

CITY OF DUVALL
WASHINGTON
ORDINANCE NO. 1264

AN ORDINANCE OF THE CITY OF DUVALL, WASHINGTON, REPEALING ORDINANCE NO. 1251, WHICH AMENDED THE 2019-2020 BUDGET, AND ADOPTING AN AMENDED 2019-2020 BIENNIAL BUDGET; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on December 11, 2018, the City Council adopted Ordinance No. 1248, the 2019-2020 Biennial Budget; and

WHEREAS, on April 2, 2019, the City Council adopted Ordinance No. 1251, which amended the 2019-2020 Biennial Budget; and

WHEREAS, on December 10, 2019, the City Council adopted Ordinance No. 1257, which provided mid-biennium review of the 2019-2020 Biennial Budget; and

WHEREAS, it is good financial management practice to update and revise revenue and expenditures estimates to ensure accurate financial reporting and decision making; and

WHEREAS, the changes set forth herein properly reflect actual activity levels and events that have occurred or are expected to occur during the 24-month budget period, and have been recalculated to more accurately reflect events to form the basis of moving forward with the 2019-2020 Biennial Budget; and

WHEREAS, this Ordinance more accurately reflects the legal limit of expenditure authorized by the City Council for the 2019-2020 budget period; and

WHEREAS, the City budget needs to be adjusted to consider the foregoing changes in revenues and expenditures as shown below; and

WHEREAS, the City Council desires to amend the 2019 - 2020 biennial budget to account for these adjustments;

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

Section 1. Repeal. Ordinance No. 1251 is hereby repealed in its entirety.

Section 2. Budget Amendment. The biennial budget for fiscal year 2019 and 2020, as adopted by Ordinance No. 1248, is hereby amended as set forth in Exhibit A, attached hereto and incorporated herein by this reference. The total amount of the change in the budget amendment is \$517,775.

Section 3. Estimated Revenues and Appropriations. The ending fund balance and totals of the estimated revenues and appropriations for each separate fund and the aggregate totals are as follows:

Table 1: 2019/2020 Biennial Budget with Ending Fund Balance

Fund	Description	Original	Amended		Amended
		Budget	Budget	Ord. XXX	Budget
		Ord. 1248	Ord. 1251	Amendments	Ord. XXXX
001	General Fund	\$ 13,238,148	\$ 13,440,999	\$ (202,854)	\$ 13,238,145
002	Contingency Fund	494,527	494,814	2,500	497,314
101	Street Fund	1,823,311	1,866,305	10,751	1,877,056
106	Big Rock Ball Park Maintenance	383,168	403,624	(30,500)	373,124
107	Sensitive Areas Mitigation Fund	40,324	40,378	200	40,578
206	2016 LTGO - Main St Debt Svc	960,829	960,829	19,371	980,200
304	Real Estate Excise Tax Fund 1	1,583,364	1,568,574	11,000	1,579,574
305	Real Estate Excise Tax Fund 2	1,292,699	1,383,759	10,000	1,393,759
306	Main Street Improvement Fund	1,011,071	1,218,097	6,000	1,224,097
307	Street CIP Fund	2,358,493	1,942,677	(346,625)	1,596,052
308	Parks CIP Fund	965,582	1,156,281	168,554	1,324,835
401	Water Fund	7,885,997	7,975,652	(403,500)	7,572,152
402	Sewer Fund	7,208,519	7,472,929	237,396	7,710,325
404	Storm Drainage Fund	2,279,197	2,332,973	54,438	2,387,411
407	Water CIP Fund	2,364,952	2,301,417	327,631	2,629,048
408	Sewer CIP Fund	1,976,949	1,709,322	340,500	2,049,822
409	Storm Drainage CIP Fund	415,094	375,213	88,603	463,816
410	Bond Redemption Fund	21,110	22,156	(1,309)	20,847
411	Bond Reserve Fund	274,106	274,472	107	274,580
501	Equipment Fund	832,982	841,564	193,646	1,035,210
502	IT Fund	727,192	759,724	2,500	762,224
503	Building Maintenance Fund	376,761	417,376	29,365	446,741
Total		\$ 48,514,374	\$ 48,959,133	\$ 517,775	\$ 49,476,908

Table 2: 2019/2020 Biennial Budget - Expenditures

Fund	Description	Original Budget	Amended		Amended
		Ord. 1248	Budget	Ord. XXX	Budget
		Ord. 1248	Ord. 1251	Amendments	Ord. XXXX
001	General Fund	\$ 11,457,805	\$ 11,488,976	\$ (60,804)	\$ 11,428,172
002	Contingency Fund	-	-	-	-
101	Street Fund	1,731,602	1,740,811	54,000	1,794,811
106	Big Rock Ball Park Maintenance	242,768	260,999	33,737	294,735
107	Sensitive Areas Mitigation Fund	31,200	31,200	-	31,200
206	2016 LTGO - Main St Debt Svc	940,963	940,963	17,915	958,878
304	Real Estate Excise Tax Fund 1	162,994	162,994	31,206	194,200
305	Real Estate Excise Tax Fund 2	172,994	172,994	6,863	179,857
306	Main Street Improvement Fund	207,000	207,000	-	207,000
307	Street CIP Fund	242,994	242,994	209,247	452,241
308	Parks CIP Fund	50,000	170,516	-	170,516
401	Water Fund	4,397,590	4,400,657	(165,500)	4,235,157
402	Sewer Fund	4,735,788	5,140,196	(56,164)	5,084,032
404	Storm Drainage Fund	1,526,008	1,527,970	24,910	1,552,879
407	Water CIP Fund	1,254,950	1,558,450	42,383	1,600,833
408	Sewer CIP Fund	1,346,352	1,346,352	-	1,346,352
409	Storm Drainage CIP Fund	-	-	4,000	4,000
410	Bond Redemption Fund	1,500	1,500	19,347	20,847
411	Bond Reserve Fund	800	800	273,780	274,580
501	Equipment Fund	528,122	537,722	161,371	699,093
502	IT Fund	534,544	534,544	12,094	546,638
503	Building Maintenance Fund	234,128	241,128	119,865	360,993
Total		\$ 29,800,102	\$ 30,708,765	\$ 728,249	\$ 31,437,014

Table 3: 2019/2020 Biennial Budget - Revenues

Fund	Description	Original Budget	Amended	Ord. XXX	Amended
		Ord. 1248	Budget Ord. 1251	Amendments	Budget Ord. XXXX
001	General Fund	\$ 11,302,181	\$ 11,308,519	\$ (202,854)	\$ 11,105,665
002	Contingency Fund	262,860	262,860	2,500	265,360
101	Street Fund	1,688,459	1,688,459	10,751	1,699,210
106	Big Rock Ball Park Maintenance	368,474	368,474	(30,500)	337,974
107	Sensitive Areas Mitigation Fund	971	971	200	1,171
206	2016 LTGO - Main St Debt Svc	940,963	940,963	19,371	960,334
304	Real Estate Excise Tax Fund 1	577,910	577,910	11,000	588,910
305	Real Estate Excise Tax Fund 2	573,370	573,370	10,000	583,370
306	Main Street Improvement Fund	29,227	29,227	6,000	35,227
307	Street CIP Fund	1,352,867	1,352,867	(346,625)	1,006,242
308	Parks CIP Fund	465,441	465,441	168,554	633,995
401	Water Fund	4,661,304	4,661,304	(403,500)	4,257,804
402	Sewer Fund	5,010,894	5,010,894	237,396	5,248,290
404	Storm Drainage Fund	1,557,860	1,557,860	54,438	1,612,298
407	Water CIP Fund	985,981	985,981	327,631	1,313,612
408	Sewer CIP Fund	1,206,629	1,206,629	340,500	1,547,129
409	Storm Drainage CIP Fund	261,235	261,235	88,603	349,838
410	Bond Redemption Fund	2,216	2,216	(1,309)	907
411	Bond Reserve Fund	6,599	6,599	107	6,706
501	Equipment Fund	373,557	377,465	193,646	571,111
502	IT Fund	568,785	568,785	2,500	571,285
503	Building Maintenance Fund	261,881	268,881	29,365	298,246
Total		\$ 32,459,664	\$ 32,476,910	\$ 517,775	\$ 32,994,685

Section 4. Restrictions. Due to the unknown economic impact of the state of emergency declared as a result of the COVID-19 pandemic, the following expenditure restrictions are in place until released by the City Council:

- Hiring for unfilled, permanent positions that are either unfilled as of the date this ordinance is passed or as any additional positions become vacant.
- Non-routine services and purchases that are unrelated to COVID-19 in the 001 General Fund, 101 Street Fund and 106 Big Rock Park Funds. Non-routine is defined as one-time purchases and services that are not essential to daily operations.
- Non-essential travel and training. Non-essential is defined as not mandated by job description or contractual agreement.
- Non-essential overtime in the 001 General Fund, 101 Street Fund and 106 Big Rock Park Funds. Essential overtime is defined as overtime required for the purpose of public safety, to cover pandemic-related matters, or to meet statutory obligations.

The City Council may release all or any part of any restriction provided above by passing one or more motions to so release all or any part of such restrictions, as specified in the motion. The estimated amount of budgetary funds that are so restricted is \$300,000. Any request for a release of the restrictions provided above must specify the amounts of additional or replacement funds, if known, as justification for the sought release of restriction.

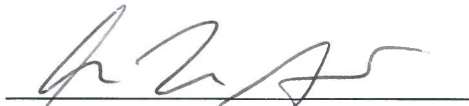
Section 5. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, 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 6. 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.

2nd **ADOPTED** BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE DAY OF June 2020.

CITY OF DUVALL

Approved as to form:




City Attorney



Mayor Amy Ockerlander

ATTEST/AUTHENTICATED:



Jodi Wycoff, City Clerk

Passed by the City Council: 06/02/20
Ordinance No. 1264
Date of Publication: 06/05/2020

Exhibit A: 2019-2020 Biennial Budget Adjustment Line Items

Indicates unbudgeted revenue already received or unbudgeted expenditure incurred with Council approval

001 General Fund

Dept	Account Description	Budget	Revenue Budget		Expenditure Budget	
			Amendment	Adjusted Budget	Amendment	Adjusted Budget
General Fund - Revenues						
	Admin Fee - Cell Tower Leases	\$5,950		\$9,700		\$15,650
	Animal Control & Shelter Servi	\$0		\$1,683		\$1,683
	Building Permit Fees	\$469,480		\$180,000		\$649,480
	Business Tax - Natural Gas	\$303,000		(\$72,000)		\$231,000
	Business Tax - Telephone	\$260,000		(\$50,000)		\$210,000
	Business Tax - TV Cable	\$125,000		(\$5,000)		\$120,000
	Contrib & Donations Nongovt	\$0		\$3,000		\$3,000
	Depot Bldg Rent	\$13,000		(\$10,000)		\$3,000
	District Court Revenues	\$106,800		(\$30,000)		\$76,800
	DOE Shoreline Master Per Rev	\$0		\$6,817		\$6,817
	Dougherty Farm Revenue	\$8,000		(\$6,000)		\$2,000
	Engineering Fees & Charges	\$140,000		\$40,000		\$180,000
	Fire Plan Review & Inspections	\$60,000		(\$40,000)		\$20,000
	Franchise Fees - Cable TV	\$86,000		(\$10,000)		\$76,000
	Gambling Tax	\$12,400		\$6,000		\$18,400
	Interest on Investments	\$50,486		\$13,000		\$63,486
	Interest on Sales Taxes	\$2,100		\$1,500		\$3,600
	Interfund Utility Tax - Water	\$423,000		(\$20,000)		\$403,000
	KC Cons Fut - Duvall Village	\$0		\$11,000		\$11,000
	Law Enforcement Services	\$0		\$340		\$340
	Leasehold Excise Tax	\$2,000		(\$600)		\$1,400
	Marijuana Excise Tax	\$20,000		(\$2,000)		\$18,000
	Miscellaneous Revenues	\$20,000		\$18,200		\$38,200
	Plan Check Fees	\$325,000		\$50,000		\$375,000
	Police Donations	\$0		\$5,711		\$5,711
	Sales of Fixed Assets	\$400,000		(\$400,000)		\$0
	Stage Sponsorship Fees	\$0		\$5,000		\$5,000
	Summerstage Donations	\$2,000		(\$2,000)		\$0
	Summerstage Sponsor Fees	\$30,000		(\$18,500)		\$11,500
	Visitor Center/Rose Room Rent	\$20,000		\$7,000		\$27,000
	WASPC Traffic Safety Grant	\$0		\$1,000		\$1,000
	WCIA Grants & Reimbursements	\$0		\$3,295		\$3,295
	Zoning, Subdivision, Dvlp Fees	\$120,000		\$100,000		\$220,000
	Total Revenues	\$3,004,216		(\$202,854)		\$2,801,362

General Fund - Expenditures

Building	Overtime and Buyouts	\$16,000		\$8,000		\$24,000
	Personnel Benefits	\$180,500		(\$11,000)		\$169,500
	Professional Services	\$40,000		\$90,000		\$130,000
	Salaries & Wages	\$332,000		\$34,000		\$366,000
Civil Service	Civil Service Prof. Services	\$3,000		\$2,500		\$5,500
Community Events	Benefits OT & Buyouts	\$5,600		(\$5,500)		\$100
	Comm Events & Outreach Grants	\$3,500		\$4,200		\$7,700
	Human Services Grants	\$20,000		\$30,000		\$50,000
	Personnel Benefits	\$800		(\$800)		\$0
	Salaries & Wages	\$3,000		(\$3,000)		\$0
Cultural Commission	Salaries OT & Buyouts	\$22,750		(\$22,000)		\$750
	Cultural Commission Expenses	\$2,000		(\$1,000)		\$1,000
	Events Support Services	\$14,000		\$4,500		\$18,500

Exhibit A - 2019-2020 Biennial Budget Line Item Adjustments

Economic Development	Econ Development - Printing	\$1,000	(\$1,000)	\$0
Engineering	Personnel Benefits	\$85,500	(\$10,000)	\$75,500
	Professional Svcs - Developer	\$90,000	\$24,000	\$114,000
Executive	Benefits OT & Buyouts	\$450	\$3,725	\$4,175
	Personnel Benefits	\$36,500	(\$13,000)	\$23,500
	Professional Services	\$8,000	\$500	\$8,500
	Salaries & Wages	\$140,000	(\$30,000)	\$110,000
	Salaries OT and Buyouts	\$2,000	\$13,425	\$15,425
	Supplies	\$2,000	(\$500)	\$1,500
	Training	\$4,000	\$2,875	\$6,875
	Travel	\$5,000	\$2,100	\$7,100
Finance	Advertising	\$800	\$350	\$1,150
	Communication & Postage	\$4,260	(\$2,000)	\$2,260
	Overtime & Buyout Benefits	\$2,500	\$5,600	\$8,100
	Overtime and Buyouts	\$10,000	\$30,200	\$40,200
	Personnel Benefits	\$153,500	(\$31,000)	\$122,500
	Professional Services	\$34,250	\$67,000	\$101,250
	Salaries & Wages	\$383,000	(\$91,000)	\$292,000
	Small Tools & Minor Equipment	\$1,200	\$700	\$1,900
	State Audit Fees-Fin/Court	\$80,000	(\$24,000)	\$56,000
Fire	Fire Svc. Review & Inspections	\$60,000	(\$20,000)	\$40,000
Legislative	Council Meeting Room Rental	\$15,000	(\$6,000)	\$9,000
	Election Costs	\$20,000	(\$11,000)	\$9,000
	Professional Services	\$5,000	(\$3,000)	\$2,000
	Salaries & Wages	\$92,400	(\$3,000)	\$89,400
	Training	\$3,000	(\$1,000)	\$2,000
	Travel	\$3,000	(\$2,000)	\$1,000
	Voter Registration Fees	\$41,000	(\$9,109)	\$31,891
Non-Departmental	City Legal Services - Advice	\$140,000	\$90,000	\$230,000
	Emergency Response Services	\$0	\$10,000	\$10,000
	Emergency Response Supplies	\$0	\$20,000	\$20,000
	ER Small Tools & Equipment	\$0	\$10,000	\$10,000
	Legal Services - Claims & Lit	\$0	\$10,000	\$10,000
	Sound Cities Association	\$10,600	(\$360)	\$10,240
Parks	McCormick Prk Land Acquisition	\$14,500	\$6,500	\$21,000
	Overtime and Buyout Benefits	\$2,500	\$1,250	\$3,750
	Overtime and Buyouts	\$10,000	\$3,500	\$13,500
	Personnel Benefits	\$195,000	(\$44,750)	\$150,250
	Professional Services	\$54,020	\$8,000	\$62,020
	Salaries & Wages	\$345,000	(\$36,900)	\$308,100
	Small Tools & Minor Equipment	\$5,500	\$5,000	\$10,500
Planning	Advertising	\$5,000	(\$1,000)	\$4,000
	Personnel Benefits	\$157,000	(\$7,500)	\$149,500
	Printing Services	\$5,000	(\$4,000)	\$1,000
	Professional Services-Billable	\$100,000	\$150,000	\$250,000
	Professional Services-Planning	\$25,000	\$5,000	\$30,000
	Salaries & Wages	\$460,000	(\$20,000)	\$440,000
Police	Computers & Software	\$4,000	\$7,500	\$11,500
	Court	\$200,000	(\$30,000)	\$170,000
	Drug Awareness & Resistance Ed	\$11,000	(\$2,000)	\$9,000
	Fuel	\$85,000	(\$15,000)	\$70,000
	Indigent Legal Defense	\$105,450	(\$45,000)	\$60,450
	Overtime and Buyout Benefits	\$48,500	\$25,000	\$73,500
	Overtime and Buyouts	\$206,349	\$29,840	\$236,189
	Personnel Benefits	\$1,045,000	(\$97,900)	\$947,100
	R.A.D. Program	\$2,500	(\$1,500)	\$1,000
	Salaries & Wages	\$2,544,000	(\$134,000)	\$2,410,000
	SRO Officer Benefits	\$77,000	\$5,000	\$82,000
	SRO Salaries	\$197,000	(\$24,250)	\$172,750

Exhibit A - 2019-2020 Biennial Budget Line Item Adjustments

Uniforms	\$43,057		(\$6,000)	\$37,057
Total Expenditures	\$8,024,486	\$0	(\$60,804)	\$7,963,682

Total Revenue Adjustment	(\$202,854)
Total Expenditure Adjustment	(\$60,804)
Change to Fund Balance	(\$142,050)

002 Contingency Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Contingency Fund - Revenue					
	Interest on Investments	\$5,706	\$2,500		\$8,206
	Total Revenue Adjustment	\$2,500			
	Total Expenditure Adjustment	\$0			
	Change to Fund Balance	\$2,500			

101 Street Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Street Fund - Revenue					
	Interest on Investments	\$3,530	\$1,600		\$5,130
	Motor Veh Fuel Tax ESSB 5987	\$18,538	\$4,000		\$22,538
	Motor Vehicle Fuel Tax-Street	\$322,212	(\$40,000)		\$282,212
	TIB Batten Rd Reconstruction	\$385,000	\$31,151		\$416,151
	Transfer In from 304 REET I	\$0	\$14,000		\$14,000
	Total Revenue	\$729,280	\$10,751		\$740,031
Street Fund - Expenditures					
Streets	Batten Rd Reconstruction	\$428,652		\$45,000	\$473,652
	Personnel Benefits	\$207,000		(\$18,000)	\$189,000
	Public Utilities	\$0		\$17,000	\$17,000
	Repairs & Maintenance	\$2,000		\$10,000	\$12,000
	Total Expenditures	\$637,652		\$54,000	\$691,652
	Total Revenue Adjustment	\$10,751			
	Total Expenditure Adjustment	\$54,000			
	Change to Fund Balance	(\$43,249)			

106 Big Rock Ball Park Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Big Rock Ball Park Fund - Revenue					
	Big Rock Activity Fees	\$252,000	(\$57,000)		\$195,000
	Interest on Investments	\$226	\$1,500		\$1,726
	Transfer In from 304 REET I	\$0	\$15,500		\$15,500
	WCIA Skate Park Fence Grant	\$0	\$9,500		\$9,500
	Total Revenues	\$252,226	(\$30,500)		\$221,726
Big Rock Ball Park Fund - Expenditures					
Parks	Personnel Benefits	\$32,500		\$1,000	\$33,500
	Salaries & Wages	\$69,000		\$7,500	\$76,500
	Skate Park Fence	\$0		\$25,237	\$25,237
	Total Expenditures	\$101,500		\$33,737	\$135,237
	Total Revenue Adjustment	(\$30,500)			

Total Expenditure Adjustment \$33,737
 Change to Fund Balance (\$64,237)

107 Sensitive Areas Mitigation Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Sensitive Areas - Revenue					
	Interest on Investments	\$971	\$200		\$1,171
	Total Revenue Adjustment	\$200			
	Total Expenditure Adjustment	\$0			
	Change to Fund Balance	\$200			

206 Debt Service Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Debt Service Fund - Revenue					
	Transfers In	\$0	\$19,371	\$19,371	\$19,371
Debt Service Fund - Expenditures					
	2019 Local Program Int. Trk Lo	\$0		\$8,197	\$8,197
	2019 Local Program Int.Dump Tk	\$0		\$9,718	\$9,718
	Total Expenditures	\$0		\$17,915	\$17,915
	Total Revenue Adjustment	\$19,371			
	Total Expenditure Adjustment	\$17,915			
	Change to Fund Balance	\$1,456			

304 REET I Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
REET I Fund - Revenue					
	Interest on Investments	\$22,160	\$11,000		\$33,160
REET I Fund - Expenditures					
Non-Departmental	Transfers Out	\$0		\$15,500	\$15,500
	Transfers Out	\$0		\$14,000	\$14,000
Parks	Sewer Big Rock Ball Field	\$0		\$1,706	\$1,706
	Total Expenditures	\$0		\$31,206	\$31,206
	Total Revenue Adjustment	\$11,000			
	Total Expenditure Adjustment	\$31,206			
	Change to Fund Balance	(\$20,206)			

305 REET II Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
REET II Fund - Revenue					
	Interest on Investments	\$17,620	\$10,000		\$27,620
REET II Fund - Expenditures					
Parks	Big Rock Road Sewer	\$0		\$6,863	\$6,863
	Total Revenue Adjustment	\$10,000			
	Total Expenditure Adjustment	\$6,863			

Change to Fund Balance \$3,138

306 Main Street Improvement Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Main Street Improvement Fund - Revenue					
	Interest on Investments	\$29,227	\$6,000		\$35,227
	Total Revenue Adjustment	\$6,000			
	Total Expenditure Adjustment	\$0			
	Change to Fund Balance	\$6,000			

307 Street Capital Improvement Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Street Capital Improvement Fund - Revenue					
	CDBG ADA Grant	\$0	\$191,375		\$191,375
	Impact Fees	\$1,336,912	(\$751,000)		\$585,912
	Interest on Investments	\$15,955	\$13,000		\$28,955
	TIB Complete Streets Grant	\$0	\$200,000		\$200,000
	Total Revenue	\$1,352,867	(\$346,625)		\$1,006,242

Street Capital Improvement Fund - Expenditures

Streets	275th Ave Sidewlk Comp St Proj	\$0		\$200,000	\$200,000
	ADA Ramps - CDBG Grant	\$0		\$9,247	\$9,247
	Total Expenditures	\$0		\$209,247	\$209,247
	Total Revenue Adjustment	(\$346,625)			
	Total Expenditure Adjustment	\$209,247			
	Change to Fund Balance	(\$555,871)			

308 Parks Capital Improvement Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Parks Capital Improvement Fund - Revenue					
	KC Prop 2 Parks Levy	\$0	\$133,554		\$133,554
	King County Youth Sports Grant	\$0	\$35,000		\$35,000
	Total Revenue	\$0	\$168,554		\$168,554

Parks Capital Improvement Fund - Expenditures

Parks	Taylor Landing Electrical	\$0		\$10,000	\$10,000
	Taylor Landing Play Equipment	\$50,000		(\$10,000)	\$40,000
	Total Expenditures	\$50,000		\$0	\$50,000
	Total Revenue Adjustment	\$168,554			
	Total Expenditure Adjustment	\$0			
	Change to Fund Balance	\$168,554			

401 Water Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Water Fund - Revenue					
	Interest on Investments	\$76,304	\$20,000		\$96,304
	Misc Penalties	\$120,000	(\$5,000)		\$115,000
	Sales of Scrap & Junk	\$1,000	\$1,500		\$2,500

Exhibit A - 2019-2020 Biennial Budget Line Item Adjustments

Water Charges	\$4,234,000	(\$250,000)		\$3,984,000
Water Hook-Up Fees	\$75,000	(\$30,000)		\$45,000
Water SPU GFC Fees	\$140,000	(\$140,000)		\$0
Total Revenue	\$4,646,304	(\$403,500)	\$0	\$4,242,804

Water Fund - Expenditures

Non-Departmental	Taxes-Department of Revenue	\$175,000		\$6,500	\$181,500
Water	City of Seattle Water Purchase	\$1,123,745		(\$50,000)	\$1,073,745
	Computer Hardware & Software	\$4,000		\$2,000	\$6,000
	New Meter Installations	\$40,074		\$35,000	\$75,074
	Personnel Benefits	\$448,000		(\$57,500)	\$390,500
	Professional Services	\$175,445		\$16,000	\$191,445
	Salaries & Wages	\$958,000		(\$92,500)	\$865,500
	Seattle Public Utilities GFC	\$140,000		(\$140,000)	\$0
	Water Meter Replacements	\$313,107		\$115,000	\$428,107
	Total Expenditures	\$3,377,371	\$0	(\$165,500)	\$3,211,871

Total Revenue Adjustment	(\$403,500)
Total Expenditure Adjustment	(\$165,500)
Change to Fund Balance	(\$238,000)

402 Sewer Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Sewer Fund - Revenue					
	Interest on Investments	\$55,427	\$20,000		\$75,427
	Transfer In	\$0	\$217,396		\$217,396
	Total Revenue	\$55,427	\$237,396		\$292,823

Sewer Fund - Expenditures

Sewer	Batten Rd Sewer Installation	\$400,000		\$122,236	\$522,236
	Bio Solids Handling	\$78,000		\$52,000	\$130,000
	Overtime and Buyout Benefits	\$18,000		\$16,000	\$34,000
	Overtime and Buyouts	\$80,000		\$49,000	\$129,000
	Personnel Benefits	\$643,000		(\$129,400)	\$513,600
	Professional Services	\$184,625		\$16,000	\$200,625
	Salaries & Wages	\$1,319,000		(\$182,000)	\$1,137,000
	Total Expenditures	\$2,722,625		(\$56,164)	\$2,666,461

Total Revenue Adjustment	\$237,396
Total Expenditure Adjustment	(\$56,164)
Change to Fund Balance	\$293,559

404 Storm Drainage Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Storm Drainage Fund - Revenue					
	Interest on Investments	\$17,386	\$7,000		\$24,386
	Misc. Revenues	\$1,000	\$6,161		\$7,161
	WS DOE NPDES Permit Grant	\$0	\$41,278		\$41,278
	Total Revenue	\$18,386	\$54,438		\$72,824

Storm Drainage Fund - Expenditures

Non-Departmental	Interfund Taxes to 001	\$153,500		\$15,000	\$168,500
Storm	Education and Outreach	\$0		\$3,000	\$3,000
	Fuel	\$12,000		(\$2,000)	\$10,000
	Janitorial/HVAC/Fac Maint	\$3,000		(\$1,000)	\$2,000

Exhibit A - 2019-2020 Biennial Budget Line Item Adjustments

NPDES Professional Services	\$10,000	\$12,360	\$22,360
Overtime and Buyout Benefits	\$8,000	\$1,452	\$9,452
Overtime and Buyouts	\$32,000	\$6,580	\$38,580
Parkwood Est Pond Retrofit	\$0	\$14,717	\$14,717
Personnel Benefits	\$298,500	(\$29,700)	\$268,800
Professional Services	\$38,000	\$43,000	\$81,000
Salaries & Wages	\$636,000	(\$38,500)	\$597,500
Total Expenditures	\$1,191,000	\$24,910	\$1,215,910

Total Revenue Adjustment	\$54,438
Total Expenditure Adjustment	\$24,910
Change to Fund Balance	\$29,529

407 Water Capital Improvement Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Water Capital Improvement Fund - Revenue					
	Interest on Investments	\$28,337	\$15,000		\$43,337
	Transfer In	\$0	\$77,631		\$77,631
	Water General Fac Charge (CIC)	\$838,644	\$235,000		\$1,073,644
	Total Revenue	\$866,981	\$327,631		\$1,194,612

Water Capital Improvement Fund - Expenditures

Water	Various Capital Projects	\$840,000		(\$35,000)	\$805,000
	Water Comp Plan	\$200,000		\$42,383	\$242,383
	Water System Telemetry	\$0		\$35,000	\$35,000
	Total Expenditures	\$1,040,000		\$42,383	\$1,082,383

Total Revenue Adjustment	\$327,631
Total Expenditure Adjustment	\$42,383
Change to Fund Balance	\$285,248

408 Sewer Capital Improvement Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Sewer Capital Improvement Fund - Revenue					
	Interest on Investments	\$12,839	\$6,000		\$18,839
	Sewer Equalization Charge	\$0	\$54,500		\$54,500
	Sewer General Fac Charge	\$1,193,790	\$280,000		\$1,473,790
	Total Revenue	\$1,206,629	\$340,500		\$1,547,129

Total Revenue Adjustment	\$340,500
Total Expenditure Adjustment	\$0
Change to Fund Balance	\$340,500

409 Storm Drainage Capital Improvement Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Storm Drainage Capital Improvement Fund - Revenue					
	Interest on Investments	\$2,625	\$2,500		\$5,125
	Storm Drainage Gen Fac Charge	\$136,180	\$75,000		\$211,180
	Storm Drainage GFC Charges	\$0	\$11,103		\$11,103
	Total Revenue	\$138,805	\$88,603		\$227,408

Storm Drainage Capital Improvement Fund - Expenditures

Exhibit A - 2019-2020 Biennial Budget Line Item Adjustments

Non-Departmental	Taxes-Department of Revenue	\$0	\$4,000	\$4,000
	Total Revenue Adjustment	\$88,603		
	Total Expenditure Adjustment	\$4,000		
	Change to Fund Balance	\$84,603		

410 Bond Redemption Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Bond Redemption Fund - Revenue					
	Interest on Investments	\$1,416	(\$911)		\$505
	Tsfr In from Fund 411 Bnd Rsrv	\$800	(\$400)		\$400
	Total Revenue	\$2,216	(\$1,311)		\$905
Bond Redemption Fund - Expenditures					
	Professional Services	\$1,500		(\$1,500)	\$0
	Transfers Out	\$0		\$20,847	\$20,847
	Total Expenditures	\$1,500		\$19,347	\$20,847
	Total Revenue Adjustment	(\$1,311)			
	Total Expenditure Adjustment	\$19,347			
	Change to Fund Balance	(\$20,658)			

411 Bond Reserve Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Bond Reserve Fund - Revenue					
	Interest on Investments	\$6,599	\$107		\$6,706
	Total Revenue	\$6,599	\$107		\$6,706
Bond Reserve Fund - Expenditures					
	Transfers Out	\$0		\$274,180	\$274,180
	Tsfr to Fund 410 Bond Redempti	\$800		(\$400)	\$400
	Total Expenditures	\$800		\$273,780	\$274,580
	Total Revenue Adjustment	\$107			
	Total Expenditure Adjustment	\$273,780			
	Change to Fund Balance	(\$273,673)			

501 Equipment Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Equipment Fund - Revenues					
	2019 Local Dump Trk Premium	\$0	\$26,632		\$26,632
	2019 Local Program Loan Procee	\$0	\$139,824		\$139,824
	Insurance Recoveries-Capital	\$0	\$1,000		\$1,000
	Miscellaneous Revenues	\$0	\$500		\$500
	Sales of Fixed Assets	\$0	\$23,990		\$23,990
	Sales of Scrap & Junk	\$0	\$400		\$400
	WTSC Radar Gun Grant		\$1,300		\$1,300
	Total Revenue	\$0	\$193,646		\$193,646
Equipment Fund - Expenditures					
	Transfers Out	\$0		\$19,371	\$1,456
	Vehicle Purchases PW	\$137,502		\$133,000	\$270,502

Exhibit A - 2019-2020 Biennial Budget Line Item Adjustments

Police	Maint-Police Equip	\$39,100	\$9,000	\$48,100
Total Expenditures		\$176,602	\$161,371	\$320,058

Total Revenue Adjustment	\$193,646
Total Expenditure Adjustment	\$161,371
Change to Fund Balance	\$32,275

502 Information Technology Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Information Technology Fund - Revenue					
	Interest on Investments	\$3,771	\$2,500		\$6,271
Information Technology Fund - Expenditures					
IT	Shortel Annual Maint	\$9,000		\$9,394	\$18,394
	Springbrook Maint	\$32,000		\$2,700	\$34,700
Total Expenditures		\$41,000		\$12,094	\$53,094

Total Revenue Adjustment	\$2,500
Total Expenditure Adjustment	\$12,094
Change to Fund Balance	(\$9,594)

503 Building Maintenance Fund

Dept	Account Description	Budget	Revenue Budget Amendment	Expenditure Budget Amendment	Adjusted Budget
Building Maintenance Fund - Revenue					
	Interest on Investments	\$2,753	\$1,800		\$4,553
	KC 4 Culture Grant-Dougherty	\$0	\$27,565		\$27,565
Total Revenue		\$2,753	\$29,365		\$32,118

Building Maintenance Fund - Expenditures

Community Center	Community Center R&M	\$2,500		\$3,000	\$5,500
	Community Center-Utilities	\$2,500		\$3,300	\$5,800
Dougherty House	Dougherty House Capital	\$0		\$32,565	\$32,565
	Dougherty House R&M	\$16,800		(\$5,000)	\$11,800
Non-Departmental	Capital Maintenance	\$0		\$75,000	\$75,000
Police	Police Building R&M	\$17,042		\$11,000	\$28,042
Total Expenditures		\$38,842		\$119,865	\$158,707

Total Revenue Adjustment	\$29,365
Total Expenditure Adjustment	\$119,865
Change to Fund Balance	(\$90,500)

Total Revenue Adjustment	\$517,773
Total Expenditure Adjustment	\$728,249
Total Change to Budget	(\$210,476)