



CITY OF KIRKLAND
Department of Finance & Administration
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MEMORANDUM

To: Kurt Triplett, City Manager

From: Michael Olson, Director of Finance & Administration
Sri Krishnan, Deputy Director of Finance & Administration
George Dugdale, Financial Planning Manager
Robby Perkins-High, Senior Financial Analyst
Andrea Peterman, Budget Analyst
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Date: March 16, 2021

Subject: **2021-2022 BUDGET ADJUSTMENT: FIRE & EMS PROPOSITION 1
LEVY, DEBT ISSUANCE, AND OPERATING CARRYOVERS**

RECOMMENDATION:

The City Council receives an update on proposed adjustments to the adopted 2021-2022 budget, resulting from the implementation of Fire Prop 1, proposed 2021 debt issuance, and departmental carryover requests, and adopts the attached ordinance increasing the 2021-2022 budget appropriations for selected funds.

BACKGROUND DISCUSSION:

State law prohibits expenditures from exceeding the budgeted appropriation for any fund and requires the City to adjust appropriations when:

- Unanticipated revenue exists and will potentially be expended;
- New funds are established during the budget year which were not included in the original budget; or
- The City Council authorizes positions, projects, or programs not incorporated into the current year's budget.

This budget adjustment authorizes positions and programs not currently incorporated into the budget and allows for appropriation increases where it is anticipated that total expenditures may be in excess of the adopted 2021-2022 budget. The adjustments included in this proposed 2021-2022 budget amendment consist of:

1. Adjustments relating to Fire & EMS Prop 1 Levy;
2. Adjustments relating to the proposed debt issuance for transportation and fire capital projects and repayment of the interfund loan for the Fire Station 27 property; and
3. Operating carryovers resulting from unspent appropriations in 2019-2020.

The total appropriation adjustments result in a net budget increase of \$80.5 million. The majority of these appropriation adjustments are related to the recognition of the debt proceeds in the capital funds, as well as the technical appropriation to two funds to allow for the repayment of the interfund loan that was used to purchase Fire Station 27 land. The General Fund increase of \$16.6 million represents the recognition of the \$14.6 million of Fire Prop 1 funding, as well as \$1.9 million of appropriation carried forward from 2019-2020 and \$1.38 million of sales tax audit revenue received in 2020. The Budget Summary Attachments **(Attachments A & B)** show the individual adjustments that make up this overall increase.

Fire and EMS Levy Proposition 1 (Prop 1) Budget Adjustments

As described in a companion staff memo on this Council agenda, the Fire and Emergency Medical Services Proposition 1 (Prop 1) ballot measure passed on November 3, 2020 and authorized a single permanent levy lid lift to fund both operating and capital ballot measure elements. The actual levy rate generates revenue that will increase Kirkland's total biennial budget for 2021-2022 and therefore must be adopted by ordinance. Budget adjustments, organized below by operating and capital implementation, will recognize the additional revenues, expenditures, and capital project transfers.

Operating Implementation Adjustments. The General Fund appropriation from the Prop 1 Levy will total \$14,664,735 (\$7,259,770 in 2021 and \$7,404,965 in 2022). Revenue adjustments are as follows:

- Recognize \$7,259,770 in total tax revenue from levy in 2021 and \$7,404,965 in 2022.
 - The amount needed for operating implementation is \$7,015,191 in 2021 and \$7,155,495 in 2022.
 - The remaining tax revenue of \$244,579 in 2021 and \$249,470 in 2022 will be set aside for Council deliberation on investment priorities.

The Fire Department operating expenditure budget will be adjusted to allocate the costs of hiring 15 additional full-time equivalent (FTE) firefighters/emergency medical technicians (EMTs) and to replenish the department's Personal Protective Equipment (PPE) supply in 2021. The firefighter/EMT hiring timeline requires a higher budget allocation in 2022, with five FTEs to be hired in 2021 and an additional 10 FTEs to be hired in 2022. Five firefighters/EMTs will also be hired in 2023 and funding for this addition will be included as part of the 2023-2024 Operating Budget. The expenditure adjustments to the 2021-2022 Adopted Budget are outlined below:

- Allocate \$586,214 in 2021 and \$2,624,652 in 2022 to hire 15 full-time firefighters/EMTs:
 - One-time costs for uniforms, PPE, pre-hire evaluations, and academy: \$131,658 in 2021 and \$265,948 in 2022.
 - Ongoing salary, benefit, and overhead costs: \$454,556 in 2021 and \$2,358,703 in 2022. The assumed total for overhead cost increases will be held in General Fund Working Capital until internal service rate models are revised during the 2021 mid-biennial budget update.
- Allocate \$116,931 for a one-time purchase of a twelve-month reserve of PPE in 2021.

- Allocate the remaining levy funding of \$6,312,046 in 2021 towards funding the beginning of fire station 27 and 22 capital projects, along with \$159,882 of Ground Emergency Medical Transportation (GEMT) funds.
- Allocate \$482,992 of GEMT funds in 2021 towards paying for debt service on the 2021 Limited Tax General Obligation (LTGO) bond.
- Allocate the remaining GEMT funds of \$357,125 and General Fund revenues of \$1,188,858 in 2022 to pay for debt service.
- Allocate the remaining \$4,530,843 in 2022 to support fire station capital projects (\$3,341,984), and existing Fire operations and firefighter/EMT positions (\$1,188,858), consistent with the levy adoption ordinance, thus making the general tax revenues currently supporting those costs available to support debt service.

Fire Capital Implementation Adjustments. Capital adjustments will be made in 2021 and 2022 as outlined by project below, totaling \$28,565,455 for the biennium. The Fire Station 21 project will not begin until the 2023-2024 biennium and is not included in these adjustments.

- Fire Station 27 in Totem Lake adjustments:
 - Design: \$1,526,613 in 2021 and \$1,443,790 in 2022.
 - Construction: \$14,567,114 in 2022.
- Fire Station 22 in Houghton adjustments:
 - Design: \$834,067 in 2021 and \$300,342 in 2022.
 - Construction: \$6,344,488 in 2022.
- Fire Station 26 in Rose Hill adjustments:
 - Design: \$343,133 in 2022.
- Adjustments related to the Temporary Station to house firefighter/EMTs during renovations of Stations 22 and 26:
 - Design: \$387,249 in 2021.
 - Construction: \$2,818,660 in 2022.

Funding for these adjustments will be a combination of General Fund revenues, debt financing, and Ground Emergency Medical Transportation (GEMT) reimbursements, as described below.

Transportation Capital Project Budget Adjustments. The transportation area of the City's Capital Improvement Program (CIP) also contains projects partially funded with debt. As it is more cost efficient to minimize the number of debt issuances this debt will be issued along with the fire station projects described above. The transportation capital adjustments in 2021 and 2022 are outlined by project below, and total \$16,122,300 for the biennium.

- NE 124th St/124th Ave NE Ped Bridge Design and Construction - \$10,000,000
- 100th Avenue NE Roadway Improvements (North Section) - \$296,000
- 100th Avenue NE Roadway Improvements (Mid-North Section) - \$571,000
- Juanita Drive Intersection and Safety Improvements - \$2,773,200
- 124th Ave NE Roadway - \$1,982,000
- NE 132nd St/108th Avenue NE Intersection Improvements - \$500,000

Proposed Debt Issuance for Capital Projects and Repayment of Interfund Loan for Fire Station 27 Property

Using Prop 1 levy revenues to fund fire station capital projects in 2021 and 2022 and using GEMT funds to pay 2021 debt service on the issuance of the Councilmanic funds will allow the Council to accelerate delivery of the capital projects, as described in the accompanying staff memo on this Council agenda. Debt service will total \$482,992 in 2021 and \$1,545,984 in 2022. Revenue and expense changes related to the fire station projects in years 2023 through 2025 will be incorporated in future budgets.

The following funding sources (totaling \$34,509,195) will be used in the biennium to fund the renovation and construction of the fire stations. An additional \$2,028,977 will pay for the debt service on the 2021 Limited Tax General Obligation (LTGO) bond over the biennium:

- Fire Proposition 1 revenues totaling \$6,312,046 in 2021 and \$4,530,843 in 2022 will fund fire station capital projects and Fire Operations. Of which, \$3,724,000 in 2021 and \$2,219,740 in 2022 will be used to repay the Interfund Loan used to purchase the Fire Station 27 property.
- General Fund is paying \$1,188,859 for debt service in 2022 and General Fund will pay debt service in the following years.
- Ground Emergency Medical Transportation (GEMT) revenue of \$1,000,000, of which \$159,883 will pay for capital costs in 2021, \$482,992 will pay for the debt service in 2021, and \$357,125 will pay for debt service in 2022.
- Debt revenue of \$24,695,282 in 2021.

As described above, LTGO bonds (totaling \$16,122,300) will also be issued to fund Transportation projects. This debt service will be funded with Real Estate Excise Tax (REET) revenues in the amounts of \$314,625 in 2021 and \$1,009,250 in 2022. The total appropriation increase for debt in 2021, including issuance costs, across transportation and fire stations is \$41,160,185.

Carryovers from the 2019-2020 Operating Budget

Carryovers relate to uncompleted projects, contracts, or purchases that were authorized but not spent in the prior biennial budget. In order to complete these items, both the funding and the expenditure authority need to be "carried over" from the 2019-2020 Budget to the 2021-2022 Budget. Accordingly, the 2021-2022 Adopted Budget needs to be amended. Funding for carryovers primarily comes from recognizing cash that was obligated but not spent in the prior biennium (i.e. Resources Forward) and from external sources such as grants. Recommended carryover requests total \$1.96 million in the General Fund and \$2.26 million in other operating funds. In addition, revenue and transfers to reserves from a 2020 sales tax audit back-payment total \$1.38 million in the General Fund. Carryover items include the following:

Projects/programs not completed in 2019-2020. These recommended carryovers are for projects previously funded in the 2019-2020 budget that are not yet completed. Recommended carryovers for 2019-2020 projects continuing into or being postponed until the 2021-2022 biennium total \$1,168,803 in the General Fund and \$1,038,581 in other funds, including:

General Fund

- Safe, Inclusive and Welcoming Kirkland Funds, \$16,000
- Creation and/or replacement of deteriorating neighborhood signs, \$35,585
- Regional Economic Development – Startup 425, \$16,592
- Salary & Benefits for Special Projects Coordinator extending through May 2021, \$57,475
- Waste Management Settlement for Community Events, \$39,000
- R-5434 Early Action Funding, \$133,364
- Implicit Bias Training, \$20,000
- Synthetic Turf Strategic Plan, \$125,000
- Eastside Resource Guide for Older Adults – Senior Council, \$4,000
- Unspent Human Services Grants, \$121,765
- Goat Hill Risk Assessment, \$100,000
- Digitization Project & Records Management Service Package, \$94,443
- Police Prop 1 Gun Safety Funding, \$86,600
 - Project put on hold in May 2019 and will be rescoped to be completed in 2021.
- Fire Department Drone Service Package, \$55,000
- 405/85th Station Plan, \$263,979 (see more information below)

The City Manager recommends use of \$263,979 of resources forward to carryover the remaining original budget allocated for the I-405/85th Station Area Plan project. Because of the potential new scope for this work being considered including a broader benefit and level of service impact analysis, there will be a forthcoming memo in April, with an additional cost of between \$300,000-500,000 and funding options identified.

Lodging Tax Fund

- Unspent Website Redesign Service Package for hosting and Search Engine Optimization, \$13,500

Cemetery Operating Fund

- Cemetery Tree Removal & Replacement, \$22,000

Street Operating Fund

- Sidewalk Opportunity Fund, \$127,403
- Signal Supplies, \$16,863
- Signal Inventory, \$14,116
- Signal Capital, \$40,000
- Maintenance Center Emergency Preparedness, \$51,460
- Maintenance Center Field Staff Computers, \$13,333

Water/Sewer Operating Fund

- Upgrade to Wastewater Division's Lead Person's Truck (PU-76), \$25,000
- Wastewater Lift Station Pumps, \$60,000
- Telemetry Master Plan, \$80,000
- Maintenance Center Emergency Preparedness, \$51,460
- Maintenance Center Field Staff Computers, \$13,333
- Utility Maintenance Small Tools Replacement, \$5,435

Surface Water Management Fund

- Maintenance Center Emergency Preparedness, \$51,460
- Maintenance Center Field Staff Computers, \$13,333
- Utility Maintenance Shoring Equipment Replacement, \$5,285

Fleet Fund

- Fueling Equipment Replacement, \$220,000

Information Technology

- IFAS Sunset Support Service Package, \$40,600
- Smart City Framework Service Package, \$100,000
- Fiber Management & Funding Plan Service Package, \$50,000
- Leadership Training for IT Team, \$24,000

2020 Invoice Payments. Carryovers in this category reflect adjustments to the 2021-2022 Budget to acknowledge payment of invoices in the current biennium for services received in the prior biennium. This adjustment is necessary because vendors did not invoice the City in time to allow for payment from the 2020 budget. Since the implementation of Munis this category has become less significant as it is designed to use the prior year budget when these invoices are paid in the first few months of the following year. Carryovers for invoice payments in the General Fund total \$283,750 and \$105,152 in all other operating funds, including:

General Fund

- King County Election Service Invoice, \$283,750

Surface Water Management Fund

- Small Tools Equipment Charged to 2021, \$3,860

Surface Water Management Fund

- Dewatering Pump Purchase, \$101,292

Open Contracts from 2019-2020. These recommended carryovers are recommended to roll over budget authority for open contracts previously funded in the 2019-2020 budget to match the remaining contract balance. Recommended carryovers for 2019-2020 open contracts continuing into or being postponed until the 2021-2022 biennium total \$315,768 in the General Fund and \$532,602 in other funds, including:

General Fund

- KDA contract for Community Events, \$31,660
- Business Impact NW contract for COVID-related Business Support Services, \$12,000
- Transportation Program Advisor (Harold Taniguchi) contract, \$22,779
- Water Bearers Sculpture Repair & Restoration contract, \$20,282
- Holmes Point Study contract, \$89,710
- Goodwill Hill – OTAK contract (part of the 2019-20 Holmes Point Service Package), \$9,513
- Kirkland Green Trip, \$94,824
- CIP Consultant – Rock Consulting contract, \$35,000

Street Operating Fund

- Diamond Parking contract, \$185,814

Water/Sewer Operating Fund

- Water Model Update, \$131,555

Surface Water Management Fund

- Herrera contract for Water Quality sampling, \$8,798
- Spill Kit Program contract, \$4,094
- Pipe Capacity Work, \$50,000
- Local Source Control, \$37,325

Information Technology

- Axon PD contract, \$115,016

Unspent Grant Revenue. Recommended carryovers for grants receivable to the City of Kirkland from 2019-2020 total \$65,491 in the General Fund and \$517,426 in other funds:

General Fund

- FY2020 Emergency Management Performance Grant – FEMA, \$48,782
- FY2020 Emergency Management Performance Supplemental Grant – FEMA, \$16,709

Surface Water Management Fund

- Cedar Creek Stormwater Retrofit Grant – Department of Ecology, \$477,426
- Yard Smart Grant – King Conservation District, \$40,000

Programs and projects directly impacted by COVID-19. These program and project delays result from the restrictions and impacts of COVID-19. Recommended carryovers from COVID-19 delays from 2020 total \$110,858 in the General Fund and \$26,419 in other funds:

General Fund

- Youth & Family Behavioral Health Programming, including annually scheduled Youth Summit – Youth Services, \$20,000
- Marina Gate Repair, \$23,000
- Marina Dock Repair, \$8,900
- Additional vehicles rentals to Accommodate COVID-19 restrictions, \$11,976
- Safe Routes to School Drone contract, \$6,600
- Safe Routes to School Circulation Analysis – TOOLE contract, \$40,382

Parks Maintenance Fund

- Additional vehicles rentals to accommodate COVID-19 restrictions, \$2,262

Parks Levy Fund

- WCC Funding – Green Kirkland Partnership contracted crew, \$16,824
- Additional vehicles rentals to accommodate COVID-19 restrictions, \$7,333

Other Carryovers. These are recommended carryovers for other items that were approved in 2020 for use in 2021 and do not fall into the categories discussed above. These items total \$19,045 in the General Fund and \$46,000 in other funds:

General Fund

- Salary & Benefits for 2021 0.5 FTE Corrections Administrative Support Associate, \$19,045

This continuation of this position through 5/15/2021 was approved by the City Manager in 2020 via a Memorandum in Support of Position (MSP), resulting in this expense authority needing to be carried over.

Parks Maintenance Fund

- Surface Water Fine Revenue for Outreach, \$46,000

Surface Water Fine revenue is designated for outreach to reduce future fines. This \$46,000 in funding was approved in 2020 as partial funding for a service package in the 2021-2022 Operating Budget (21PW19), which funded an Education & Outreach Specialist in Parks and Community Services. Recognizing this carryover completes the funding for this already approved service package.

Recognizing sales tax audit revenue. A Department of Revenue audit resulted in \$1,384,690 of back payments from 2010-2016 from a Kirkland company. This revenue was received in the General Fund in November 2020 and is being recognized as Resources Forward to fund the following Council priorities:

General Fund

- Human Services Reserve, \$834,690
- 2023-2024 Deficit Reduction Reserve, \$500,000
- Parks & Community Services Scholarship Fund, \$50,000

SUMMARY:

Table 1 below summarizes the total budget appropriation change of \$80.5 million:

Table 1 – Adjustment Type Summary

Adjustment Type	General Fund	Other Funds	Total
Fire & EMS Prop 1 Levy and Fire Capital Projects	8,761,640	30,594,432	39,356,072
Transportation Capital Projects	-	17,446,175	17,446,175
Debt Issuance Costs	-	343,233	343,233
Interfund Loan	5,903,095	11,806,190	17,709,285
Carryovers	1,963,715	2,266,180	4,229,895
Sales Tax Audit Revenue	1,384,690	-	1,384,690
Total	18,013,140	62,456,210	80,469,350

Table 2 displays the adjustments and summarizes the 2021-2022 revised budget by fund type. The Budget Summary Attachments (**Attachments A & B**) detail the budget adjustments by type and revenue source, where applicable.

Table 2 – Fund Appropriation Change Summary

Fund Type	2021-2022 Current Budget	Appropriation Adjustments	2021-2022 Amended Budget
General Government:			
General Fund	266,974,628	18,013,140	284,987,768
Other Operating Funds	36,832,363	510,908	37,343,271
Internal Funds	83,284,249	650,908	83,935,157
Non-Operating Funds	232,997,282	54,286,935	287,284,217
Utilities Funds:			
Water/Sewer	114,394,972	6,269,878	120,664,850
Surface Water	51,455,970	737,581	52,193,551
Solid Waste	41,520,106	-	41,520,106
Total Budget	827,459,570	80,469,350	907,928,920

By approving the attached ordinance updating the budget, the Council will be adjusting the appropriation authority to reflect these new revenues and other changes. The next opportunity to adjust the budget is scheduled in June 2021 as part of the mid-year budget adjustment process.

City of Kirkland
2021-2022 Budget
2021 Mid-Year Budget Adjustment Summary - Prop 1 Levy & Capital Projects

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source			Funding Source/Notes	
					Internal Transf./Chrg.	Reserves/Fund Balance	Debt		External Revenue
General Fund (010)									
Council & Other	FD	Replenish Personal Protective Equipment (PPE)	116,931	116,931				116,931	FD Prop 1
Council & Other	FD	New Firefighter/EMTs (one-time and ongoing costs for 15 hires)	3,210,865	3,210,865				3,210,865	FD Prop 1
Council & Other	FD	Fire Station Capital Projects	9,813,914	9,654,032		159,882		9,654,032	FD Prop 1/GEMT
Council & Other	FD	Transfer to LTGO Debt Fund for Debt Service Payments	2,028,976	1,188,858		840,118		1,188,858	General Fund/GEMT
Council & Other	CC	Prop 1 Levy Reserved for Other Safety Purposes	494,049	494,049				494,049	FD Prop 1
General Fund Total			15,664,735	14,664,735	-	1,000,000	-	14,664,735	
OTHER FUNDS									
LTGO Debt Fund (210)									
Council & Other	FA	Debt Issuance Costs - Fire Projects	208,889	208,889				208,889	Debt
Council & Other	FA	Debt Service - Fire Projects	2,028,976	2,028,976	2,028,976				General Fund
Council & Other	FA	Debt Issuance Costs - Transportation Projects	134,344	134,344				134,344	Debt
Council & Other	FA	Debt Service - Transportation Projects	1,323,875	1,323,875	1,323,875				REET
LTGO Debt Fund Total			3,696,084	3,696,084	3,352,851	-	343,233	-	
General Capital Projects Fund (310)									
Council & Other	FA	Fire Station 27 Interfund Loan Repayment	5,903,095	5,903,095	5,903,095				General Fund
Council & Other	PW	Fire Station 27 Design and Construction	17,537,517	17,537,517	2,648,858		14,888,659		General Fund & Debt
Council & Other	PW	Fire Station 22 Design and Construction	7,478,897	7,478,897	834,067		6,644,830		General Fund & Debt
Council & Other	PW	Fire Station 26 Design	343,133	343,133			343,133		General Fund & Debt
Council & Other	PW	Temporary Station Design and Construction	3,205,909	3,205,909	387,249		2,818,660		General Fund & Debt
General Capital Projects Fund Total			34,468,551	34,468,551	9,773,269	-	24,695,282	-	
Transportation Capital Projects Fund (320)									
Council & Other	PW	NE 124th St/124th Ave NE Ped Bridge Design and Construction	10,000,000	10,000,000			10,000,000		Debt
Council & Other	PW	100th Avenue NE Roadway Improvements (North Section)	296,000	296,000			296,000		Debt
Council & Other	PW	100th Avenue NE Roadway Improvements (Mid-North Section)	571,100	571,100			571,100		Debt
Council & Other	PW	Juanita Drive Intersection and Safety Improvements	2,773,200	2,773,200			2,773,200		Debt
Council & Other	PW	124th Ave NE Roadway	1,982,000	1,982,000			1,982,000		Debt
Council & Other	PW	NE 132nd St/108th Avenue NE Intersection Improvements	500,000	500,000			500,000		Debt
Transportation Capital Projects Fund			16,122,300	16,122,300	-	-	16,122,300	-	
Water/Sewer Capital Fund (413)									
Council & Other	FA	Repayment of interfund loan for Fire Station 27 land acquisition	5,903,095	5,903,095	5,903,095				General Fund via 310
Water/Sewer Capital Fund Total			5,903,095	5,903,095	5,903,095	-	-	-	
TOTAL OTHER FUNDS			60,190,030	60,190,030	19,029,215	-	41,160,815	-	
TOTAL ALL FUNDS			75,854,765	74,854,765	19,029,215	1,000,000	41,160,815	14,664,735	

City of Kirkland
2021-2022 Budget
2020 Carryover Budget Adjustment Summary

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source/Notes
					Internal Transf./Chrg.	Reserves/Fund Balance	Debt	External Revenue	
General Fund (010)									
Carryover	CM	Safe, Inclusive & Welcoming Kirkland Funds	16,000	16,000		16,000			Resources Forward
Carryover	CM	Creation/replacement of Neighborhood Signs	35,585	35,585		35,585			Resources Forward
Carryover	CM	Regional Economic Development - Startup 425	16,592	16,592		16,592			Resources Forward
Carryover	CM	Pos. 805 Special Projects Coordinator Salary	38,571	38,571		38,571			Resources Forward
Carryover	CM	Pos. 805 Special Projects Coordinator Benefits	18,904	18,904		18,904			Resources Forward
Carryover	CM	KDA Contract - Community Events	31,660	31,660		31,660			Resources Forward
Carryover	CM	Waste Management Community Events	39,000	39,000		39,000			Resources Forward
Carryover	CM	Contract with Business Impact NW for COVID related business support serv	12,000	12,000		12,000			Resources Forward
Carryover	CM	Remaining amount in Harold Taniguchi's contract 32000027 (Harold Taniguch	22,779	22,779		22,779			Resources Forward
Carryover	CM	R-5434 Early Action Funding	133,364	133,364		133,364			Resources Forward
Carryover	HR	Implicit Bias Training	20,000	20,000		20,000			Resources Forward
Carryover	PCS	Synthetic Turf Strategic Plan	125,000	125,000		125,000			Resources Forward
Carryover	PCS	Eastside Resource Guide for Older Adults -- Senior Council	4,000	4,000		4,000			Resources Forward
Carryover	PCS	Youth & Family Behavioral Health Programming -- Youth Services	20,000	20,000		20,000			Resources Forward
Carryover	PCS	Unspent Human Services Grants	121,765	121,765		121,765			Resources Forward
Carryover	PCS	Marina Gate Repair	23,000	23,000		23,000			Resources Forward
Carryover	PCS	Marina Dock Repair	8,900	8,900		8,900			Resources Forward
Carryover	PCS	Operating Rental Funds for Vehicle Rentals	11,976	11,976		11,976			Resources Forward
Carryover	PCS	Water Bearers Sculpture Repair and Restoration -- CONTRACT 32000370	20,282	20,282		20,282			Resources Forward
Carryover	PW	Holmes Point Study	89,710	89,710		89,710			Resources Forward
Carryover	PW	Goodwill Hill - OTAK Contract	9,513	9,513		9,513			Resources Forward
Carryover	PW	Goat Hill Risk Assessment	100,000	100,000		100,000			Resources Forward
Carryover	PW	Kirkland Green Trip	94,824	94,824		94,824			Resources Forward
Carryover	PW	CIP Consultant - Rock Consulting contract	35,000	35,000		35,000			Resources Forward
Carryover	PW	Safe Routes to School Drone Contract	6,600	6,600		6,600			Resources Forward
Carryover	PW	Safe Routes to School Circulation Analysis - TOOLE Contract	40,382	40,382		40,382			Resources Forward
Carryover	FA	Election Service - IG Prof Srns	283,750	283,750		283,750			Resources Forward
Carryover	PB	405/85th Station Plan	263,979	263,979		263,979			Resources Forward
Carryover	PB	Digitization project & Records Mgmt SP	94,443	94,443		94,443			Resources Forward
Carryover	PD	.5 Corrections ASA - 2021 portion	11,619	11,619		11,619			Resources Forward
Carryover	PD	.5 Corrections ASA - 2021 portion	7,426	7,426		7,426			Resources Forward
Carryover	PD	Prop One - Gun Safety	86,600	86,600		86,600			Resources Forward
Carryover	FD	Drone -19FD08	25,000	25,000		25,000			Resources Forward
Carryover	FD	Drone -19FD08	30,000	30,000		30,000			Resources Forward
Carryover	FD	FY20 EMPG Grant	48,782	48,782		48,782			Resources Forward
Carryover	FD	FY20 EMPG Supplemental Grant	16,709	16,709		16,709			Resources Forward
Council	CM	Fund 2023-2024 Deficit Reduction Reserve	500,000	500,000		500,000			2020 Sales Tax Audit Revenue/Resources Forward
Council	PK	Transfer to Parks Scholarship Fund	50,000	50,000		50,000			2020 Sales Tax Audit Revenue/Resources Forward
Council	PK	Fund Human Services Reserve	834,690	834,690		834,690			2020 Sales Tax Audit Revenue/Resources Forward
General Fund Total			3,348,405	3,348,405	-	3,348,405	-	-	

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source			Funding Source/Notes
					Internal Transf./Chrg.	Reserves/Fund Balance	Debt	
OTHER FUNDS								
Lodging Tax Fund (112)								
Carryover	CM	Unspent website redesign funding via 19-20 SP	13,500	13,500		13,500		Resources Forward
Lodging Tax Fund Total			13,500	13,500	-	13,500	-	-
Street Operating Fund (117)								
Carryover	PW	Diamond Parking	185,814	185,814		185,814		Resources Forward
Carryover	PW	Sidewalk Opportunity Fund	127,403	127,403		127,403		Resources Forward
Carryover	PW	Signal Supplies	16,863	16,863		16,863		Resources Forward
Carryover	PW	Signal Inventory	14,116	14,116		14,116		Resources Forward
Carryover	PW	Signal Capital	40,000	40,000		40,000		Resources Forward
Carryover	PW	21PW MC Emergency Preparedness	51,460	51,460		51,460		Resources Forward
Carryover	PW	21PW MC Field Staff Computers	13,333	13,333		13,333		Resources Forward
Street Operating Fund Total			448,989	448,989	-	448,989	-	-
Cemetery Operating Fund (122)								
Carryover	CM	Professional Services	22,000	22,000		22,000		Resources Forward
Cemetery Operating Fund Total			22,000	22,000	-	22,000	-	-
Parks Maintenance Fund (125)								
Carryover	PCS	Operating Rental Funds for Vehicle Rentals	2,262	2,262		2,262		Resources Forward
Parks Maintenance Fund Total			2,262	2,262	-	2,262	-	-
Parks Levy Fund (128)								
Carryover	PCS	WCC Funding - GKP contracted crew	16,824	16,824		16,824		Resources Forward
Carryover	PCS	Operating Rental Funds for Vehicle Rentals	7,333	7,333		7,333		Resources Forward
Parks Levy Fund Total			24,157	24,157	-	24,157	-	-
Water/Sewer Utility Operating Fund (411)								
Carryover	PW	Water Model Update - 31900518	131,555	131,555		131,555		Resources Forward
Carryover	PW	21PW PU-76 Upgrade	25,000	25,000		25,000		Resources Forward
Carryover	PW	21PW Wastewater Lift Station Pumps	60,000	60,000		60,000		Resources Forward
Carryover	PW	21PW Telemetry Master Plan	80,000	80,000		80,000		Resources Forward
Carryover	PW	21PW MC Emergency Preparedness	51,460	51,460		51,460		Resources Forward
Carryover	PW	21PW MC Field Staff Computers	13,333	13,333		13,333		Resources Forward
Carryover	PW	Utility Maintenance Replacement Small Tools	5,435	5,435		5,435		Resources Forward
Water/Sewer Utility Operating Fund Total			366,783	366,783	-	366,783	-	-

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source			Funding Source/Notes
					Internal Transf./Chrg.	Reserves/Fund Balance	Debt	
Surface Water Operating Fund (421)								
Carryover	PW	Cedar Creek Stormwater Retrofit Grant - 32000340	477,426	477,426		477,426		Resources Forward
Carryover	PW	Herrera contract for WQ sampling - 31900574	8,798	8,798		8,798		Resources Forward
Carryover	PW	Spill Kit Program - 31900512	4,094	4,094		4,094		Resources Forward
Carryover	PW	Pipe Capacity Work - 32000695	50,000	50,000		50,000		Resources Forward
Carryover	PW	Local Source Control - 31900411	37,325	37,325		37,325		Resources Forward
Carryover	PW	Surface Water Fines	46,000	46,000		46,000		Resources Forward
Carryover	PW	21PW MC Emergency Preparedness	51,460	51,460		51,460		Resources Forward
Carryover	PW	21PW MC Field Staff Computers	13,333	13,333		13,333		Resources Forward
Carryover	PW	Yard Smart Grant	40,000	40,000		40,000		Resources Forward
Carryover	PW	Utility Maintenance Replacement	5,285	5,285		5,285		Resources Forward
Carryover	PW	Small Tools Equipment Charged to 2021	3,860	3,860		3,860		Resources Forward
Surface Water Operating Fund Total			737,581	737,581	-	737,581	-	-
Equipment Rental Fund (521)								
Carryover	PW	21PW Fueling Equipment Replacement	220,000	220,000		220,000		Resources Forward
Carryover	PW	Dewatering Pump (8.4.20 FN + 19PW32)	101,292	101,292		101,292		Resources Forward
Equipment Rental Fund Total			321,292	321,292	-	321,292	-	-
Information Technology Fund (522)								
Carryover	IT	IFAS Sunset Support	40,600	40,600		40,600		Resources Forward
Carryover	IT	Develop Framework for Smart City Framework	80,000	80,000		80,000		Resources Forward
Carryover	IT	Develop Framework for Smart City Framework	20,000	20,000		20,000		Resources Forward
Carryover	IT	Develop Fiber Management and Funding Plan	50,000	50,000		50,000		Resources Forward
Carryover	IT	Leadership Training for IT Team	24,000	24,000		24,000		Resources Forward
Carryover	IT	Axon PD Contract	115,016	115,016		115,016		Resources Forward
Information Technology Fund Total			329,616	329,616	-	329,616	-	-
TOTAL OTHER FUNDS			2,266,180	2,266,180	-	2,266,180	-	-
TOTAL ALL FUNDS			5,614,585	5,614,585	-	5,614,585	-	-