

CITY OF DUVALL
WASHINGTON
ORDINANCE NO. 1192

**AN ORDINANCE OF THE CITY OF DUVALL, WASHINGTON,
AMENDING ORDINANCE NO. 1190 ADOPTING THE BUDGET FOR
THE FISCAL YEAR 2016 FOR THE PURPOSE OF ACCOUNTING FOR
ADJUSTMENTS TO REVENUES AND EXPENDITURES.**

WHEREAS, the fiscal year 2016 budget was adopted on December 1, 2015 by Ordinance No. 1190; and

WHEREAS, following the adoption of Ordinance No. 1190, additional revenues and expenditures have been identified as follows:

- The 2016 budget contained estimated beginning fund balances and the beginning fund balances are now known.
- Additional Wellness Committee expenses of \$390.00. This will be offset by the AWC Wellness Grant.
- Sale of the vacant property next to the Valley Tech Center for \$370,000.
- Additional \$10,000 transferred from Storm fund to the Storm Capital fund to cover Main Street Project expenses.
- Reducing Various Capital Projects expenses in the Water Capital Fund by \$85,000.
- Sewer Capital Improvements were budgeted in the wrong managerial fund. Recoding \$1,200,000 from Fund 402 Sewer Operating into Fund 408 Sewer Capital.
- Comprehensive Plan amendment approved by Council on 12/15/15 (AB# 15-91), increasing Long Range Planning expenses by \$18,000. This will include a transfer from the Contingency Fund (002) to the General Fund (001).
- Additional \$50,000 in expenses to purchase and replace approximately 150 water meters that are not working properly.

WHEREAS, the City budget needs to be adjusted to take into account the foregoing changes in revenues and expenditures as shown in Section 1; and

WHEREAS, the City Council desires to amend the 2016 budget to account for these adjustments;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DUVALL, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Budget Amendment. The budget for fiscal year 2016, as adopted by Ordinance No. 1190 is hereby amended as follows:

<u>Fund</u>	<u>Description</u>	Original 2016 <u>Budget</u>	1st Amendment Increase (Decrease)	Amended 2016 <u>Budget</u>
001	General Fund	\$ 5,248,286	\$ (34,884.52)	\$ 5,213,401.48
002	Contingency Fund	\$ 48,486	(2,871.10)	45,614.90
101	Street Fund	\$ 558,242	7,311.56	565,553.56
106	Big Rock Ball Park Maintenance	\$ 83,673	13,127.15	96,800.15
107	Sensitive Areas Mitigation Fund	\$ 38,428	40.73	38,468.73
206	2016 LTGO Main St Debt Service	\$ 3,000,000		3,000,000.00
304	Real Estate Excise Tax Fund 1	\$ 549,668	87,314.61	636,982.61
305	Real Estate Excise Tax Fund 2	\$ 440,776	92,262.17	533,038.17
306	Main St Improvement Fund	\$ 8,698,786		8,698,786.00
307	Street CIP Fund	\$ 572,822	364,284.17	937,106.17
308	Parks CIP Fund	\$ 1,498,190	6,382.55	1,504,572.55
401	Water Fund	\$ 4,424,434	192,233.46	4,616,667.46
402	Sewer Fund	\$ 4,661,710	(512,789.14)	4,148,920.86
404	Storm Drainage Fund	\$ 1,512,299	51,857.06	1,564,156.06
407	Water CIP Fund	\$ 677,842	(82,998.52)	594,843.48
408	Sewer CIP Fund	\$ 1,126,623	1,544,332.79	2,670,955.79
409	Storm Drainage CIP Fund	\$ 84,022	2,414.00	86,436.00
410	Bond Redemption Fund	\$ 458,558	(134.28)	458,423.72
411	Bond Reserve Fund	\$ 262,525	318.44	262,843.44
501	Equipment Fund	\$ 651,456	(1,203.37)	650,252.63
502	IT Fund	\$ 228,297	17,945.40	228,297.00
503	Building Maintenance Fund	\$ 108,379	12,708.30	121,087.30
	Totals	\$ 34,933,502	\$ 1,757,651.46	\$ 36,673,208.06

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

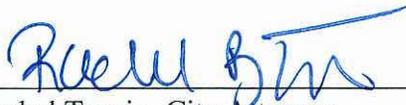
Section 3. Effective Date. This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 5th DAY OF APRIL, 2016.

CITY OF DUVALL

Mayor Will Ibershof

Approved as to form:



Rachel Turpin, City Attorney

ATTEST/AUTHENTICATED:



Jodi Wycoff, City Clerk

Passed by the City Council: 4/5/2016
Ordinance No. 1192
Date of Publication: 4/8/2016

CITY OF DUVALL
EXHIBIT A
Line Item Changes to 2016 Budget

Fund	Account No.	Description	Note	Adopted	Expenditure	Revenue	Amended
General Fund							
	001-00-308-80-00-00	Beginning Fund Balance	1	376,726.47		(22,182.75)	354,543.72
	001-00-308-10-00-00	Reserved Beg Fund Balance	1	740,783.56		(31,091.77)	709,691.79
	001-00-367-00-00-00	Contrib & Donations	2	500.00		390.00	890.00
	001-00-397-02-00-00	I/F Transfer from Fund 002	7	-		18,000.00	18,000.00
	001-99-518-90-49-06	Wellness Comm Materials	2	1,000.00	390.00		1,390.00
	001-05-558-60-41-08	Long Range Planning	7	-	18,000.00		18,000.00
	001-97-508-80-00-00	Ending Fund Balance	1	266,549.11	(22,182.75)		244,366.36
	001-97-508-10-00-01	Reserved End Fund Balance	1	726,082.92	(31,091.77)		694,991.15
	Total General Fund				\$ (34,884.52)	\$ (34,884.52)	
Contingency Fund							
	002-00-308-80-00-00	Beginning Fund Balance	1	30,886.00		(2,871.10)	28,014.90
	002-99-597-00-01-00	I/F Transfer to Fund 001	7	-	18,000.00		18,000.00
	002-97-508-10-00-00	Ending Fund Balance	1,7	48,486.00	(20,871.10)		27,614.90
	Total Contingency Fund				\$ (2,871.10)	\$ (2,871.10)	
Street Fund							
	101-00-308-80-00-00	Beginning Fund Balance	1	113,821.72		7,311.56	121,133.28
	101-97-508-10-00-00	Ending Fund Balance	1	18,801.22	7,311.56		26,112.78
	Total Street Fund				\$ 7,311.56	\$ 7,311.56	
Big Rock Park Fund							
	106-00-308-80-00-00	Beginning Fund Balance	1	14,633.06		13,127.15	27,760.21
	106-97-508-80-00-00	Ending Fund Balance	1	1,555.06	13,127.15		14,682.21
	Total Big Rock Park Fund				\$ 13,127.15	\$ 13,127.15	
Sensitive Areas Mitigation Fund							
	107-00-308-80-00-00	Beginning Fund Balance	1	38,378.35		40.73	38,419.08
	107-97-508-80-00-00	Ending Fund Balance	1	7,228.35	40.73		7,269.08
	Total Sensitive Areas Mitigation Fund				\$ 40.73	\$ 40.73	
Real Estate Excise Tax 1 Fund							
	304-00-308-80-00-00	Beginning Fund Balance	1	344,068.45		87,314.61	431,383.06
	304-97-508-80-00-00	Ending Fund Balance	1	531,003.45	87,314.61		618,318.06
	Total Real Estate Excise Tax 1 Fund				\$ 87,314.61	\$ 87,314.61	
Real Estate Excise Tax 2 Fund							
	305-00-308-80-00-00	Beginning Fund Balance	1	235,176.01		92,262.17	327,438.18
	305-97-508-80-00-00	Ending Fund Balance	1	337,111.01	92,262.17		429,373.18
	Total Real Estate Excise Tax 2 Fund				\$ 92,262.17	\$ 92,262.17	
Street Capital Improvement Fund							
	307-00-308-80-00-00	Beginning Fund Balance	1	322,336.60		364,284.17	686,620.77
	307-97-508-10-00-00	Ending Fund Balance	1	66,321.60	364,284.17		430,605.77
	Total Street Capital Improvement Fund				\$ 364,284.17	\$ 364,284.17	
Park Capital Improvement Fund							
	308-00-308-10-00-00	Beginning Fund Balance	1	743,739.70		6,382.55	750,122.25
	308-97-508-10-00-00	Ending Fund Balance	1	1,274,030.00	6,382.55		1,280,412.55
	Total Park Capital Improvement Fund				\$ 6,382.55	\$ 6,382.55	
Water Utility Fund							
	401-00-308-80-00-00	Beginning Fund Balance	1	2,581,435.00		192,233.46	2,773,668.46
	401-25-594-34-63-01	Water Meter Replacements	8	12,525.00	50,000.00		62,525.00
	401-97-508-80-00-00	Ending Fund Balance	1,8	2,527,318.50	142,233.46		2,669,551.96
	Total Water Utility Fund				\$ 192,233.46	\$ 192,233.46	
Sewer Utility Fund							
	402-00-308-80-00-00	Beginning Fund Balance	1	1,207,233.87		(526,820.14)	680,413.73
	402-00-308-10-00-00	Reserved Beg Fund Balance	1	1,211,956.00		14,031.00	1,225,987.00
	402-27-594-35-63-00	Other Improvements	6	1,200,000.00	(1,080,000.00)		120,000.00

402-97-508-80-00-00	Ending Fund Balance	1,6	26,314.87	553,179.86		579,494.73
402-97-508-10-00-00	Reserved End Fund Balance	1	890,000.00	14,031.00		904,031.00
Total Sewer Utility Fund				\$ (512,789.14)	\$ (512,789.14)	
Stormwater Utility Fund						
404-00-308-80-00-00	Beginning Fund Balance	1	209,571.92		47,471.58	257,043.50
404-00-308-10-00-00	Reserved Beg Fund Balance	1	274,049.52		4,385.48	278,435.00
404-99-597-00-09-00	I/F to Fund 409	4	-	10,000.00		10,000.00
404-97-508-80-00-00	Ending Fund Balance	1,4	167,171.64	37,471.58		204,643.22
404-97-508-10-00-00	Reserved End Fund Balance	1	278,434.80	4,385.48		282,820.28
Total Stormwater Utility Fund				\$ 51,857.06	\$ 51,857.06	
Water Utility Capital Improvement Fund						
407-00-308-80-00-00	Beginning Fund Balance	1	439,605.06		(82,998.52)	356,606.54
407-25-594-34-63-11	Various Capital Projects	5	450,000.00	(85,000.00)		365,000.00
407-97-508-80-00-00	Ending Fund Balance	1,5	3,005.00	2,001.48		5,006.48
Total Water Utility Capital Improvement Fund				\$ (82,998.52)	\$ (82,998.52)	
Sewer Utility Capital Improvement Fund						
408-00-308-80-00-00	Beginning Fund Balance	1	337,681.90		1,174,332.79	1,512,014.69
408-00-395-10-00-00	Proceeds Sale of Property	3	-		370,000.00	370,000.00
408-27-594-35-63-00	Sewer Trains - Upgrade	6	-	1,200,000.00		1,200,000.00
408-97-508-80-00-00	Ending Fund Balance	1,3,6	792,066.90	344,332.79		1,136,399.69
Total Sewer Utility Capital Improvement Fund				\$ 1,544,332.79	\$ 1,544,332.79	
Stormwater Utility Capital Improvement Fund						
409-00-308-80-00-00	Beginning Fund Balance	1	27,821.92		(7,586.00)	20,235.92
409-00-397-04-04-00	I/F From Fund 404	4	-		10,000.00	10,000.00
409-97-508-80-00-00	Ending Fund Balance	1,4	521.92	2,414.00		2,935.92
Total Stormwater Utility Capital Improvement Fund				\$ 2,414.00	\$ 2,414.00	
Utility Revenue Bond Debt Service Fund						
410-00-308-80-00-00	Beginning Fund Balance	1	17,203.13		(134.28)	17,068.85
410-97-508-80-00-00	Ending Fund Balance	1	16,853.13	(134.28)		16,718.85
Total Utility Revenue Bond Debt Service Fund				\$ (134.28)	\$ (134.28)	
Utility Revenue Bond Debt Service Fund Reserve						
411-00-308-10-00-00	Beginning Fund Balance	1	262,025.29		\$ 318.44	262,343.73
411-97-508-10-00-00	Ending Fund Balance	1	262,125.29	\$ 318.44		262,443.73
Total Utility Revenue Bond Debt Service Fund				\$ 318.44	\$ 318.44	
Vehicle & Equipment Internal Service Fund						
501-00-308-80-00-00	Beginning Fund Balance	1	315,904.31		\$ (1,203.37)	314,700.94
501-97-508-80-00-00	Ending Fund Balance	1	234,183.31	\$ (1,203.37)		232,979.94
Total Vehicle & Equipment Internal Service Fund				\$ (1,203.37)	\$ (1,203.37)	
IT Internal Service Fund						
502-00-308-80-00-00	Beginning Fund Balance	1	23,542.27		\$ 17,945.40	41,487.67
502-97-508-80-00-00	Ending Fund Balance	1	37,105.27	\$ 17,945.40		55,050.67
Total IT Internal Service Fund				\$ 17,945.40	\$ 17,945.40	
Building Maintenance Fund						
503-00-308-80-00-00	Beginning Fund Balance	1	21,711.17		\$ 12,708.30	34,419.47
503-97-508-80-00-00	Ending Fund Balance	1	21,786.17	\$ 12,708.30		34,494.47
Total Building Maintenance Fund				\$ 12,708.30	\$ 12,708.30	
TOTAL CHANGES				\$ 1,757,651.46	\$ 1,757,651.46	

Notes:

- 1 Beginning Fund Balance adjustment to actuals
- 2 AWC - Wellness Grant
- 3 Sale of property next to VTC
- 4 2015 YE Estimates not met. Transfer to cover Storm Capital portion of Main St Project
- 5 2015 YE Estimates not met. Reducing project costs until actual projects are bid
- 6 Sewer Train Upgrades originally budgeted into wrong fund (402). Additionl Expenses of \$120,000 for WWTP Maintenance.
- 7 Comp Plan Amendment. Transfer from Contingency to Genral Fund
- 8 Replace approximately 150 water meters that are not working properly