

**CITY OF DUVALL**  
**WASHINGTON**  
**ORDINANCE NO. 1237**

---

**AN ORDINANCE OF THE CITY OF DUVALL, WASHINGTON,  
AMENDING ORDINANCE NO. 1227 ADOPTING THE BUDGET FOR  
THE FISCAL YEAR 2018 FOR THE PURPOSE OF ACCOUNTING FOR  
ADJUSTMENTS TO REVENUES AND EXPENDITURES; PROVIDING  
FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, the fiscal year 2018 budget was adopted on December 5, 2018 by Ordinance No. 1227;

WHEREAS, following the adoption of Ordinance No. 1227, additional revenues and expenditures have been identified as follows:

- The 2018 budget contained estimated beginning fund balances and the beginning fund balances are now actuals.
- Additional Police expenditures which include:
  - Replace failed computer in police vehicle #31 \$5,500
  - Replaced Breathalyzer to comply with Washington State Requirements \$12,500
  - Added DARE curriculum at Stillwater Elementary \$1,500
- Disaster Preparedness (emergency backpacks & outside propane heaters) carry forward \$3,000
- Comp Plan Update – Transportation ADA Plan expenditure carry forward \$7,717.50
- Planning: ESA Contract Amendment Tree Protection & Sensitive Area \$33,740
- Executive: Deputy City Administrator additional duties \$6,600 increase to salaries & wages
- Economic Development: Full Scope contract with Marketing Solutions \$19,500
- LED Street Light Grant Conversion Pass Through Grant from TIB \$183,150
- Big Rock Ball Field Expenditure (includes Restroom/Concession) \$585,619.58
  - Recreation Conservation Office Grant Totaling \$210,000 (\$50 k + \$160 k)
- Additional Big Rock Ball Field Grant Revenue:
  - RCO Grant \$50,000
  - King County Youth Sports Grant Revenue \$50,000
- Installation of ADA Ramps:
  - Community Development Block Grant (CDBG) – ADA Ramp \$200,000
  - ADA Ramp Construction (expenditure) \$200,000

- Stage Purchase Additional Expenditure - Total \$50,000 (*Possible Grant Reimbursement*)
  - Real Estate Excise Tax 1 (Fund 304) \$25,000
  - Real Estate Excise Tax 2 (Fund 305) \$25,000
- Main Street Construction Project Revenues & Expenditures:
  - Construction costs Expenditure \$280,000
  - Construction Engineering Expenditure \$143,112.34
  - TIB Grant Revenue \$308,077.71
  - WAVE Cost Reimbursement Revenue \$272,110.33
- Storm: Parkwood Retrofit Project:
  - Construction carry forward from 2017 expenditures \$13,989.27
  - Dept of Ecology Grant Revenue \$ 143,902.98
  - KCSOF Grant Revenue \$7,943.32
- Stormwater Plan expenditure carry forward from 2017 \$26,403.38
- Storm National Estuary Program (NEP) Grant Dept of Ecology revenue \$141,394.12
- FEMA Storm Assist grant revenue from early 2017 \$13,290.22
- Vehicle Purchases from Fund 501:
  - Police Truck State Bid Process (ordered, not yet received) \$50,000
  - City Hall Vehicle Purchase used vehicle not to exceed \$20,000

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 2018 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 2018, as adopted by Ordinance No. 1227 is hereby amended as follows:

*Table on Next Page*

Fund	Description	Original 2018 Budget	1st Amendment Increase (Decrease)	Amended 2018 Budget
001	General Fund	\$ 6,671,554	\$ 323,030.93	\$ 6,994,584.93
002	Contingency Fund	\$ 229,794	372.84	230,166.84
101	Street Fund	\$ 643,851	214,051.02	857,902.02
106	Big Rock Ball Park Maintenance	\$ 127,829	(16,733.46)	111,095.54
107	Sensitive Areas Mitigation Fund	\$ 39,094	89.07	39,183.07
206	2016 LTGO Main St Debt Service	\$ 551,835	(55,292.44)	496,542.56
304	Real Estate Excise Tax Fund 1	\$ 972,334	50,539.73	1,022,873.73
305	Real Estate Excise Tax Fund 2	\$ 787,813	51,535.15	839,348.15
306	Main St Improvement Fund	\$ 641,260	889,709.99	1,530,969.99
307	Street CIP Fund	\$ 783,898	431,445.39	1,215,343.39
308	Parks CIP Fund	\$ 648,199	984,433.31	1,632,632.31
401	Water Fund	\$ 5,035,537	(16,515.94)	5,019,021.06
402	Sewer Fund	\$ 4,278,568	104,776.65	4,383,344.65
404	Storm Drainage Fund	\$ 1,427,178	66,667.90	1,493,845.90
407	Water CIP Fund	\$ 1,419,862	11,528.56	1,431,390.56
408	Sewer CIP Fund	\$ 991,543	695.84	992,238.84
409	Storm Drainage CIP Fund	\$ 107,339	(1,548.15)	105,790.85
410	Bond Redemption Fund	\$ 157,693	875.62	158,568.62
411	Bond Reserve Fund	\$ 266,208	498.93	266,706.93
501	Equipment Fund	\$ 617,600	24,991.15	642,591.15
502	IT Fund	\$ 400,936	(5,860.19)	395,075.81
503	Building Maintenance Fund	\$ 226,951	5,196.22	232,147.22
	<b>TOTALS</b>	<b>\$ 27,026,876</b>	<b>\$ 3,064,488.12</b>	<b>\$30,091,364.12</b>

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.

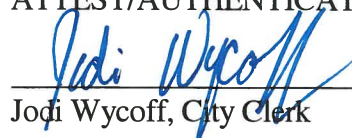
**ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 6<sup>th</sup> DAY OF March, 2018.**

Approved as to form:

  
 Rachel Turpin, City Attorney

CITY OF DUVALL  
  
 Mayor Amy Ockerlander

ATTEST/AUTHENTICATED:

  
 Jodi Wycoff, City Clerk

Passed by the City Council: 03/06/18  
 Ordinance No. 1237  
 Date of Publication: 03/09/18

**CITY OF DUVALL**  
**EXHIBIT A**  
**Line Item Changes to 2018 Budget**

Fund	Account No.	Description	Note	Adopted	Expenditure	Revenue	Amended
<b>General Fund</b>							
	001-00-308-80-00-00	Beginning Fund Balance	1	576,087.41		604,742.83	1,180,830.24
	001-00-308-10-00-00	Reserved Beg Fund Balance	1	884,138.18		(281,711.90)	602,426.28
	001-02-513-10-11-00	Salaries & Wages	15	138,454.00	6,600.00		145,054.00
	001-05-558-60-41-01	Prof Services - Zoning Code	14	7,500.00	33,740.00		41,240.00
	001-07-521-20-35-02	Computer & Software	2	1,600.00	5,500.00		7,100.00
	001-07-521-30-41-08	DARE	4	3,000.00	1,500.00		4,500.00
	001-08-558-70-41-00	Economic Development	16	28,000.00	19,500.00		47,500.00
	001-21-544-40-41-02	Comp Plan Update	11	-	7,717.50		7,717.50
	001-99-525-60-49-00	Disaster Preparedness	10	5,000.00	3,000.00		8,000.00
				1,2,4,10,11			
	001-97-508-80-00-00	Ending Fund Balance	,14,15,16	1,462,007.59	(356,952.85)		1,105,054.74
	001-97-508-10-00-01	Reserved End Fund Balance	1	-	541,342.00		541,342.00
	001-97-508-11-00-00	Reserved End Fund Balance	1	-	25,000.00		25,000.00
	001-97-508-12-00-00	Reserved End Fund Balance	1	-	36,084.28		36,084.28
	<b>Total General Fund</b>				<b>\$ 323,030.93</b>	<b>\$ 323,030.93</b>	
<b>Contingency Fund</b>							
	002-00-308-10-00-00	Reserved Beg Fund Balance	1	-		\$ 228,866.74	228,866.74
	002-00-308-80-00-00	Beginning Fund Balance	1	228,493.90		(228,493.90)	-
	002-97-508-80-00-00	Ending Fund Balance	1	229,793.90	(229,793.90)		-
	002-97-508-10-00-00	Reserved End Fund Balance	1		230,166.74		230,166.74
	<b>Total Contingency Fund</b>				<b>\$ 372.84</b>	<b>\$ 372.84</b>	
<b>Street Fund</b>							
	101-00-308-10-00-00	Reserved Beg Fund Balance	1	-		103,483.23	103,483.23
	101-00-308-80-00-00	Beginning Fund Balance	1	72,582.21		(72,582.21)	-
	<b>NEW BARS #</b>	TIB LED Grant	5	-		183,150.00	183,150.00
	101-23-542-63-47-00	Street Lightening	5	100,706.00	183,150.00		283,856.00
	101-97-508-10-00-00	Reserved End Fund Balance	1		108,714.23		108,714.23
	101-97-508-80-00-00	Ending Fund Balance	1	77,813.21	(77,813.21)		-
	<b>Total Street Fund</b>				<b>\$ 214,051.02</b>	<b>\$ 214,051.02</b>	
<b>Big Rock Park Fund</b>							
	106-00-308-10-00-00	Reserved Beg Fund Balance	1	-		11,679.59	11,679.59
	106-00-308-80-00-00	Beginning Fund Balance	1	28,413.05		(28,413.05)	-
	106-97-508-10-00-00	Reserved End Fund Balance	1		12,479.59		12,479.59
	106-97-508-80-00-00	Ending Fund Balance	1	29,213.05	(29,213.05)		-
	<b>Total Big Rock Park Fund</b>				<b>\$ (16,733.46)</b>	<b>\$ (16,733.46)</b>	
<b>Sensitive Areas Mitigation Fund</b>							
	107-00-308-10-00-00	Beginning Fund Balance	1	38,793.95		89.07	38,883.02
	107-97-508-10-00-00	Ending Fund Balance	1	7,893.95	89.07		7,983.02
	<b>Total Sensitive Areas Mitigation Fund</b>				<b>\$ 89.07</b>	<b>\$ 89.07</b>	
<b>LTGO - Debt Service Fund</b>							
	206-00-308-80-00-00	Beginning Fund Balance	1	75,157.66		\$ (55,292.44)	19,865.22
	206-97-580-80-00-00	Ending Fund Balance	1	75,158.16	\$ (55,292.44)		19,865.72
	<b>Total LTGO - Debt Service Fund</b>				<b>\$ (55,292.44)</b>	<b>\$ (55,292.44)</b>	
<b>Real Estate Excise Tax 1 Fund</b>							
	304-00-308-10-00-00	Beginning Fund Balance	1	767,434.24		50,539.73	817,973.97
	304-18-594-75-62-00	Stage Purchase	19	20,000.00	25,000.00		45,000.00
	304-97-508-80-00-00	Ending Fund Balance	1	802,334.24	(802,334.24)		-
	304-97-508-10-00-00	Rest End Fund Balance	1, 19		827,873.97		827,873.97
	<b>Total Real Estate Excise Tax 1 Fund</b>				<b>\$ 50,539.73</b>	<b>\$ 50,539.73</b>	

**Real Estate Excise Tax 2 Fund**

305-00-308-10-00-00	Beginning Fund Balance	1	584,313.42		51,535.15	635,848.57
305-18-594-75-62-00	Stage Purchase	19	20,000.00	25,000.00		45,000.00
305-97-508-80-00-00	Ending Fund Balance	1	601,753.42	(601,753.42)		-
305-97-508-10-00-00	Rest End Fund Balance	1, 19		628,288.57		628,288.57
<b>Total Real Estate Excise Tax 2 Fund</b>				<b>\$ 51,535.15</b>	<b>\$ 51,535.15</b>	

**Main Street Improvement**

306-00-308-00-00-00	Begin Fund Balance	1	640,559.51		\$ (640,559.51)	-
306-00-308-10-00-00	Reserved Beg Fund Balance	1	-		950,081.46	950,081.46
306-00-334-03-81-00	Main Street TIB Grant	13	-		308,077.71	308,077.71
306-00-379-10-00-00	Main Street WAVE Reimb	13	-		272,110.33	272,110.33
306-21-595-35-63-00	Main Street Construction	13	400,000.00	\$ 280,000.00		680,000.00
306-21-595-10-63-01	Main Street Construction Engineeri	13	-	\$ 143,112.34		143,112.34
306-97-508-00-00-00	Ending Fund Balance	1	-			-
306-97-508-10-00-00	Reserved Fund Balance	1,13	211,512.51	466,597.65		678,110.16
<b>Total Main St Improvement</b>				<b>\$ 889,709.99</b>	<b>\$ 889,709.99</b>	

**Street Capital Improvement Fund**

307-00-308-10-00-00	Reserved Beg Fund Balance	1	281,734.64		231,445.39	513,180.03
307-00-334-04-20-01	CDBG ADA Ramps Rev	12	-		200,000.00	200,000.00
307-23-595-61-63-00	ADA Ramps Construction	12	-	200,000.00		200,000.00
307-97-508-10-00-00	Ending Fund Balance	1	656,867.64	231,445.39		888,313.03
<b>Total Street Capital Improvement Fund</b>				<b>\$ 431,445.39</b>	<b>\$ 431,445.39</b>	

**Park Capital Improvement Fund**

308-00-308-10-00-00	Beginning Fund Balance	1	177,784.21		724,433.31	902,217.52
308-00-334-02-70-00	Big Rock RCO Grant	9	-		210,000.00	210,000.00
308-00-337-07-75-00	Big Rock King County Grant	9	-		50,000.00	50,000.00
308-15-594-76-63-06	Big Rock Construction	9	300,000.00	585,619.58		885,619.58
308-97-508-10-00-00	Ending Fund Balance	1,9	85,151.21	398,813.73		483,964.94
<b>Total Park Capital Improvement Fund</b>				<b>\$ 984,433.31</b>	<b>\$ 984,433.31</b>	

**Water Utility Fund**

401-00-308-10-00-00	Reserved Beg Fund Balance	1	700,677.00			700,677.00
401-00-308-80-00-00	Beginning Fund Balance	1	2,270,732.76		(16,515.94)	2,254,216.82
401-97-508-10-00-00	Reserved End Fund Balance	1		700,677.00		700,677.00
401-97-508-80-00-00	Ending Fund Balance	1	3,007,474.30	(717,192.94)		2,290,281.36
<b>Total Water Utility Fund</b>				<b>\$ (16,515.94)</b>	<b>\$ (16,515.94)</b>	

**Sewer Utility Fund**

402-00-308-80-00-00	Beginning Fund Balance	1	1,144,696.50		(451,018.35)	693,678.15
402-00-308-10-00-00	Reserved Beg Fund Balance	1	713,441.00		555,795.00	1,269,236.00
402-97-508-80-00-00	Ending Fund Balance	1	1,794,590.50	(1,164,459.35)		630,131.15
402-97-508-10-00-00	Restricted Fund	1		934,236.00		934,236.00
402-97-508-11-00-00	Restricted Reserve DOE Loan	1		335,000.00		335,000.00
<b>Total Sewer Utility Fund</b>				<b>\$ 104,776.65</b>	<b>\$ 104,776.65</b>	

**Stormwater Utility Fund**

404-00-308-80-00-00	Beginning Fund Balance	1	114,613.53		8,864.54	123,478.07
404-00-308-10-00-00	Reserved Beg Fund Balance	1	540,677.28		(248,727.28)	291,950.00
404-00-334-03-12-00	Parkwood DOE Grant	6	-		143,902.98	143,902.98
404-00-337-07-01-00	Parkwood KCSROF Grant	6	-		7,943.32	7,943.32
404-00-333-66-00-00	NEP Grant DOE	7	20,000.00		141,394.12	161,394.12
404-00-333-97-03-12	FEMA Storm Assit Grant	8	-		13,290.22	13,290.22
404-29-531-00-41-04	NEP Stormwater Plan	7	20,000.00	26,403.38		46,403.38
404-29-594-38-63-01	Parkwood Construction	6	20,000.00	13,989.27		33,989.27
404-97-508-80-00-00	Ending Fund Balance	1,6,7,8	635,314.81	(265,674.75)		369,640.06
404-97-508-10-00-00	Reserved End Fund Balance	1	-	291,950.00		291,950.00
<b>Total Stormwater Utility Fund</b>				<b>\$ 66,667.90</b>	<b>\$ 66,667.90</b>	

<b>Water Utility Capital Improvement Fund</b>					
407-00-308-80-00-00	Beginning Fund Balance	1	954,530.59	11,528.56	966,059.15
407-97-508-80-00-00	Ending Fund Balance	1	978,861.59	11,528.56	990,390.15
407-97-508-10-00-00	Restricted End Balance	1			-
<b>Total Water Utility Capital Improvement Fund</b>			<b>\$ 11,528.56</b>	<b>\$ 11,528.56</b>	
<b>Sewer Utility Capital Improvement Fund</b>					
408-00-308-80-00-00	Beginning Fund Balance	1	332,945.55	695.84	333,641.39
408-97-508-80-00-00	Ending Fund Balance	1	644,987.39	695.84	645,683.23
<b>Total Sewer Utility Capital Improvement Fund</b>			<b>\$ 695.84</b>	<b>\$ 695.84</b>	
<b>Stormwater Utility Capital Improvement Fund</b>					
409-00-308-80-00-00	Beginning Fund Balance	1	106,538.90	(1,548.15)	104,990.75
409-97-508-80-00-00	Ending Fund Balance	1	107,338.90	(1,548.15)	105,790.75
<b>Total Stormwater Utility Capital Improvement Fund</b>			<b>\$ (1,548.15)</b>	<b>\$ (1,548.15)</b>	
<b>Utility Revenue Bond Debt Service Fund</b>					
410-00-308-10-00-00	Reserved Beg Fund Balance	1		18,793.56	18,793.56
410-00-308-80-00-00	Beginning Fund Balance	1	17,917.94	(17,917.94)	-
410-97-508-10-00-00	Reserved End Fund Balance	1		19,193.56	19,193.56
410-97-508-80-00-00	Ending Fund Balance	1	18,317.94	(18,317.94)	-
<b>Total Utility Revenue Bond Debt Service Fund</b>			<b>\$ 875.62</b>	<b>\$ 875.62</b>	
<b>Utility Revenue Bond Debt Service Fund Reserve</b>					
411-00-308-10-00-00	Beginning Fund Balance	1	264,207.58	\$ (105,207.58)	159,000.00
411-00-308-80-00-00	Begin Fund Balance	1		\$ 105,706.51	105,706.51
411-97-508-10-00-00	Reserved End Fund Balance	1		\$ 159,000.00	159,000.00
411-97-508-80-00-00	Ending Fund Balance	1	265,807.58	\$ (158,501.07)	107,306.51
<b>Total Utility Revenue Bond Debt Service Fund</b>			<b>\$ 498.93</b>	<b>\$ 498.93</b>	
<b>Vehicle &amp; Equipment Internal Service Fund</b>					
501-00-308-80-00-00	Beginning Fund Balance	1	291,802.37	\$ 24,991.15	316,793.52
501-00-308-10-00-00	Reserved Beg Fund Balance	1	200,000.00		200,000.00
501-07-594-21-64-00	Equipment Purchase - Police	3	27,685.00	\$ 12,500.00	40,185.00
501-07-594-21-64-02	Vehicle Purchase - Police	17	-	\$ 50,000.00	50,000.00
501-99-594-18-64-00	Vehicle Purchase - City Hall	18	-	\$ 20,000.00	20,000.00
501-97-508-10-00-01	Restricted Fund Balance	1		\$ 200,000.00	200,000.00
501-97-508-80-00-00	Ending Fund Balance	1,3,17,18	502,061.37	\$ (257,508.85)	244,552.52
<b>Total Vehicle &amp; Equipment Internal Service Fund</b>			<b>\$ 24,991.15</b>	<b>\$ 24,991.15</b>	
<b>IT Internal Service Fund</b>					
502-00-308-80-00-00	Beginning Fund Balance	1	133,843.73	\$ (5,860.19)	127,983.54
502-97-508-80-00-00	Ending Fund Balance	1	160,962.57	\$ (5,860.19)	155,102.38
<b>Total IT Internal Service Fund</b>			<b>\$ (5,860.19)</b>	<b>\$ (5,860.19)</b>	
<b>Building Maintenance Fund</b>					
503-00-308-10-00-00	Reserved Beg Fund Balance	1	<b>53,200.00</b>		53,200.00
503-00-308-80-00-00	Beginning Fund Balance	1	86,696.66	\$ 5,196.22	91,892.88
503-97-508-80-00-00	Ending Fund Balance	1	100,596.66	\$ (48,003.78)	52,592.88
503-97-508-11-00-00	Restricted for Insurance	1		\$ 53,200.00	53,200.00
<b>Total Building Maintenance Fund</b>			<b>\$ 5,196.22</b>	<b>\$ 5,196.22</b>	
<b>TOTAL CHANGES</b>			<b>\$3,064,488.12</b>	<b>\$ 3,064,488.12</b>	

**Notes:**

- |  |   |
|--|---|
| 1 Beginning Fund Balance adjustment to actuals               | 11 Comp Plan Update Rollover from 2017                                  |
| 2 Replace a computer in vehicle #31                          | 12 CDBG ADA Ramps Grant authorized by Council                           |
| 3 Replace Breathalyzer to comply with requirements           | 13 Main Street Project Rev & Exp planned but not realized in 2017       |
| 4 Include DARE curriculum at Stillwater Elementary           | 14 Additional costs for Sensitive Area and Tree Protection policy       |
| 5 TIB Grant to replace Street Lights with LED lights         | 15 Funding appointment for Deputy City Administrator                    |
| 6 Parkwood Pond Retrofit Project Rollover from 2017          | 16 Funding for Economic Dev. from A. Ballard, Marketing Solutions       |
| 7 NEP Stormwater Plan Rollover from 2017                     | 17 Purchase new replacement Police truck. Funds were transferred in 201 |
| 8 FEMA Grant revenue received in 2018 instead of 2017        | 18 Purchase new replacement City Hall vehicle                           |
| 9 Big Rock 2017 rollover and additional exp/rev for bathroom | 19 Additional Expense for Stage Purchase                                |
| 10 Disaster Preparedness rollover from 2017                  |   |