter shall provide by ordinance for a mid-biennial review and modification of the biennial budget.**

**EXHIBIT B**  
**2017/2018 Mid-Biennial Amended Budget**

Fund	2017			2018			Ending Fund Balance
	Beginning Fund Balance	Revenue	Expenditure	Beginning Fund Balance	Revenue	Expenditure	
<b>General Fund</b>	\$ 11,090,269	\$ 49,865,874	\$ 50,211,158	\$ 10,744,985	\$ 49,123,986	\$ 50,053,760	\$ 9,815,211
<b>Special Revenue Funds:</b>							
Street	526,510	4,306,461	4,243,147	589,824	4,199,776	4,255,503	534,097
Arterial Street	245,970	1,844,092	1,954,092	135,970	1,517,273	1,517,273	135,970
Utility Tax	2,457,687	9,429,292	10,386,979	1,500,000	8,918,924	8,918,924	1,500,000
Solid Waste/Recycling	176,309	431,117	481,121	126,305	431,117	504,818	52,604
Special Contract/Studies	525,428	-	-	525,428	-	-	525,428
Hotel/Motel Lodging Tax	737,375	225,700	224,700	738,375	225,700	224,700	739,375
2% for Arts	-	-	-	-	-	-	-
Community Center	1,516,500	2,278,455	2,294,955	1,500,000	2,254,430	2,254,430	1,500,000
Traffic Safety Fund	2,551,279	3,340,374	3,623,646	2,268,007	3,140,500	3,843,484	1,565,023
Real Estate Excise Tax	4,957,033	4,301,594	6,048,361	3,210,266	3,200,000	3,739,473	2,670,793
Utility Tax Proposition 1	1,290,233	3,021,481	2,998,943	1,312,771	3,074,939	3,074,937	1,312,773
Performing Arts and Event Center	177,413	1,018,749	1,196,162	(0)	1,254,534	986,820	267,714
Transportation Benefit District	-	-	-	-	930,000	930,000	-
Community Development Block Grant	65,828	1,237,103	1,277,541	25,390	1,237,103	1,237,103	25,390
Paths and Trails	568,722	169,000	-	737,722	169,000	-	906,722
Strategic Reserve	3,021,716	-	-	3,021,716	-	-	3,021,716
Parks Reserve	752,652	500,000	128,806	1,123,846	-	-	1,123,846
<b>Debt Service Fund</b>	2,508,514	10,786,064	10,084,279	3,210,299	1,747,863	1,747,863	3,210,299
<b>Capital Project Funds:</b>							
Downtown Redevelopment	2,119,099	1,000,000	2,180,000	939,099	1,000,000	500,000	1,439,099
Municipal Facilities	29,593	-	-	29,593	-	-	29,593
Parks	2,135,589	370,000	2,430,206	75,383	300,000	300,000	75,383
Surface Water Management	4,107,914	400,000	1,565,000	2,942,914	3,140,000	3,322,000	2,760,914
Transportation	9,989,612	22,588,766	30,560,504	2,017,874	11,443,000	12,663,000	797,874
Capital Project Reserve	482,717	-	129,382	353,335	-	-	353,335
Performing Arts and Event Center	1,372,864	11,523,963	12,896,827	(0)	-	-	(0)
<b>Enterprise Fund:</b>							
Surface Water Management	1,659,676	4,120,820	4,081,412	1,699,084	4,058,198	3,956,108	1,801,174
Dumas Bay Centre	648,669	1,578,103	1,143,712	1,083,060	747,251	753,994	1,076,317
<b>Internal Service Funds:</b>							
Risk Management	1,093,832	1,627,843	1,567,843	1,153,832	1,080,343	1,080,343	1,153,832
Information Technology	3,490,097	2,276,500	2,347,629	3,418,968	2,217,980	2,234,756	3,402,192
Mail & Duplication	210,996	132,007	154,807	188,196	119,447	119,235	188,408
Fleet & Equipment	6,334,172	2,287,310	1,771,136	6,850,346	1,811,924	1,061,052	7,601,218
Buildings & Furnishings	2,021,140	483,912	503,912	2,001,140	490,355	490,355	2,001,140
Health Insurance	2,020,466	4,507,800	4,380,000	2,148,266	4,203,500	4,180,000	2,171,766
Unemployment Insurance	1,377,809	268,000	1,050,000	595,809	268,000	50,000	813,809
<b>Grand Total All Funds</b>	<b>\$ 72,263,686</b>	<b>\$ 145,920,380</b>	<b>\$ 161,916,260</b>	<b>\$ 56,267,806</b>	<b>\$ 112,305,143</b>	<b>\$ 113,999,931</b>	<b>\$ 54,573,018</b>

# Proposed Changes in General Fund

FUND	2018
Mayor's Office	\$ 6,513
Economic Development	\$ 64,700
City Council	\$ 723
Community Development	\$ 86,060
Public Works	\$ 36,770
Police/Jail	\$ 856,323
Law	\$ 50,800
Parks	\$ 245,500
Transfer Out	\$ 393,855
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,741,244</b>

# Other Proposed Changes

<i>Fund</i>	<i>2018 Proposed Change</i>
Street	\$ 465,047
Arterial Street	\$ 272,720
Utility Tax	\$ 590,435
Solid Waste/Recycling	\$ 22,000
Special Contract/Studies	\$ 467,073
Community Center	\$ 89,999
Traffic Safety Fund	\$ 724,603
Real Estate Excise Tax	\$ 402,656
Utility Tax Proposition 1	\$ 300,001
Performing Arts and Event Center	\$ 885,166
Transportation Benefit District	\$ (930,000)
<b>Debt Service Fund</b>	<b>\$ 1,230,200</b>

# Other Proposed Changes

...continued

<i>Fund</i>	<i>2018 Proposed Change</i>
<b>Capital Project Funds:</b>	
Parks	\$ 1,895,887
Surface Water Management	\$ 1,614,205
Transportation	\$ 15,689,467
Performing Arts and Event Center	\$ 1,000,000
<b>Enterprise Funds:</b>	
Surface Water Management	\$ 161,402
Dumas Bay Centre	\$ 14,001
<b>Internal Service Funds:</b>	
Risk Management	\$ 373,589
Information Technology	\$ 284,159
Mail & Duplication	\$ 16,500
Fleet & Equipment	\$ 176,483
Health Insurance	\$ 1,403,125
<b>Total All Funds</b>	<b>\$ 27,148,718</b>

**EXHIBIT C**  
**2017/2018 Amended Budget**

Fund	2017			2018			Ending Fund Balance
	Beginning Fund Balance	Revenue	Expenditure	Beginning Fund Balance	Revenue	Expenditure	
<b>General Fund</b>	\$ 11,090,269	\$ 49,865,874	\$ 50,211,158	\$ 10,702,413	\$ 49,857,606	\$ 51,795,004	\$ 8,765,015
<b>Special Revenue Funds:</b>							
Street	526,510	4,306,461	4,243,147	588,269	4,632,281	4,720,550	500,000
Arterial Street	245,970	1,844,092	1,954,092	372,721	1,517,273	1,789,993	100,001
Utility Tax	2,457,687	9,429,292	10,386,979	1,703,359	9,306,000	9,509,359	1,500,000
Solid Waste/Recycling	176,309	431,117	481,121	195,581	431,117	526,818	99,880
Special Contract/Studies	525,428	-	-	608,002	-	467,073	140,929
Hotel/Motel Lodging Tax	737,375	225,700	224,700	967,746	305,200	224,700	1,048,246
2% for Arts	-	-	-	-	-	-	-
Community Center	1,516,500	2,278,455	2,294,955	1,497,086	2,274,430	2,344,429	1,427,087
Traffic Safety Fund	2,551,279	3,340,374	3,623,646	2,578,153	3,500,500	4,568,087	1,510,566
Real Estate Excise Tax	4,957,033	4,301,594	6,048,361	3,161,852	3,460,000	4,142,129	2,479,723
Utility Tax Proposition 1	1,290,233	3,021,481	2,998,943	1,281,109	3,093,829	3,374,938	1,000,000
Performing Arts and Event Center	177,413	1,018,749	1,196,162	477	1,871,509	1,871,986	-
Transportation Benefit District	-	-	-	-	-	-	-
Community Development Block Grant	65,828	1,237,103	1,277,541	39,874	1,237,103	1,237,103	39,874
Paths and Trails	568,722	169,000	-	761,546	169,000	-	930,546
Strategic Reserve	3,021,716	-	-	3,043,979	25,000	-	3,068,979
Parks Reserve	752,652	500,000	128,806	1,248,647	5,000	-	1,253,647
<b>Debt Service Fund</b>	2,508,514	10,786,064	10,084,279	4,106,222	1,772,863	2,978,063	2,901,022
<b>Capital Project Funds:</b>							-
Downtown Redevelopment	2,119,099	1,000,000	2,180,000	901,814	1,000,000	500,000	1,401,814
Municipal Facilities	29,593	-	-	279,730	-	-	279,730
Parks	2,135,589	370,000	2,430,206	2,097,428	300,000	2,195,887	201,541
Surface Water Management	4,107,914	400,000	1,565,000	3,555,912	1,505,905	4,936,205	125,612
Transportation	9,989,612	22,588,766	30,560,504	10,025,118	18,976,712	28,352,467	649,363
Capital Project Reserve	482,717	-	129,382	355,610	-	-	355,610
Performing Arts and Event Center	1,372,864	11,523,963	12,896,827	(8,124,951)	2,000,000	1,000,000	(7,124,951)
<b>Enterprise Fund:</b>							-
Surface Water Management	1,659,676	4,120,820	4,081,412	2,082,541	4,189,868	4,117,510	2,154,899
Dumas Bay Centre	648,669	1,578,103	1,143,712	1,509,243	758,752	767,995	1,500,000
<b>Internal Service Funds:</b>							-
Risk Management	1,093,832	1,627,843	1,567,843	1,573,589	1,080,343	1,453,932	1,200,000
Information Technology	3,490,097	2,276,500	2,347,629	3,620,350	2,371,772	2,518,915	3,473,207
Mail & Duplication	210,996	132,007	154,807	176,703	135,947	135,735	176,915
Fleet & Equipment	6,334,172	2,287,310	1,771,136	7,071,466	2,275,617	1,237,535	8,109,548
Buildings & Furnishings	2,021,140	483,912	503,912	2,492,330	490,355	490,355	2,492,330
Health Insurance	2,020,466	4,507,800	4,380,000	2,550,138	4,507,800	5,583,125	1,474,813
Unemployment Insurance	1,377,809	268,000	1,050,000	359,328	268,000	50,000	577,328
<b>Grand Total All Funds</b>	<b>\$ 72,263,686</b>	<b>\$ 145,920,380</b>	<b>\$ 161,916,260</b>	<b>\$ 63,383,385</b>	<b>\$ 123,319,782</b>	<b>\$ 142,889,893</b>	<b>\$ 43,813,274</b>

# Council Action



**Consider 1<sup>st</sup> reading of  
the 2018 Biennial  
Budget Adjustment  
Ordinance.**



# Questions?



# THANK YOU