

City of SeaTac


2019-2020 Biennial Budget

Workshop 2

October 12, 2018



Budget Workshop Agenda

- Special Revenue Funds
 - Debt Service Funds
 - Public Works Funds Budget Review
 - Revenue
 - Expenditure
 - Capital Improvement Program
 - Decision Cards
 - Identify and Confirm Items for Additional Review/Analysis
 - 2019-2020 Budget Objectives
- 

Special Revenue Funds



Port of Seattle ILA Fund #105

Preliminary Budget Pages 86-87



Services Provided

Community Relief

- Funds 6 Police officers
- Highline Botanical Garden Gardener

Budget Summary

Category	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$1,270,323	\$1,498,177	
Revenues	1,415,249	2,940,579	
Expenditures	(1,187,395)	(3,045,920)	
Transfers Out	0	0	
Ending Fund Balance	\$1,498,177	\$1,392,836	-7%

Transit Planning Fund #106

Preliminary Budget Pages 88 - 89



Services Provided

Transit Planning

- Expenditures related to capital projects between Sound Transit and the City of SeaTac
- Salaries & benefits of personnel
- Other services and charges related to project

Budget Summary

Category	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$359,530	\$362,187	
Revenues	2,830	2,000	
Expenditures	(172)	(0)	
Transfers Out	0	0	
Ending Fund Balance	\$362,187	\$364,187	.6%


Hotel/Motel Tax Fund #107

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Services Provided

Economic Development

- Management of SeaTac Tourism & Economic Development Program
 - Staff support to Hotel/Motel Tax Advisory Committee
 - Coordination with Seattle Southside Regional Tourism Authority
 - Administration and oversight of Lodging Tax revenue and expenditures
 - City representative on regional and statewide economic development organizations
- 

Budget Summary

Category	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$7,315,221	\$8,260,414	
Revenues	3,067,434	3,700,000	
Expenditures	(2,122,241)	(2,581,738)	
Transfers Out	0	0	
Ending Fund Balance	\$8,260,414	\$9,378,676	13.5%

Building Management Fund #108

Preliminary Budget Pages 92 - 95



Services Provided

Economic Development

- Coordination of leasing and property management functions for the SeaTac Center
- Oversight of revenue, expenditures, tenant improvements and facility-wide maintenance

Facilities

- Coordination of leasing and property management functions for commercial space in City Hall
- Oversight of revenue, expenditures, tenant improvements and facility-wide maintenance

Budget Summary

Category	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$2,547,333	\$3,222,901	
Revenues	2,485,933	1,610,560	
Expenditures	(1,158,661)	(1,818,874)	
Transfers Out	(651,703)	(0)	
Ending Fund Balance	\$3,222,901	\$3,014,587	-6.5%


Des Moines Creek Fund #111

Preliminary Budget Pages 98 - 100



Services Provided

Des Moines Creek Basin ILA

- Funding and Managing the construction of capital projects addressing fish habitat and surface water
 - Funding and Managing ongoing operations of the Projects
 - Ongoing monitoring of the project effectiveness
 - Creation and Management of a replacement and improvement fund
 - Administers the Basin Committee and manages the construction and operation of the Basin Plan Restoration Projects
- 

Budget Summary

Category	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$1,873,484	\$2,395,116	
Revenues	684,286	700,000	
Expenditures	(162,653)	(374,866)	
Transfers Out	0	0	
Ending Fund Balance	\$2,395,116	\$2,720,250	13.6%

Debt Service Funds



2009 Refunding Bond Fund #206

Preliminary Budget Pages 101 - 102



Description/Purpose of Bonds

- \$5,000,000 in tax exempt bonds issued
 - Refunded the 1998 Bonds issued to finance Tourism Related Capital Purposes
- Final payment of \$330,000 made on December 1, 2018

Budget Summary

Category	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$12,974	\$13,527	
Revenues	690,052	0	
Expenditures	(689,500)	(0)	
Ending Fund Balance	\$13,527	\$13,527	0%

SCORE Bond Fund #207

Preliminary Budget Pages 103 - 104



Description of Bonds

- Funded building SCORE Jail
 - \$86,235,000 of bonds issued in 2009
 - \$8,205,000 tax exempt bonds
 - \$78,030,000 taxable bonds (federal subsidy)
 - 30 years bond maturing on January 1, 2039

Budget Summary

2019-2020 Budget	Category	Amount	Principal & Interest (less subsidy)
2019	Bond Payment	\$207,367	
	Subsidy	(46,877)	\$160,490
2020	Bond Payment	206,096	
	Subsidy	(45,645)	\$160,451

Public Works Funds Budget Review




Street Fund #102

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Services Provided

- **Infrastructure Investment**
 - 6-year TIP (45.1M)
 - 2015-2035 TMP (231M)
 - Overlay Program, Sidewalk Program
 - **Community Engagement**
 - Citizen information requests
 - PW maintenance request hotline
 - **Revenue and Development**
 - Parking Tax, TIF, Grants
 - Engineering Review
 - **Lifelong Learning**
 - Training, certifications, professional conferences
 - **Accountability**
 - Neighborhood traffic safety program
 - Pedestrian Safety Program
 - **City Operations**
 - 182-lane miles, 51 signal systems, streetlights, landscaping (15 acres +)
 - Snow and Ice, litter removal/street sweeping, sidewalk repairs, neighborhood traffic safety.
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Revenue Summary

Category	2017-2018 Budget	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Taxes	\$16,056,970	\$18,928,810	\$19,651,208	22.4%
Licenses/Permits	0	40,359	17,500	
Intergovernmental	1,617,563	1,638,115	1,576,536	-2.5%
Charges for Service	12,000	152,419	153,000	1175.0%
Miscellaneous	66,800	142,803	243,800	265.0%
Transfers In	115,063	0	0	-100.0%
Total	\$17,868,396	\$20,902,506	\$21,642,044	21.1%

Expenditure Summary

Category	2017-2018 Budget	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Salaries & Wages	\$3,177,634	\$2,705,086	\$4,002,377	26.0%
Supplies	267,960	249,713	320,350	19.6%
Services	2,288,248	2,148,389	3,658,157	59.9%
Capital	3,700,430	1,989,579	1,840,000	-50.3%
Intergovernmental	1,509,085	1,500,905	866,000	-42.6%
Transfer Out	8,233,465	6,658,306	5,000,000	-39.3%
Total	\$19,176,822	\$15,251,977	\$15,686,884	-18.2%

Fund #102 Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Beginning Fund Balance	\$11,176,559	\$11,176,559	\$16,827,087	
Revenues	17,868,396	20,902,506	21,642,044	
Expenditures	(19,176,822)	(15,251,977)	(15,686,884)	
Ending Fund Balance	\$9,868,133	\$16,827,087	\$22,782,247	130.9%


Surface Water Fund #403

Preliminary Budget Pages 115 - 120



Services Provided

Surface Water Division

- Infrastructure Investment
 - Surface Water Capital Improvement Program
 - Support 6-year TIP
 - Community Engagement
 - Citizen information requests, Education/Outreach, Stakeholders
 - Revenue and Development
 - SWM Fee, Grants, Development Review
 - Lifelong Learning
 - Training, certifications, professional licensure, professional conferences
 - Accountability
 - Spill Hotline, IDDE inspections
 - City Operations
 - Asset Management, System Cleaning, Commercial & Development Inspections, Operations and Maintenance, NPDES Permit Compliance, Locates.
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Revenue Summary

Category	2017-2018 Budget	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Licenses/Permits	0	\$42,393	\$17,500	
Intergovernmental	231,312	235,677	70,000	-69.7%
Charges for Service	7,140,157	7,176,557	8,100,432	13.4%
Miscellaneous	10,000	54,240	80,000	700.0%
Transfers In	115,700	5,695	12,250	-89.4%
Total	\$7,497,169	\$7,514,562	\$8,280,182	10.4%

Expenditure Summary

Category	2017-2018 Budget	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Salaries & Wages	\$2,905,053	\$2,421,732	\$2,897,674	-.3%
Supplies	88,678	80,297	28,640	-67.7%
Other Services	1,220,388	1,118,796	1,759,279	44.2%
Capital	1,034,736	1,791,299	2,759,500	166.7%
Intergovernmental	92,699	66,728	52,907	-42.9%
Transfer Out	974,013	974,013	270,600	-72.2%
Total	\$6,315,567	\$6,452,865	\$7,768,600	23.0%

Fund #403 Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Beginning Fund Balance	\$3,354,416	\$3,354,416	\$4,421,478	
Revenues	7,497,169	7,514,562	8,280,182	
Expenditures	6,315,567	6,452,865	3,273,759	
Ending Fund Balance	\$4,536,018	\$4,421,478	\$4,933,059	8.8%
Target Reserves (operating)			\$403,614	
Target Reserves (capital)			\$3,356,326	


Solid Waste & Environmental Services Fund #404

Preliminary Budget Pages 121 - 124



Services Provided

Solid Waste & Environmental Services Division

- **Community Engagement**
 - Education/Outreach thru recycle events
 - Provide outreach at other city events
 - **Revenue and Development**
 - Provide contract management to insure deliverables are provided
 - Track and verify franchise fee
 - **Lifelong Learning**
 - Training, certifications, professional licensure, professional conferences
 - **Accountability**
 - Supports disposal of debris from the ROW and City property
 - Supports Debris Management Plan for Emergency Management
 - Supports hazardous waste removal/disposal
 - **City Operations**
 - Ensures consistent, reliable, cost effective solid waste removal within our community.
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Revenue Summary

Category	2017-2018 Budget	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Intergovernmental	\$102,000	\$103,075	\$101,240	-.7%
Charges for Service	448,000	567,441	650,000	45.1%
Miscellaneous	200	556	2,000	900.0%
Total	\$550,200	\$671,072	\$753,240	36.9%

Expenditure Summary

Category	2017-2018 Budget	2017-2018 Actual/Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Salaries & Wages	\$323,270	\$294,329	\$321,748	-.5%
Supplies	41,000	31,492	34,300	-16.3%
Services	150,930	86,606	197,239	30.7%
Transfer Out	35,000	35,000	0	-100%
Total	\$550,200	\$447,426	\$553,287	.6%

Fund #404 Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget
Beginning Fund Balance	\$0	\$0	\$223,646
Revenues	550,200	671,072	753,240
Expenditures	550,200	447,426	553,287
Ending Fund Balance	\$0	\$223,646	\$423,599
Target Reserves (operating)			\$45,475


Equipment Rental Fund #501

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Services Provided

Equipment Rental Fund

- Manages maintenance and replacement of fleet vehicles used by all City Departments
 - Manages maintenance and replacement of all heavy equipment used by City crews.
 - Oversees/tracks the replacement reserve fund
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Revenue Summary

Category	2017-2018 Budget	2019-2020 Budget	% Inc / (Dec)
Charges for Services	\$1,210,706	\$1,083,382	-10.5%
Miscellaneous/ Interest	25,000	38,300	53.2%
Transfer In/Sales	209,902	305,000	45.3%
Total	\$1,445,608	\$1,426,682	-1.3%

Expenditure Summary

Category	2017-2018 Budget	2019-2020 Budget	% Inc /(Dec)
Salaries & Wages	\$101,986	\$104,598	2.6%
Supplies	239,000	243,000	1.7%
Services	369,459	460,056	24.5%
Capital	839,508	1,658,650	97.6%
Transfer Out	48,562	0	-100%
Total	\$1,598,515	\$2,466,304	54.3%

Fund #501 Summary

Category	2017-2018 Budget	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$1,291,408	\$1,123,471	
Revenues	1,445,608	1,426,682	
Expenditures	(1,598,515)	(2,466,304)	
Ending Fund Balance	\$1,138,501	\$83,848	-1.3%

Capital Improvement Program



Municipal Capital Improvements Fund #301

Preliminary Budget Pages 105 -107



Services Provided

- Created for the improvements of Municipal buildings and parks



Revenue Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Taxes	\$2,668,000	\$3,015,070	\$2,334,000	-12.5%
Intergovernmental	437,338	462,040	0	-100.0%
Charges for Services	480,000	473,773	640,000	33.3%
Interest/Contributions/ Misc	37,640	98,959	90,000	139.1%
Sale of Asset/Transfers In	166,721	115,441	0	-100.0%
Total	\$3,789,699	\$4,165,283	\$3,064,000	-19.1%

Expenditure Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget
Network IS	\$71,858	\$71,233	\$60,000
Park Maintenance	7,600	5,457	9,600
Capital	7,320,636	6,425,065	3,215,820
Transfers Out	1,840,000	0	0
Total	\$9,240,094	\$6,501,755	\$3,285,420

Project Detail

Project	2019	2020
City Hall Parking Lot Repaving	\$303,736	
Computer Software	30,000	30,000
Computer Hardware	7,000	
City Hall Elevator Upgrade	68,966	
Community Center Improvements		78,650
Sunset Park Tennis Court Renovation	121,000	
Riverton Heights Park	30,000	281,409
North SeaTac Park Improvements	112,946	
Veterans War Memorial	75,020	
North SeaTac Park Soccer Field Renovations	2,077,093	
Total	\$2,825,761	\$390,059

Fund #301 Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget
Beginning Fund Balance	\$6,960,502	\$6,960,502	4,625,651
Revenues	3,789,699	4,165,283	3,064,000
Expenditures	9,240,094	6,501,755	3,285,420
Ending Fund Balance	\$1,510,107	\$4,625,651	\$4,404,231
Target Reserves			\$146,000

Facility Construction Fund #306

Preliminary Budget Pages 108 - 109



Services Provided

- Created for the acquisition or construction of Municipal Facilities
- No projects budgeted at this time



Fund #306 Summary

Category	2017-2018 Budget	2017- 2018 Actual/ Estimate	2019-2020 Budget
Beginning Fund Balance	\$1,364,518	\$1,364,518	\$1,025,167
Revenues	5,200	10,701	20,000
Expenditures	356,057	0	0
Ending Fund Balance	\$1,013,661	\$1,025,167	\$1,045,167
Target Reserves			\$0

Transportation Fund #307

Preliminary Budget Pages 110 - 113



Services Provided

- Created for the construction of roads, streets, and pedestrian services



Revenue Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget	% Inc/(Dec) Budget to Budget
Intergovernmental	\$15,803,294	\$8,482,300	\$5,964,290	-62.3%
Charges for Services	125,000	191,013	390,000	212.0%
Interest/Misc	10,000	31,812	70,000	600.0%
Sale of Asset/Transfers In	7,284,796	6,614,000	5,000,000	-31.4%
Total	\$23,223,090	\$15,319,125	\$11,424,290	-50.8%

Expenditure Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget
Admin Overhead	0	\$765	0
Roads & Streets	13,258,230	6,141,333	7,340,894
Pedestrian Services	7,664,996	3,098,588	9,930,525
Total	\$22,794,773	\$11,012,656	\$19,197,055

Project Detail

Project	2019	2020
Military Road S/S 152 nd St	3,096,300	1,100,000
Des Moines Memorial Dr & S 200 th	1,670,000	1,430,000
International Blvd Safety Improvements	150,000	350,000
Intelligent Transportation System	100,000	100,000
2017-2018 Pedestrian Crossing	50,000	50,000
S 166 th St Pedestrian Improvement	1,361,855	
S 200 th St Ped & Bicycle Shared Pathway	1,350,000	685,980
2021 Sidewalk Project		350,000
34 th Ave S (S 160 th St – 166 th St)	2,932,690	2,200,000
S 200 th St Corridor Study		125,000
Military Rd S/S 164 th St Intersection Study		125,000
Total	\$10,710,845	\$6,515,980

Fund #307 Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget	% Inc/(Dec)
Beginning Fund Balance	\$5,345,981	\$5,345,981	\$9,652,450	
Revenues	23,223,090	15,319,125	11,424,290	
Expenditures	22,794,773	11,012,656	19,197,055	
Ending Fund Balance	\$5,774,298	\$9,652,450	\$1,879,685	-67%
Target Reserves			\$3,690,000	

Light Rail Station Areas Fund #308

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Services Provided

- Created in 2009 related to infrastructure improvements and land acquisition for light rail station areas



Revenue Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget
Intergovernmental	0	0	1,212,500
Interest	5,000	17,081	20,000
Other Financing Sources	0	0	1,771,782
Total	\$5,000	\$17,081	\$3,004,282

Expenditure Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget
Capital Expenditures	\$1,750,000	\$20,658	\$2,995,625
Total	\$1,750,000	\$20,658	\$2,995,625

Fund #308 Summary

Category	2017-2018 Budget	2017-2018 Actual/ Estimate	2019-2020 Budget
Beginning Fund Balance	\$1,873,520	\$1,873,520	\$1,869,944
Revenues	5,000	17,081	3,004,282
Expenditures	1,750,000	20,658	2,995,625
Ending Fund Balance	\$128,520	\$1,869,944	\$1,878,601
Target Reserves			\$0

Questions?

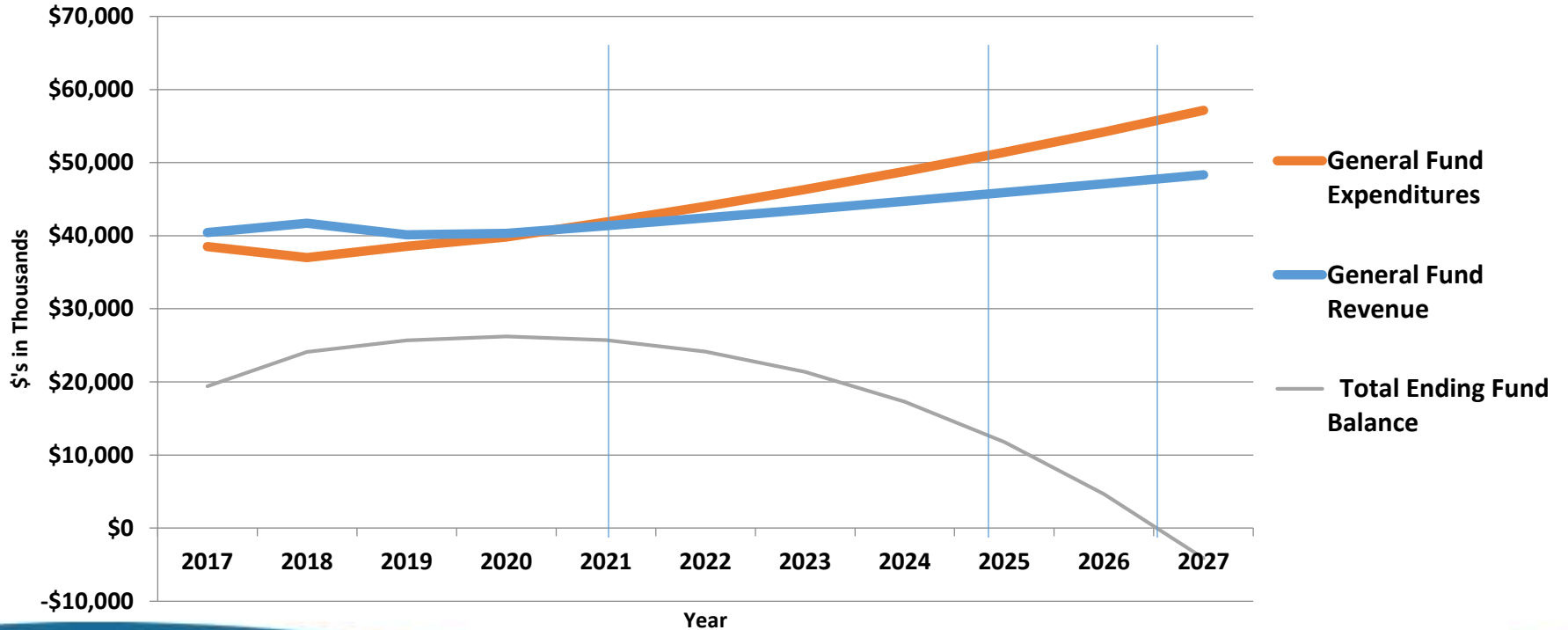


Decision Cards

- Packet provided prior to meeting
- Summary sheet for each fund
- Prioritized by City Manager per Council instruction

General Fund Financial Forecast

General Fund Projection (With 4-Month Reserve Target)



Ending Fund Balances – DC Funds

Fund	2019-2020 Ending Fund Balance	Target Reserves (if applicable)	Amount in Excess of Reserves	Proposed Decision Cards
General Fund (001)	\$26,205,693	\$13,269,574	\$12,936,119	\$2,721,290
Street Fund (102)	22,782,247	0	22,782,247	1,876,970
Port ILA Fund (105)	1,392,836	0	1,392,836	30,000
Transit Planning (106)	364,187	0	364,187	645,282
Building Management (108)	3,014,587	0	3,014,587	30,000
Municipal CIP (301)	4,404,231	146,000	4,258,231	331,922
Transportation CIP (307)	1,879,685	3,690,000	0	188,538
SWM Fund (403)	4,933,059	403,614	4,529,445	312,343

Identify & Confirm Items for
Additional Review / Analysis



2019-2020 Budget Objectives



Questions?

