

**CITY OF MARYSVILLE AGENDA BILL**

**EXECUTIVE SUMMARY FOR ACTION**

**CITY COUNCIL MEETING DATE: 12/10/2018**

<b>AGENDA ITEM:</b>	
AN ORDINANCE OF THE CITY OF MARYSVILLE AMENDING THE 2017-2018 BUDGET AND PROVIDING FOR INCREASE OF CERTAIN REVENUE AND EXPENDITURE ITEMS	
<b>PREPARED BY:</b>	<b>DIRECTOR APPROVAL:</b>
DENISE GRITTON	
<b>DEPARTMENT:</b>	
FINANCE	
<b>ATTACHMENTS:</b>	
ORDINANCE	
<b>BUDGET CODE:</b>	<b>AMOUNT:</b>
VARIOUS	9,312,408
<b>SUMMARY:</b>	

SINCE THE ADOPTION OF THE 2017-2018 Budget there has been several activities that have occurred to warrant amending the budget. RCW 35.33.07 requires the adoption of a balanced budget which also sets the expenditure authority for the city by the City Council. City Council adopts the expenditure authority at the fund level. From time to time there may be activities that during the budget planning were unable to forecast. This budget amendment addresses the following activities:

In the General Fund additional budget authority to fund a CERB grant activities in the Community Development Department, Hotel/Motel grant associated with the fireworks display in the Parks Department, an increase in the EMS taxes collected and paid to Fire, and increases in the subsidy paid to the Golf Course Fund the Street Department Fund.

In the Community Development Block Grant Program fund additional budget authority for costs associated with grant awards.

In the Transportation Benefit District Fund additional budget authority to fund approved TBD projects.

In the LID 71 Debt Service Fund additional budget authority to fund the annual bond call.

In the Arterial Street Fund additional budget authority to fund street overlay projects

In the Parks Construction Fund additional budget authority to fund the construction of the Centennial Trail.

In the City Facilities Fund additional budget authority to fund land purchases and debt issuance expenses.

In the Golf Course fund additional budget authority for costs associated with the purchase of a new irrigation system, Kubota RTV, top dresser/progator, improved lighting, utility costs, and cost of goods sold.

In the Information Service fund additional budget authority for costs associated with salary increases, overtime and seasonal pay, increased contract costs associated with various software maintenance agreements, increased operating supplies, offset by a decrease in communication costs.

<b>RECOMMENDED ACTION:</b>
Staff recommends the City Council approval of the recommended ordinance amending the 2017-2018 budget and providing for the increase in certain expenditure items as budgeted for in the Ordinance.

CITY OF MARYSVILLE  
Marysville, Washington

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY OF MARYSVILLE AMENDING THE  
2017-2018 BIENNIAL BUDGET AND PROVIDING FOR THE  
INCREASE OF CERTAIN EXPENDITURE ITEMS AS BUDGETED FOR  
IN ORDINANCE NO. 3042.

THE CITY COUNCIL OF THE CITY OF MARYSVILLE, WASHINGTON DO ORDAIN  
AS FOLLOWS:

Section 1. Since the adoption of the 2017-2018 budget by the City Council on November 28, 2016, it has been determined that the interests of the residents of the City of Marysville may best be served by the increase of certain expenditures in the 2017-18 budget. The following funds as referenced in Ordinance No. 3042 are hereby amended to read as follows:

Fund Title	Fund No.	Description	Current Budget	Amended Budget	Amount of Inc/(Dec)
General Fund	001	Beginning Fund Balance	\$ 6,703,205	\$ 6,703,205	\$ -
General Fund	001	Revenue	97,739,159	98,842,690	1,103,531
General Fund	001	Expenditures	98,128,627	99,644,989	1,516,362
General Fund	001	Ending Fund Balance	6,313,737	5,900,906	(412,831)
Arterial Streets	102	Beginning Fund Balance	\$ -	\$ -	\$ -
Arterial Streets	102	Revenue	3,200,000	4,500,000	1,300,000
Arterial Streets	102	Expenditures	3,200,000	4,500,000	1,300,000
Arterial Streets	102	Ending Fund Balance	-	-	-
CDBG Program	109	Beginning Fund Balance	\$ -	\$ -	\$ -
CDBG Program	109	Revenue	700,000	1,200,000	500,000
CDBG Program	109	Expenditures	700,000	1,200,000	500,000
CDBG Program	109	Ending Fund Balance	-	-	-
TBD	114	Beginning Fund Balance	1,169,744	1,169,744	-
TBD	114	Revenue	3,986,000	4,513,670	527,670
TBD	114	Expenditures	3,147,000	4,747,000	1,600,000
TBD	114	Ending Fund Balance	2,008,744	936,414	(1,072,330)
LID 71 Debt Service	271	Beginning Fund Balance	67,421	67,421	-
LID 71 Debt Service	271	Revenue	785,606	1,004,206	218,600
LID 71 Debt Service	271	Expenditures	823,670	1,042,270	218,600
LID 71 Debt Service	271	Ending Fund Balance	29,357	29,357	-
Park Construction	310	Beginning Fund Balance	267,723	267,723	-
Park Construction	310	Revenue	3,569,220	4,569,220	1,000,000
Park Construction	310	Expenditures	3,591,739	4,591,739	1,000,000
Park Construction	310	Ending Fund Balance	245,204	245,204	-

Fund Title	Fund No.	Description	Current Budget	Amended Budget	Amount of Inc/(Dec)
City Facilities	314	Beginning Fund Balance	-	-	-
City Facilities	314	Revenue	-	35,831,801	35,831,801
City Facilities	314	Expenditures	-	3,854,798	3,854,798
City Facilities	314	Ending Fund Balance	-	31,977,003	31,977,003
Golf Course	420	Beginning Fund Balance	-	-	-
Golf Course	420	Revenue	2,692,948	2,916,051	223,103
Golf Course	420	Expenditures	2,692,948	2,916,051	223,103
Golf Course	420	Ending Fund Balance	-	-	-
IS	503	Beginning Fund Balance	248,602	279,077	30,475
IS	503	Revenue	2,250,178	2,319,248	69,070
IS	503	Expenditures	2,459,374	2,558,919	99,545
IS	503	Ending Fund Balance	39,406	39,406	-

The detail concerning the above – referenced amendments are attached hereto as Exhibit “A”.

Section 2. Except as provided herein, all other provisions of Ordinance No. 3042 shall remain in full force and effect, unchanged.

PASSED by the City Council and APPROVED by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

CITY OF MARYSVILLE

By \_\_\_\_\_  
MAYOR

ATTEST:

By \_\_\_\_\_  
DEPUTY CITY CLERK

Approved as to form:

By \_\_\_\_\_  
CITY ATTORNEY

Date of Publication: \_\_\_\_\_

Effective Date (5 days after publication): \_\_\_\_\_

## EXHIBIT A – 2017-2018 Amendment Account Detail

Description	Beginning Cash Balance Adjustment	Revenue Adjustment	Appropriation Adjustment	Ending Fund Balance Adjustment
<b>General Fund</b>				
Community Development - CERB Grant		50,000	50,000	-
Parks - Fireworks - Hotel/Motel Grant		15,000	15,000	-
Property Taxes - EMS		1,038,531		1,038,531
EMS - Payment to Fire			1,080,504	(1,080,504)
Fire - Payment to Fire			(170,666)	170,666
Non-Departmental - Increase in Golf Course Subsidy			191,524	(191,524)
Non-Departmental - Increase in Street Subsidy			350,000	(350,000)
<b>Total General Fund</b>	<b>-</b>	<b>1,103,531</b>	<b>1,516,362</b>	<b>(412,831)</b>
<b>Community Development Block Grant (CDBG) - Fund 109</b>				
Community Development Block Grant Program - Program Draws		500,000		500,000
Community Development Block Grant Program - Award Payments			500,000	(500,000)
<b>Total CDBG Fund</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>Transportation Benefit District (TBD) - Fund 114</b>				
Sales tax revenue higher than expected in 2017, anticipating same incr in 2018		527,670		527,670
Transfers for Street Construction Projects			1,600,000	(1,600,000)
<b>Total TBD Fund</b>	<b>-</b>	<b>527,670</b>	<b>1,600,000</b>	<b>(1,072,330)</b>
<b>LID 71 Debt Service - Fund 271</b>				
Increased assessments collected due to property sales		218,600		218,600
Increased draw on outstanding bonds			218,600	(218,600)
<b>Total LID 71 Fund</b>	<b>-</b>	<b>218,600</b>	<b>218,600</b>	<b>-</b>
<b>Arterial Street - Fund 102</b>				
Overlay Projects		1,300,000	1,300,000	-
<b>Total Arterial Streets</b>	<b>-</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>-</b>
<b>Parks Construction - Fund 310</b>				
Centennial Trail - Construction & Grant Revenue		1,000,000	1,000,000	-
<b>Total Park Construction</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
<b>City Facilities - Fund 314</b>				
LTGO bond proceeds		35,831,801	-	35,831,801
Property purchase			3,522,737	(3,522,737)
Debt issuance costs			332,061	(332,061)
<b>Total City Facilities</b>	<b>-</b>	<b>35,831,801</b>	<b>3,854,798</b>	<b>31,977,003</b>
<b>Golf Course - Fund 420</b>				
Irrigation system and Kubota RTV900			106,000	(106,000)
Top dresser & progator			48,400	(48,400)
Additional lighting			17,100	(17,100)
Utilities			20,024	(20,024)
Cost of Goods Sold/Merchandise Sold		31,579	31,579	-
Increased subsidy from the General Fund		191,524		191,524
<b>Total Golf Course</b>	<b>-</b>	<b>223,103</b>	<b>223,103</b>	<b>-</b>
<b>Information Services - Fund 503</b>				
Increase in salaries due to salary table restructures and a position filled at a pay level higher than planned	-	-	22,037	(22,037)
Increase in overtime due to high level of projects and coverage of vacant positions	-	-	15,947	(15,947)
Increase seasonal pay - summer interns			2,190	(2,190)
Professional services - increased software service agreements			29,886	(29,886)
Beginning fund balance - adjust to actual	30,475			30,475
Higher than anticipated support to Fire		69,070		69,070
Operating Supplies- purchase of security software and equipment			38,196	(38,196)
Communication			(8,711)	8,711
<b>Total Information Services</b>	<b>30,475</b>	<b>69,070</b>	<b>99,545</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>30,475</b>	<b>39,773,775</b>	<b>9,312,408</b>	<b>30,491,842</b>