

**CITY OF MARYSVILLE AGENDA BILL**

**EXECUTIVE SUMMARY FOR ACTION**

**CITY COUNCIL MEETING DATE: 12/14/2020**

<b>AGENDA ITEM:</b>	
An Ordinance Amending the 2019-2020 Biennial Budget and Providing for the Increase of Certain Expenditure items as Budgeted for in Ordinance No. 3108	
<b>PREPARED BY:</b>	<b>DIRECTOR APPROVAL:</b>
Sandy Langdon	
<b>DEPARTMENT:</b>	
Finance	
<b>ATTACHMENTS:</b>	
Draft Ordinance	
<b>BUDGET CODE:</b>	<b>AMOUNT:</b>
Various	
<b>SUMMARY:</b>	

During the 2019-2020 biennial budget period certain activities occur which requires amending the budget to best meet the needs of the City services. Below is a summary of the activities that will affect the 2019-2020 biennial budget.

Amendments needed to the 2019-2020 budget include the adjustments detailed in Exhibit A of the ordinance. Also included is the formal establishment of budgets for Funds that were created after the adoption of the biennial budget. Those Funds are:

- Fund 116 – School Mitigation – to meet Government Accounting Standards Board requirement 84
- Fund 119 – COVID Relief Fund – to track COVID-19 expenditures and grant revenue
- Fund 512 – Medical Insurance – new program as of 1/1/2020

Facilities Maintenance requires adjustment for the switch to contract custodial to the internal service program. The contract custodial expenses were allocated out to departments and Funds, moving the program to an internal service brings all expenses into one fund.

**RECOMMENDED ACTION:** Staff recommends that City Council adopt the Ordinance Amending the 2019-2020 Biennial Budget and Providing for the Increase in Certain Expenditure Items as Budgeted for in Ordinance No. 3108

**RECOMMENDED MOTION:** I move to approve Ordinance No. \_\_\_\_\_ amending the 2019-2020 Biennial Budget.

CITY OF MARYSVILLE  
Marysville, Washington

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

AN ORDINANCE OF THE CITY OF MARYSVILLE AMENDING THE 2019-2020 BIENNIAL BUDGET AND PROVIDING FOR THE INCREASE OF CERTAIN EXPENDITURE ITEMS AS BUDGETED FOR IN ORDINANCE NO. 3108.

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

Section 1. Since the adoption of the 2019-2020 budget by the City Council on November 26, 2018, 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 2019- 2020 budget. The following funds as referenced in Ordinance No. 3108 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		\$ -	\$ -
General Fund	001	Revenue		-	-
General Fund	001	Expenditures		-	-
General Fund	001	Ending Fund Balance	-	-	-
KBCC	106	Beginning Fund Balance	\$ 5,761	\$ 5,761	\$ -
KBCC	106	Revenue	2,590	2,590	-
KBCC	106	Expenditures	5,000	8,351	3,351
KBCC	106	Ending Fund Balance	3,351	-	(3,351)
School Mitigation	116	Beginning Fund Balance	\$ -	\$ -	\$ -
School Mitigation	116	Revenue		4,500,000	4,500,000
School Mitigation	116	Expenditures		4,500,000	4,500,000
School Mitigation	116	Ending Fund Balance	-	-	-
COVID Relief Grant	119	Beginning Fund Balance	\$ -	\$ -	\$ -
COVID Relief Grant	119	Revenue	-	3,611,900	3,611,900
COVID Relief Grant	119	Expenditures	-	3,611,900	3,611,900
COVID Relief Grant	119	Ending Fund Balance	-	-	-
LTGO Debt Service	206	Beginning Fund Balance	54,291	54,291	-
LTGO Debt Service	206	Revenue	9,180,399	13,636,429	4,456,030
LTGO Debt Service	206	Expenditures	9,177,399	13,633,429	4,456,030
LTGO Debt Service	206	Ending Fund Balance	57,291	57,291	-
Utility Construction	402	Beginning Fund Balance	5,742,577	5,742,577	-
Utility Construction	402	Revenue	17,620,000	17,620,000	-
Utility Construction	402	Expenditures	14,180,000	19,180,000	5,000,000
Utility Construction	402	Ending Fund Balance	9,182,577	4,182,577	(5,000,000)

Fund Title	Fund No.	Description	Current Budget	Amended Budget	Amount of Inc/(Dec)
Golf Course	420	Beginning Fund Balance	-	-	-
Golf Course	420	Revenue	2,506,214	2,706,214	200,000
Golf Course	420	Expenditures	2,506,214	2,736,214	230,000
Golf Course	420	Ending Fund Balance	-	(30,000)	(30,000)
Facilities	502	Beginning Fund Balance	156,574	156,574	-
Facilities	502	Revenue	1,111,780	1,442,645	330,865
Facilities	502	Expenditures	1,194,328	1,524,328	330,000
Facilities	502	Ending Fund Balance	-	865	865
Liability Insurance	511	Beginning Fund Balance	-	-	-
Liability Insurance	511	Revenue	1,601,800	1,601,800	-
Liability Insurance	511	Expenditures	1,223,324	1,351,091	127,767
Liability Insurance	511	Ending Fund Balance	378,476	250,709	(127,767)
Medical Insurance	512	Beginning Fund Balance	-	-	-
Medical Insurance	512	Revenue	-	5,570,955	5,570,955
Medical Insurance	512	Expenditures	-	4,508,148	4,508,148
Medical Insurance	512	Ending Fund Balance	-	1,062,807	1,062,807

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. 3108 shall remain in full force and effect, unchanged.

Section 3. Upon approval by the city attorney, the city clerk or the code reviser are authorized to make necessary corrections to this ordinance, including scrivener’s errors or clerical mistakes; references to other local, state, or federal laws, rules, or regulations; or numbering or referencing of ordinances or their sections and subsections.

Section 4. Effective date. This ordinance shall become effective five days after the date of its publication by summary.

PASSED by the City Council and APPROVED by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

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 – 2019-2020  
Amendment Account Detail

Description	Beginning Cash Balance Adjustment	Revenue Adjustment	Appropriation Adjustment	Ending Fund Balance Adjustment
<b>KBCC - Fund 106</b>				
Transfer to General Fund and close the appreciation fund	-	-	3,351	(3,351)
<b>Total KBCC - Fund 106</b>	<b>-</b>	<b>-</b>	<b>3,351</b>	<b>(3,351)</b>
<b>School Mitigation- Fund 116</b>				
To establish the School Mitigation fund per GASB 84	-	4,500,000	4,500,000	-
<b>Total School Mitigation</b>	<b>-</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>-</b>
<b>COVID Relief Fund - Fund 119</b>				
To account for the CARES Act funds received by the City	-	3,611,900	3,611,900	-
<b>Total COVID Relief Fund</b>	<b>-</b>	<b>3,611,900</b>	<b>3,611,900</b>	<b>-</b>
<b>LTGO Debt Service - Fund 206</b>				
Refunding of the LTGO 2010 bond issue	-	4,456,030	4,456,030	-
<b>Total LTGO Debt Service</b>	<b>-</b>	<b>4,456,030</b>	<b>4,456,030</b>	<b>-</b>
<b>Utility Construction - Fund 402</b>				
Biosolids Removal Project	-	-	5,000,000	(5,000,000)
<b>Total Utility Construction</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>(5,000,000)</b>
<b>Golf Course - Fund 420</b>				
Credit Card Fees	-	-	30,000	(30,000)
Repairs & Maintenance	-	-	110,000	(110,000)
Inventory Supplies (COGS)	-	-	90,000	(90,000)
Green Fees	-	200,000	-	200,000
<b>Total Golf Course</b>	<b>-</b>	<b>200,000</b>	<b>230,000</b>	<b>(30,000)</b>
<b>Facilities Maintenance- Fund 502</b>				
Facility Maintenance - Operating Supplies	-	-	90,000	(90,000)
Public Safety Building - Utilities	-	-	15,000	(15,000)
Public Safety Building - Repairs & Maintenance	-	-	50,000	(50,000)
Custodial Department - added in 2020	-	-	175,000	(175,000)
Facility Allocation	-	330,865	-	330,865
<b>Total Facilities Maintenance</b>	<b>-</b>	<b>330,865</b>	<b>330,000</b>	<b>865</b>
<b>Liability Insurance - Fund 511</b>				
Insurance Premiums	-	-	127,767	(127,767)
<b>Total Liability Insurance</b>	<b>-</b>	<b>-</b>	<b>127,767</b>	<b>(127,767)</b>
<b>Medical Insurance - Fund 512</b>				
Establishing the Medical Insurance Fund	-	5,570,955	4,508,148	1,062,807
<b>Total Medical Insurance</b>	<b>-</b>	<b>5,570,955</b>	<b>4,508,148</b>	<b>1,062,807</b>
<b>GRAND TOTAL</b>	<b>-</b>	<b>18,669,750</b>	<b>22,767,196</b>	<b>(4,097,446)</b>