

**CITY OF DUVALL
WASHINGTON
ORDINANCE NO. 1248**

**AN ORDINANCE OF THE CITY OF DUVALL,
WASHINGTON, ADOPTING THE BIENNIAL BUDGET
FOR THE FISCAL YEARS 2019 AND 2020; PROVIDING
FOR SEVERABILITY; AND ESTABLISHING AN
EFFECTIVE DATE.**

WHEREAS, the Mayor of the City of Duvall, Washington, in accordance with the requirements of state law, completed and placed on file with the City Clerk a proposed budget and estimate of the amount of the money required to meet the public expenses, bond retirement and interest, reserve funds and expenses of the government of the City of Duvall for fiscal years 2019 and 2020; and

WHEREAS, notice was published that the City Council would meet on the 16th of October and 6th day of November at 7:00 p.m. at the Riverview Educational Service Center for the purpose of public hearings for the making and adopting of a budget for the 2019 and 2020 fiscal years; and

WHEREAS, the public hearing was held open to the 4th day of December; and

WHEREAS, the City Council did conduct public hearings at said times and did then consider the matter of the proposed budget; and

WHEREAS, the Mayor and City Council desired to include budget notes and restrictions to provide an understanding of the current Council's intentions behind the budget numbers.

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

Section 1. Budget to Be Adopted. The biennial budget for the City of Duvall, Washington, for the fiscal years 2019 and 2020 is hereby adopted at the fund level as set forth in Section 2 of this Ordinance. Included as part of the budget, and attached hereto and incorporated herein, is: Exhibit "A", the City of Duvall 2019 and 2020 Operating Budget.

Section 2. Funds Approved. Estimated resources, including fund balances or working capital, are set forth in Exhibit “A”, and are hereby appropriated for expenditure as follows:

Fund	Description	2019/2020 Budget
001	General Fund	\$ 13,238,148
002	Contingency Fund	\$ 494,527
101	Street Fund	\$ 1,823,311
102	Transportation Benefit District	\$ -
106	Big Rock Ball Park Maintenance	\$ 383,168
107	Sensitive Areas Mitigation Fund	\$ 40,324
206	2016 LTGO - Main St Debt Svc	\$ 960,829
304	Real Estate Excise Tax Fund 1	\$ 1,583,364
305	Real Estate Excise Tax Fund 2	\$ 1,292,699
306	Main Street Improvement Fund	\$ 1,011,071
307	Street CIP Fund	\$ 2,358,493
308	Parks CIP Fund	\$ 965,582
401	Water Fund	\$ 7,885,997
402	Sewer Fund	\$ 7,208,519
404	Storm Drainage Fund	\$ 2,279,197
407	Water CIP Fund	\$ 2,364,952
408	Sewer CIP Fund	\$ 1,976,949
409	Storm Drainage CIP Fund	\$ 415,094
410	Bond Redemption Fund	\$ 21,110
411	Bond Reserve Fund	\$ 274,106
501	Equipment Fund	\$ 832,982
502	IT Fund	\$ 727,192
503	Building Maintenance Fund	\$ 376,761
	TOTAL	\$ 48,514,374

Section 3. Budget Notes and Restrictions. The Mayor and Council drafted budget notes and restrictions and are set forth in Exhibit “B”.

Section 4. Cell Tower Lease Agreement Administrative Fee. A 5% administrative fee from the monthly cell tower lease payments shall be transferred from the Water Capital Fund to the General Fund. The total amount of the Cell Tower Lease payments shall not be affected.

Section 5. Transmittal. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Municipal Research & Services Center of Washington and to the Association of Washington Cities.

Section 6. 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 7. 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.

11th **ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE**
DAY OF December, 2018.

CITY OF DUVALL


Mayor Amy Ockerlander

Approved as to form:


Rachel B. Turpin, City Attorney

ATTEST/AUTHENTICATED:


Jodi Wycoff, City Clerk

Passed by the City Council: 12/11/18
Ordinance No. 1248
Date of Publication: 12/14/18

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
GENERAL FUND				
Beginning Fund Balance	\$ 1,935,967.38	\$ 1,783,257.00	\$ 1,783,256.52	\$ 1,248,241.50
Taxes	\$ 8,172,420.66	3,899,975.00	3,737,874.60	3,815,708.39
Licenses & Permits	\$ 987,380.00	602,985.00	605,425.00	653,872.42
Intergovernmental	\$ 388,807.00	188,023.00	247,875.00	234,929.75
Charges for Goods & Services	\$ 791,500.00	375,196.00	344,810.00	485,419.27
Fines & Penalties	\$ 106,900.00	52,999.00	53,400.00	48,705.29
Miscellaneous Revenues	\$ 97,941.00	112,284.20	120,800.00	98,961.68
Other Financing Sources	\$ 757,232.00	155,232.00	154,982.00	165,041.56
Total Operating Revenues	\$ 11,302,180.66	5,386,694.20	5,265,166.60	5,502,638.36
Total Available Resources	\$ 13,238,148.04	7,169,951.20	7,048,423.12	6,750,879.86
LEGISLATIVE DEPARTMENT				
Salaries & Wages	\$ 92,400.00	42,000.00	42,000.00	39,838.70
Personnel Benefits	\$ 7,500.00	3,600.00	3,870.00	3,152.01
Supplies	\$ 3,700.00	2,000.00	2,000.00	1,064.43
Services	\$ 49,450.00	24,400.00	29,400.00	18,920.32
Intergovernmental	\$ 61,000.00	24,814.00	24,813.83	22,335.96
Capital				
Total Legislative	\$ 214,050.00	96,814.00	102,083.83	85,311.42
EXECUTIVE DEPARTMENT				
Salaries & Wages	\$ 142,000.00	154,500.00	145,054.00	111,999.09
Personnel Benefits	\$ 36,950.00	45,000.00	56,377.00	35,142.36
Supplies	\$ 4,100.00	2,600.00	3,300.00	3,710.29
Services	\$ 26,400.00	19,400.00	16,200.00	22,770.43
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Executive	\$ 209,450.00	221,500.00	220,931.00	173,622.17
COMMUNITY EVENTS				
Salaries & Wages	\$ 25,750.00	-	-	-
Personnel Benefits	\$ 6,400.00	-	-	-
Supplies	\$ 6,000.00	9,000.00	2,000.00	1,598.16
Services	\$ 23,500.00	23,000.00	30,000.00	-
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Community Events	\$ 61,650.00	32,000.00	32,000.00	1,598.16

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
FINANCE & ADMINISTRATIVE				
Salaries & Wages	\$ 393,000.00	178,500.00	178,809.00	185,873.14
Personnel Benefits	\$ 156,000.00	71,400.00	70,081.00	67,397.99
Supplies	\$ 6,115.00	2,500.00	3,300.00	665.31
Services	\$ 136,755.00	61,650.00	61,650.00	51,193.99
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Finance & Administrative	\$ 691,870.00	314,050.00	313,840.00	305,130.43
PLANNING DEPARTMENT				
SALARIES AND WAGES	\$ 470,000.00	229,000.00	232,495.00	219,549.75
PERSONNEL BENEFITS	\$ 159,500.00	69,750.00	68,927.00	77,193.33
SUPPLIES	\$ 3,030.00	8,560.32	7,095.00	1,379.46
SERVICES	\$ 167,545.00	73,600.00	174,688.00	111,318.73
INTERGOVERNMENTAL SVCS.	\$ 7,273.00	3,478.00	3,478.00	3,336.00
Capital	\$ -	-	-	-
Total Planning	\$ 807,348.00	384,388.32	486,683.00	412,777.27
BUILDING DEPARTMENT				
Salaries & Wages	\$ 348,000.00	129,500.00	128,635.00	113,417.98
Personnel Benefits	\$ 185,000.00	68,250.00	63,346.00	56,453.35
Supplies	\$ 31,105.00	2,850.00	2,400.00	2,796.52
Services	\$ 55,240.00	75,102.00	75,300.00	15,254.12
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Building	\$ 619,345.00	275,702.00	269,681.00	187,921.97
POLICE				
Salaries & Wages	\$ 2,947,349.00	1,306,000.00	1,352,327.00	1,202,826.76
Personnel Benefits	\$ 1,228,057.00	534,800.00	582,805.00	433,626.16
Supplies	\$ 111,000.00	48,600.00	46,150.00	36,418.62
Services	\$ 643,698.00	322,055.00	303,726.00	324,180.89
Intergovernmental	\$ 634,109.00	273,441.00	303,874.00	356,895.29
Capital	\$ -	-	-	-
Total Police	\$ 5,564,213.00	2,484,896.00	2,588,882.00	2,353,947.72
ECONOMIC DEVELOPMENT				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies				
Services	\$ 26,000.00	47,606.00	58,637.50	11,317.50
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Economic Development	\$ 26,000.00	47,606.00	58,637.50	11,317.50

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
RECYCLING				
Salaries & Wages	\$ 2,000.00	700.00	4,800.00	4,555.67
Personnel Benefits	\$ 1,000.00	700.00	2,000.00	2,068.73
Supplies	\$ 200.00	-	-	153.39
Services	\$ 42,002.00	17,850.00	18,500.00	12,588.96
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Recycling	\$ 45,202.00	19,250.00	25,300.00	19,366.75
CIVIL SERVICE				
Salaries & Wages	\$ 5,600.00	6,670.00	6,670.00	3,644.34
Personnel Benefits	\$ 2,500.00	2,953.00	2,953.00	1,523.42
Supplies	\$ -	-	-	-
Services	\$ 5,000.00	1,000.00	6,300.00	15,888.34
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Civil Service	\$ 13,100.00	10,623.00	15,923.00	21,056.10
PARKS DEPARTMENT				
Salaries & Wages	\$ 355,000.00	148,400.00	155,608.00	122,610.26
Personnel Benefits	\$ 197,500.00	77,750.00	71,065.00	50,750.84
Supplies	\$ 37,500.00	16,260.00	18,260.00	14,307.10
Services	\$ 139,097.00	45,567.00	45,562.00	48,500.49
Capital	\$ 14,500.00	10,000.00	39,000.00	-
Total Parks	\$ 743,597.00	297,977.00	329,495.00	236,168.69
CULTURAL COMMISSION				
Salaries & Wages	\$ 10,000.00	-	-	4,912.26
Personnel Benefits	\$ 4,100.00	-	-	1,532.60
Supplies	\$ -	-	975.00	-
Services	\$ 66,300.00	33,889.00	43,225.00	32,977.68
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Cultural Commission	\$ 80,400.00	33,889.00	44,200.00	39,422.54
CITY MITIGATION PROJECTS				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ -	-	-	-
Services	\$ 12,000.00	6,000.00	6,000.00	-
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Mitigation	\$ 12,000.00	6,000.00	6,000.00	-

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
ENGINEERING DEPARTMENT				
Salaries & Wages	\$ 195,000.00	91,500.00	86,713.00	74,437.18
Personnel Benefits	\$ 88,000.00	38,000.00	36,343.00	31,275.30
Supplies	\$ 5,580.00	4,050.00	3,654.00	4,162.61
Services	\$ 142,681.00	100,117.50	76,117.50	125,636.16
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Engineering	\$ 431,261.00	233,667.50	202,827.50	235,511.25
FIRE				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ -	-	-	-
Services	\$ -	-	-	-
Intergovernmental	\$ 65,250.00	13,250.00	4,850.00	5,700.00
Capital	\$ -	-	-	-
Total Fire	\$ 65,250.00	13,250.00	4,850.00	5,700.00
NON DEPARTMENTAL				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ 28,500.00	19,250.00	21,050.00	11,451.01
Services	\$ 1,799,579.00	707,552.00	663,272.00	840,993.15
Intergovernmental	\$ 44,990.00	21,893.00	15,493.00	26,327.21
InterFund Services	\$ -	13,676.00	-	-
Total Non Departmental	\$ 1,873,069.00	762,371.00	699,815.00	878,771.37
GENERAL FUND TOTAL EXPENSE	\$ 11,457,805.00	5,233,983.82	5,401,148.83	4,967,623.34
END FUND BAL. - Internal RESERVED	\$ 1,280,023.28	820,543.94	602,426.28	602,426.28
END FUND BAL. - UNRESERVED	\$ 500,319.76	1,115,423.44	1,044,848.01	1,180,830.24
TOTAL USES	\$ 13,238,148.04	7,169,951.20	7,048,423.12	6,750,879.86
Revenues less Expenses:	\$ (155,624.34)	152,710.38	(135,982.23)	535,015.02
(neg # = use of fund balance)				
CONTINGENCY FUND REVENUES				
Beginning Fund Balance	\$ 231,667.00	228,867.00	228,866.74	162,693.90
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services				
Fines & Penalties				
Miscellaneous Revenues	\$ 5,706.00	2,800.00	2,765.00	1,172.84
Other Financing Sources	\$ 257,154.00	-	-	65,000.00
Total Operating Revenues	\$ 262,860.00	2,800.00	2,765.00	66,172.84
Total Available Resources	\$ 494,527.00	231,667.00	231,631.74	228,866.74

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
CONTINGENCY FUND EXPENSES				
Salaries & Wages				
Personnel Benefits				
Supplies	\$ -	-	-	-
Services	\$ -	-	-	-
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Contingency Fund	\$ -	-	-	-
END FUND BAL. - RESERVED	\$ 494,527.00	231,667.00	231,631.74	228,866.74
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 494,527.00	231,667.00	231,631.74	228,866.74
Revenues less Expenses:	\$ 262,860.00	2,800.00	2,765.00	66,172.84
(neg # = use of fund balance)				
STREET FUND				
Beginning Fund Balance	\$ 134,852.00	103,483.00	103,483.23	111,973.14
Taxes	\$ 612,890.15	289,263.00	289,263.40	278,600.29
Licenses & Permits	\$ 25,500.00	14,500.00	12,000.00	11,476.22
Intergovernmental	\$ 930,039.00	171,400.00	356,625.00	168,610.34
Charges for Goods & Services	\$ -	-	-	-
Miscellaneous Revenues	\$ 5,530.00	4,352.00	1,205.00	853.54
Other Financing Sources	\$ 114,500.00	94,000.00	94,000.00	51,833.52
Total Operating Revenues	\$ 1,688,459.15	573,515.00	753,093.40	511,373.91
Total Available Resources	\$ 1,823,311.15	676,998.00	856,576.63	623,347.05
STREET FUND EXPENSES				
Salaries & Wages	\$ 426,500.00	210,000.00	209,631.00	202,012.92
Personnel Benefits	\$ 211,800.00	101,000.00	96,124.00	83,511.77
Supplies	\$ 45,400.00	25,624.00	25,624.00	24,492.49
Services	\$ 618,250.00	200,022.00	406,358.00	209,846.64
Intergovernmental	\$ 1,000.00	500.00	500.00	-
Capital	\$ 428,652.00	5,000.00	25,000.00	-
Total Street Fund	\$ 1,731,602.00	542,146.00	763,237.00	519,863.82
END FUND BAL. - RESERVED	\$ 91,709.15	134,852.00	93,339.63	103,483.23
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 1,823,311.15	676,998.00	856,576.63	623,347.05
Revenues less Expenses:	\$ (43,142.85)	31,369.00	(10,143.60)	(8,489.91)
(neg # = use of fund balance)				

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
TRANSPORTATION BENEFIT DISTRICT REVENUE				
Beginning Fund Balance				
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services				
Miscellaneous Revenues				
Other Financing Sources				
Total Operating Revenues	\$ -	-	-	-
Total Available Resources	\$ -	-	-	-
TRANSPORTATION BENEFIT DISTRICT EXPENSE				
Salaries & Wages				
Personnel Benefits				
Supplies				
Services				
Capital	\$ -	-	-	-
Total Transportation Benefit Dist	\$ -	-	-	-
END FUND BAL. - RESERVED	\$ -	-	-	-
END FUND BAL. - UNRESERVED				
TOTAL USES	\$ -	-	-	-
Revenues less Expenses: (neg # = use of fund balance)	\$ -	-	-	-
BIG ROCK BALL PARK FUND				
Beginning Fund Balance	\$ 14,694.00	11,680.00	11,679.59	25,535.21
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services	\$ 252,000.00	112,564.00	99,231.00	11,442.50
Miscellaneous Revenues	\$ 226.00	110.00	245.00	101.62
Other Financing Sources	\$ 116,248.00	-	-	65,000.00
Total Operating Revenues	\$ 368,474.00	112,674.00	99,476.00	76,544.12
Total Available Resources	\$ 383,168.00	124,354.00	111,155.59	102,079.33

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
BIG ROCK BALL PARK EXPENSES				
Salaries & Wages	\$ 73,300.00	32,350.00	30,699.00	29,972.66
Personnel Benefits	\$ 33,900.00	15,700.00	13,666.00	11,829.00
Supplies	\$ 16,633.00	7,550.00	7,700.00	6,886.00
Services	\$ 118,935.00	54,060.00	46,558.00	41,712.08
Capital	\$ -	-	-	-
Total Big Rock Ball Park	\$ 242,768.00	109,660.00	98,623.00	90,399.74
END FUND BAL. - RESERVED	\$ 140,400.00	\$ 14,694.00	\$ 12,532.59	\$ 11,679.59
END FUND BAL. - UNRESERVED				
TOTAL USES	\$ 383,168.00	124,354.00	111,155.59	102,079.33
Revenues less Expenses: (neg # = use of fund balance)	\$ 125,706.00	3,014.00	853.00	(13,855.62)
SENSITIVE AREAS MITIGATION				
Beginning Fund Balance	\$ 39,353.00	38,883.00	38,883.02	38,618.95
Taxes	\$ -	-	-	-
Licenses & Permits	\$ -	-	-	-
Intergovernmental	\$ -	-	-	-
Charges for Goods & Services	\$ -	-	-	-
Fines & Penalties	\$ -	-	-	-
Miscellaneous Revenues	\$ 971.00	470.00	550.00	264.07
Other Financing Sources	\$ -	-	-	-
Total Operating Revenues	\$ 971.00	470.00	550.00	264.07
Total Available Resources	\$ 40,324.00	39,353.00	39,433.02	38,883.02
SENSITIVE AREAS MITIGATION				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ 15,000.00	-	15,000.00	-
Services	\$ 16,200.00	-	16,200.00	-
Intergovernmental	\$ -	-	-	-
Capital	\$ -	-	-	-
Total Sensitive Areas	\$ 31,200.00	-	31,200.00	-
END FUND BAL. - RESERVED	\$ 9,124.00	39,353.00	8,233.02	38,883.02
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 40,324.00	39,353.00	39,433.02	38,883.02
Revenues less Expenses: (neg # = use of fund balance)	\$ (30,229.00)	470.00	(30,650.00)	264.07

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
2016 LTGO - MAIN ST. IMPRVMT				
Beginning Fund Balance	\$ 19,865.50	19,865.00	19,865.22	-
Taxes	\$ -	-	-	-
Licenses & Permits	\$ -	-	-	-
Intergovernmental	\$ -	-	-	-
Charges for Goods & Services	\$ -	-	-	-
Fines & Penalties	\$ -	-	-	-
Miscellaneous Revenues	\$ -	-	-	19,865.05
Non-Revenues	\$ -	-	-	4,865,000.00
Other Financing Sources	\$ 940,963.00	476,677.00	476,677.00	473,884.00
Total Operating Revenues	\$ 940,963.00	476,677.00	476,677.00	5,358,749.05
Total Available Resources	\$ 960,828.50	496,542.00	496,542.22	5,358,749.05
2016 LTGO - MAIN ST. IMPRVMT				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ -	-	-	-
Services	\$ -	-	-	-
Debt Service Principal	\$ 745,000.00	365,000.00	365,000.00	380,000.00
Debt Service Interest/Other	\$ 195,963.00	111,676.50	111,676.50	152,039.83
Intergovernmental	\$ -	-	-	4,806,844.00
Other Financing Uses	\$ -	-	-	-
Total 2016 LTGO - Expenses	\$ 940,963.00	476,676.50	476,676.50	5,338,883.83
END FUND BAL. - RESERVED	\$ 19,865.50	19,865.50	19,865.72	19,865.22
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 960,828.50	496,542.00	496,542.22	5,358,749.05
Revenues less Expenses:	\$ -	0.50	0.50	19,865.22
(neg # = use of fund balance)				
REAL ESTATE EXCISE TAX 1				
Beginning Fund Balance	\$ 1,005,453.90	817,974.00	817,973.97	691,236.24
Taxes	\$ 555,750.00	330,000.00	200,000.00	309,085.20
Licenses & Permits	\$ -	-	-	-
Intergovernmental	\$ -	44,250.00	44,250.00	-
Charges for Goods & Services	\$ -	-	-	-
Fines & Penalties	\$ -	-	-	-
Miscellaneous Revenues	\$ 22,160.00	10,800.00	10,585.00	4,911.31
Other Financing Sources	\$ -	6,838.00	-	-
Total Operating Revenues	\$ 577,910.00	391,888.00	254,835.00	313,996.51
Total Available Resources	\$ 1,583,363.90	1,209,862.00	1,072,808.97	1,005,232.75

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
REAL ESTATE EXCISE TAX 1				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	38.80
Supplies				
Services	\$ 162,994.00	82,030.00	82,030.00	181,222.00
Intergovernmental	\$ -			
Capital	\$ -	222,378.10	222,380.00	-
Total Real Estate Excise Tax 1	\$ 162,994.00	304,408.10	304,410.00	181,260.80
END FUND BAL. - RESERVED	\$ 1,420,369.90	905,453.90	768,398.97	823,971.95
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 1,583,363.90	1,209,862.00	1,072,808.97	1,005,232.75
Revenues less Expenses: (neg # = use of fund balance)	\$ 414,916.00	87,479.90	(49,575.00)	132,735.71
REAL ESTATE EXCISE TAX 2				
Beginning Fund Balance	\$ 719,328.90	635,849.00	635,848.57	511,115.42
Taxes	\$ 555,750.00	330,000.00	200,000.00	309,085.23
Licenses & Permits	\$ -	-	-	-
Intergovernmental	\$ -	44,250.00	44,250.00	-
Charges for Goods & Services				
Fines & Penalties	\$ -	-	-	-
Miscellaneous Revenues	\$ 17,620.00	8,600.00	8,020.00	3,687.48
Other Financing Sources	\$ -	6,838.00	-	-
Total Operating Revenues	\$ 573,370.00	389,688.00	252,270.00	312,772.71
Total Available Resources	\$ 1,292,698.90	1,025,537.00	888,118.57	823,888.13
REAL ESTATE EXCISE TAX 2				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	38.82
Supplies				
Services	\$ 162,994.00	82,030.00	82,030.00	181,222.00
Intergovernmental				-
Capital	\$ 10,000.00	224,178.10	224,380.00	6,778.74
Total Real Estate Excise Tax 2	\$ 172,994.00	306,208.10	306,410.00	188,039.56
END FUND BAL. - RESERVED	\$ 1,119,704.90	719,328.90	581,708.57	635,848.57
END FUND BAL. - UNRESERVED		-	-	-
TOTAL USES	\$ 1,292,698.90	1,025,537.00	888,118.57	823,888.13
Revenues less Expenses: (neg # = use of fund balance)	\$ 400,376.00	83,479.90	(54,140.00)	124,733.15

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
MAIN ST IMPROVEMENT FUND				
Beginning Fund Balance	\$ 981,844.22	950,081.00	950,081.46	206,333.51
Taxes				
Licenses & Permits				
Intergovernmental	\$ 29,227.00	442,550.89	316,272.71	3,743,193.66
Charges for Goods & Services				
Fines & Penalties				
Capital contributions	\$ -	272,110.33	272,110.33	-
Other Financing Sources	\$ -	-	-	4,100,211.40
Total Operating Revenues	\$ 29,227.00	714,661.22	588,383.04	7,843,405.06
Total Available Resources	\$ 1,011,071.22	1,664,742.22	1,538,464.50	8,049,738.57
MAIN ST IMPROVEMENT FUND				
Salaries & Wages	\$ -	23,075.00	19,005.00	71,504.02
Personnel Benefits	\$ -	11,550.00	7,742.00	33,252.33
Supplies				
Services	\$ 32,000.00	-	3,000.00	-
Intergovernmental				
Capital	\$ 175,000.00	648,273.00	823,112.34	6,994,900.76
Total Main St Improvmt fund	\$ 207,000.00	682,898.00	852,859.34	7,099,657.11
END FUND BAL. - RESERVED	\$ 804,071.22	981,844.22	685,605.16	950,081.46
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 1,011,071.22	1,664,742.22	1,538,464.50	8,049,738.57
Revenues less Expenses:	\$ (177,773.00)	31,763.22	(264,476.30)	743,747.95
(neg # = use of fund balance)				
STREET CAPITAL IMPROVEMENT				
Beginning Fund Balance	\$ 1,005,626.00	513,180.00	513,180.03	314,135.64
Taxes				
Licenses & Permits				
Intergovernmental	\$ -	200,000.00	200,000.00	-
Charges for Goods & Services	\$ 1,336,912.00	589,176.00	499,163.00	526,494.22
Fines & Penalties				
Miscellaneous Revenues	\$ 15,955.00	7,800.00	7,095.00	3,772.17
Other Financing Sources				
Total Operating Revenues	\$ 1,352,867.00	\$ 796,976.00	\$ 706,258.00	\$ 530,266.39
Total Available Resources	\$ 2,358,493.00	1,310,156.00	1,219,438.03	844,402.03

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
STREET CAPITAL IMPROVEMENT				
Salaries & Wages				
Personnel Benefits				
Supplies				
Services	\$ 80,000.00	42,500.00	42,500.00	-
Intergovernmental	\$ 162,994.00	82,030.00	82,030.00	331,222.00
Capital	\$ -	180,000.00	245,000.00	-
Total Street Capital Improvement	\$ 242,994.00	304,530.00	369,530.00	331,222.00
END FUND BAL. - RESERVED	\$ 2,115,499.00	1,005,626.00	849,908.03	513,180.03
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 2,358,493.00	1,310,156.00	1,219,438.03	844,402.03
Revenues less Expenses: (neg # = use of fund balance)	\$ 1,109,873.00	492,446.00	336,728.00	199,044.39
PARKS CAPITAL IMPROVEMENT				
Beginning Fund Balance	\$ 500,141.00	902,218.00	902,217.52	780,203.21
Taxes				
Licenses & Permits				
Intergovernmental	\$ 160,000.00	116,200.00	276,200.00	540,847.46
Charges for Goods & Services	\$ 281,089.00	352,623.00	446,215.00	412,866.00
Fines & Penalties				
Miscellaneous Revenues	\$ 24,352.00	11,800.00	14,245.00	106,626.98
Other Financing Sources	\$ -	-	-	2,001,873.00
Total Operating Revenues	\$ 465,441.00	480,623.00	736,660.00	3,062,213.44
Total Available Resources	\$ 965,582.00	1,382,841.00	1,638,877.52	3,842,416.65
PARKS CAPITAL IMPROVEMENT				
Salaries & Wages	\$ -	12,350.00	8,730.00	18,222.75
Personnel Benefits	\$ -	5,350.00	4,318.00	7,595.96
Supplies				
Services				
Intergovernmental				
Capital	\$ 50,000.00	865,000.00	1,165,619.58	2,914,380.42
Total Parks Capital	\$ 50,000.00	882,700.00	1,178,667.58	2,940,199.13
END FUND BAL. - RESERVED	\$ 915,582.00	500,141.00	460,209.94	902,217.52
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 965,582.00	1,382,841.00	1,638,877.52	3,842,416.65
Revenues less Expenses: (neg # = use of fund balance)	\$ 415,441.00	(402,077.00)	(442,007.58)	122,014.31

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
WATER				
Beginning Fund Balance	\$ 3,224,693.00	2,954,894.00	2,954,893.82	2,836,763.53
Charges for Goods & Services	\$ 4,454,000.00	2,138,400.00	1,938,627.00	2,003,034.76
Fines & Penalties	\$ 120,000.00	58,500.00	73,000.00	57,900.38
Miscellaneous Revenues	\$ 87,304.00	70,636.00	72,065.00	53,108.52
Other Financing Sources	\$ -	-	-	-
Total Operating Revenues	\$ 4,661,304.00	2,267,536.00	2,083,692.00	2,114,043.66
Total Available Resources	\$ 7,885,997.00	5,222,430.00	5,038,585.82	4,950,807.19
WATER				
Salaries & Wages	\$ 1,028,000.00	462,000.00	433,042.00	371,201.86
Personnel Benefits	\$ 464,500.00	208,200.00	197,100.00	153,921.49
Supplies	\$ 1,223,633.00	577,750.00	637,041.46	520,076.42
Services	\$ 590,276.00	319,677.00	330,874.00	267,328.18
Intergovernmental	\$ 738,000.00	333,100.00	333,100.00	368,505.23
Capital	\$ 353,181.00	97,010.00	97,010.00	44,997.56
Interfund Services	\$ -	-	-	269,882.63
Total Water	\$ 4,397,590.00	1,997,737.00	2,028,167.46	1,995,913.37
END FUND BAL. - Internal RESERVED	\$ 749,132.00	723,799.00	700,677.00	700,677.00
END FUND BAL. - UNRESERVED	\$ 2,739,275.00	2,500,894.00	2,309,741.36	2,254,216.82
TOTAL USES	7,885,997.00	5,222,430.00	5,038,585.82	4,950,807.19
Revenues less Expenses: (neg # = use of fund balance)	\$ 263,714.00	269,799.00	55,524.54	118,130.29
SEWER				
Beginning Fund Balance	\$ 2,197,625.00	1,962,914.00	1,962,914.15	2,097,231.51
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services	\$ 4,953,967.00	2,522,750.00	2,403,430.00	2,323,750.53
Fines & Penalties				
Miscellaneous Revenues	\$ 56,927.00	28,598.00	31,215.00	15,685.97
Other Financing Sources	\$ -	19,525.00	-	-
Total Operating Revenues	\$ 5,010,894.00	2,570,873.00	2,434,645.00	2,339,436.50
Total Available Resources	\$ 7,208,519.00	4,533,787.00	4,397,559.15	4,436,668.01

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
SEWER				
Salaries & Wages	\$ 1,399,000.00	618,500.00	583,672.00	525,550.17
Personnel Benefits	\$ 661,000.00	273,000.00	264,433.00	222,867.45
Supplies	\$ 145,180.00	74,500.00	65,200.00	63,456.24
Services	\$ 1,372,508.00	935,612.00	951,794.00	951,173.45
Intergovernmental	\$ 653,100.00	314,550.00	314,550.00	288,781.69
Capital	\$ 505,000.00	120,000.00	200,000.00	70,430.21
Interfund Services	\$ -	-	-	351,494.65
Total Sewer	\$ 4,735,788.00	2,336,162.00	2,379,649.00	2,473,753.86
END FUND BAL. - Internal RESERVED	\$ 998,844.00	965,066.00	1,269,236.00	1,269,236.00
END FUND BAL. - UNRESERVED	\$ 1,473,887.00	1,232,559.00	748,674.15	693,678.15
TOTAL USES	\$ 7,208,519.00	4,533,787.00	4,397,559.15	4,436,668.01
Revenues less Expenses:	\$ 275,106.00	234,711.00	54,996.00	(134,317.36)
(neg # = use of fund balance)				
STORM DRAINAGE				
Beginning Fund Balance	\$ 721,336.77	415,428.00	415,428.07	637,559.89
Taxes				
Licenses & Permits				
Intergovernmental	\$ -	336,462.77	326,530.64	141,286.14
Charges for Goods & Services	\$ 1,538,474.00	780,000.00	746,687.00	718,000.78
Fines & Penalties				
Miscellaneous Revenues	\$ 19,386.00	10,746.00	5,200.00	4,598.91
Other Financing Sources	\$ -	-	-	-
Total Operating Revenues	\$ 1,557,860.00	1,127,208.77	1,078,417.64	863,885.83
Total Available Resources	\$ 2,279,196.77	1,542,636.77	1,493,845.71	1,501,445.72
STORM DRAINAGE				
Salaries & Wages	\$ 668,000.00	308,000.00	323,173.00	274,285.08
Personnel Benefits	\$ 306,500.00	139,200.00	141,575.00	112,213.09
Supplies	\$ 31,750.00	19,500.00	21,000.00	18,918.02
Services	\$ 324,923.00	225,920.00	217,924.38	298,660.54
Intergovernmental	\$ 183,835.00	92,700.00	92,667.00	87,226.35
Capital	\$ 11,000.00	35,980.00	35,989.27	294,714.57
Total Storm Drainage	\$ 1,526,008.00	821,300.00	832,328.65	1,086,017.65
END FUND BAL. - Internal RESERVED	\$ 312,139.00	301,584.00	291,950.00	291,950.00
END FUND BAL. - UNRESERVED	\$ 441,049.77	419,752.77	374,027.06	123,478.07
TOTAL USES	\$ 2,279,196.77	1,542,636.77	1,498,305.71	1,501,445.72
Revenues less Expenses:	\$ 31,852.00	305,908.77	246,088.99	(222,131.82)
(neg # = use of fund balance)				

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
WATER CAPITAL IMPROVEMENT				
Beginning Fund Balance	\$ 1,378,971.00	966,059.00	966,059.15	379,289.08
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services				
Fines & Penalties				
Miscellaneous Revenues	\$ 985,981.00	558,912.00	10,770.00	629,845.22
Capital Contributions	\$ -	-	461,831.00	-
Total Operating Revenues	\$ 985,981.00	558,912.00	472,601.00	629,845.22
Total Available Resources	\$ 2,364,952.00	1,524,971.00	1,438,660.15	1,009,134.30
WATER CAPITAL IMPROVEMENT				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ -	-	-	-
Services	\$ 205,950.00	-	-	-
Debt Services - Principal	\$ -	-	-	15,525.24
Debt Services - Interest	\$ -	-	-	155.25
Intergovernmental	\$ 12,500.00	6,000.00	6,000.00	9,369.17
Capital	\$ 1,036,500.00	140,000.00	435,000.00	18,025.49
Total Water Capital	\$ 1,254,950.00	146,000.00	441,000.00	43,075.15
END FUND BAL. - RESERVED	\$ 1,110,002.00	1,378,971.00	997,660.15	966,059.15
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 2,364,952.00	1,524,971.00	1,438,660.15	1,009,134.30
Revenues less Expenses: (neg # = use of fund balance)	\$ (268,969.00)	412,912.00	31,601.00	586,770.07
SEWER CAPITAL IMPROVEMENT				
Beginning Fund Balance	\$ 770,319.84	333,641.00	333,641.39	18,100.18
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services				
Fines & Penalties				
Miscellaneous Revenues	\$ 12,839.00	6,300.00	4,495.00	886,877.90
Capital Contributions	\$ 1,193,790.00	775,934.00	657,397.00	-
Total Operating Revenues	\$ 1,206,629.00	782,234.00	661,892.00	886,877.90
Total Available Resources	\$ 1,976,948.84	1,115,875.00	995,533.39	904,978.08

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
SEWER CAPITAL IMPROVEMENT				
Salaries & Wages				
Personnel Benefits				
Supplies				
Services	\$ -	-	-	134.98
Debt Services - Principal	\$ 650,153.72	322,647.40	322,647.40	321,038.53
Debt Services - Interest	\$ 22,198.58	11,907.76	11,907.76	13,516.63
Intergovernmental	\$ 24,000.00	11,000.00	12,000.00	12,783.43
Capital	\$ 650,000.00	-	-	-
Interfund Services	\$ -	-	-	223,863.12
Total Sewer Capital	\$ 1,346,352.30	345,555.16	346,555.16	571,336.69
END FUND BAL. - RESERVED	\$ 630,596.54	770,319.84	648,978.23	333,641.39
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 1,976,948.84	1,115,875.00	995,533.39	904,978.08
Revenues less Expenses:	\$ (139,723.30)	436,678.84	315,336.84	315,541.21
(neg # = use of fund balance)				
STORM DRAINAGE IMPROVEMENT				
Beginning Fund Balance	\$ 153,859.00	104,991.00	104,990.75	22,601.90
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services	\$ 136,180.00	44,568.00	-	-
Fines & Penalties				
Miscellaneous Revenues	\$ 125,055.00	4,300.00	1,475.00	84,125.39
Capital Contributions	\$ -			
Total Operating Revenues	\$ 261,235.00	48,868.00	1,475.00	84,125.39
Total Available Resources	\$ 415,094.00	153,859.00	106,465.75	106,727.29
STORM DRAINAGE IMPROVEMENT				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ -	-	-	-
Services	\$ -	-	-	-
Intergovernmental				1,736.54
Capital				
Total Storm Drainage	\$ -	-	-	1,736.54
END FUND BAL. - RESERVED	\$ 415,094.00	153,859.00	106,465.75	104,990.75
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 415,094.00	153,859.00	106,465.75	106,727.29

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
Revenues less Expenses: (neg # = use of fund balance)	\$ 261,235.00	48,868.00	1,475.00	82,388.85
BOND REDEMPTION				
Beginning Fund Balance	\$ 18,894.00	18,794.00	18,793.56	17,917.94
Taxes				
Licenses & Permits	\$ -	-	-	-
Intergovernmental				
Charges for Goods & Services				
Fines & Penalties				
Miscellaneous Revenues	\$ 1,416.00	700.00	1,363.00	1,101.92
Non Revenues	\$ 800.00	138,775.00	138,775.00	443,020.00
Total Operating Revenues	\$ 2,216.00	139,475.00	140,138.00	444,121.92
Total Available Resources	\$ 21,110.00	158,269.00	158,931.56	462,039.86
BOND REDEMPTION				
Salaries & Wages				
Personnel Benefits				
Supplies				
Services	\$ 1,500.00	1,000.00	1,000.00	626.30
Debt Services - Principal	\$ -	135,000.00	135,000.00	430,000.00
Debt Services - Interest	\$ -	3,375.00	3,375.00	12,620.00
Intergovernmental	\$ -			
Capital	\$ -	-	-	-
Total Bond Redemption	\$ 1,500.00	139,375.00	139,375.00	443,246.30
END FUND BAL. - RESERVED	\$ 19,610.00	18,894.00	19,556.56	18,793.56
END FUND BAL. - UNRESERVED	\$ -	-	-	-
TOTAL USES	\$ 21,110.00	158,269.00	158,931.56	462,039.86
Revenues less Expenses: (neg # = use of fund balance)	\$ 716.00	100.00	763.00	875.62
BOND RESERVE				
Beginning Fund Balance	\$ 267,507.00	264,707.00	264,706.51	263,307.58
Taxes				
Licenses & Permits				
Intergovernmental				
Charges for Goods & Services				
Fines & Penalties				
Miscellaneous Revenues	\$ 6,599.00	3,200.00	3,695.00	1,798.93
Other Financing Sources	\$ -	-	-	-
Total Operating Revenues	\$ 6,599.00	3,200.00	3,695.00	1,798.93
Total Available Resources	\$ 274,106.00	267,907.00	268,401.51	265,106.51

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
BOND RESERVE				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ -	-	-	-
Services	\$ 800.00	400.00	400.00	400.00
Intergovernmental Capital	\$ -	-	-	-
Total Bond Reserve	\$ 800.00	400.00	400.00	400.00
END FUND BAL. - RESERVED	\$ 159,000.00	159,000.00	159,000.00	159,000.00
END FUND BAL. - UNRESERVED	\$ 114,306.00	108,507.00	109,001.51	105,706.51
TOTAL USES	\$ 274,106.00	267,907.00	268,401.51	265,106.51
Revenues less Expenses: (neg # = use of fund balance)	\$ 5,799.00	2,800.00	3,295.00	1,398.93
EQUIPMENT & VEHICLE				
Beginning Fund Balance	\$ 459,425.00	516,794.00	516,793.52	526,576.37
Taxes				
Licenses & Permits				
Intergovernmental	\$ -	-	-	1,050.00
Charges for Goods & Services	\$ 361,241.00	121,398.00	121,851.00	155,133.56
Fines & Penalties				
Miscellaneous Revenues	\$ 12,316.00	6,000.00	7,560.00	3,469.10
Other Financing Sources				
Total Operating Revenues	\$ 373,557.00	127,398.00	129,411.00	159,652.66
Total Available Resources	\$ 832,982.00	644,192.00	646,204.52	686,229.03
EQUIPMENT & VEHICLE				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ 10,000.00	-	-	-
Services	\$ 169,100.00	82,200.00	87,854.00	67,195.86
Intergovernmental Capital	\$ 349,022.00	102,567.00	110,185.00	102,239.65
Total Equipment & Vehicle	\$ 528,122.00	184,767.00	198,039.00	169,435.51
END FUND BAL. - Internal RESERVED	\$ 200,000.00	200,000.00	200,000.00	200,000.00
END FUND BAL. - UNRESERVED	\$ 104,860.00	259,425.00	248,165.52	316,793.52
TOTAL USES	\$ 832,982.00	644,192.00	646,204.52	686,229.03
Revenues less Expenses: (neg # = use of fund balance)	\$ (154,565.00)	(57,369.00)	(68,628.00)	(9,782.85)

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
IT				
Beginning Fund Balance	\$ 158,407.00	127,984.00	127,983.54	95,754.18
Taxes				
Licenses & Permits				
Intergovernmental	\$ -	-	-	-
Charges for Goods & Services	\$ 565,014.00	285,372.00	266,192.00	252,555.00
Fines & Penalties				
Miscellaneous Revenues	\$ 3,771.00	1,900.00	1,870.00	710.16
Other Financing Sources	\$ -	-	-	-
Total Operating Revenues	\$ 568,785.00	287,272.00	268,062.00	253,265.16
Total Available Resources	\$ 727,192.00	415,256.00	396,045.54	349,019.34
IT				
Salaries & Wages	\$ -	-	-	-
Supplies	\$ 86,164.00	9,000.00	9,000.00	2,134.70
Services	\$ 448,380.00	232,849.00	216,973.16	183,410.67
Intergovernmental				
Capital	\$ -	15,000.00	20,000.00	35,490.43
Total IT	\$ 534,544.00	256,849.00	245,973.16	221,035.80
END FUND BAL. - RESERVED	\$ 192,648.00	158,407.00	150,072.38	127,983.54
TOTAL USES	\$ 727,192.00	415,256.00	396,045.54	349,019.34
Revenues less Expenses:	\$ 34,241.00	30,423.00	22,088.84	32,229.36
(neg # = use of fund balance)				
Building Maintenance				
Beginning Fund Balance	\$ 114,880.00	145,093.00	145,092.88	75,809.86
Taxes				
Licenses & Permits				
Intergovernmental	\$ -	-	-	20,900.00
Charges for Goods & Services	\$ 259,128.00	140,034.00	105,654.00	147,470.00
Fines & Penalties				
Miscellaneous Revenues	\$ 2,753.00	1,650.00	1,410.00	1,748.09
Other Financing Sources	\$ -	-	-	-
Total Operating Revenues	\$ 261,881.00	141,684.00	107,064.00	170,118.09
Total Available Resources	\$ 376,761.00	286,777.00	252,156.88	245,927.95

City of Duvall, Washington

Exhibit A

2019-2020 REVISED PROPOSED BUDGET SUMMARY

Description	2019-2020 Proposed Budget	2018 Year end Estimate	2018 Revised Budget	2017 Actual
Building Maintenance				
Salaries & Wages	\$ -	-	-	-
Personnel Benefits	\$ -	-	-	-
Supplies	\$ 2,600.00	1,300.00	1,515.00	841.77
Services	\$ 181,528.00	140,597.00	144,139.00	99,993.30
Intergovernmental	\$ -			
Capital	\$ 50,000.00	30,000.00	-	-
Total Building Maintenance	\$ 234,128.00	171,897.00	145,654.00	100,835.07
END FUND BAL. - RESERVED	\$ 142,633.00	114,880.00	106,502.88	145,092.88
TOTAL USES	\$ 376,761.00	286,777.00	252,156.88	245,927.95
Revenues less Expenses:	\$ 27,753.00	(30,213.00)	(38,590.00)	69,283.02
(neg # = use of fund balance)				

EXHIBIT B

Budget Notes and Restrictions

1. Sign code update – narrow scope to court case compliance.
2. Duvall Municipal Code changes will be semiannually monitored per the budget.
3. Park Position (hire January 2020) budget appropriation for the position requires supplemental legislative approval prior to any related expenditures of the position, and through a formal legislative action process after consideration of contract work and seasonal labor options to address identified resource capacity needs for parks staff.
4. Streets revenue enhancements and considerations
 - a. Clear and Grade Fee – acreage charge verses cubic yard charge.
 - b. Waste Management Tonnage Fee for WM vehicles.
5. Building/Utilities Inspector is a temporary 2-year position.
6. Temporary Plans Examiner II for 2019-2020 shall be budgeted until the Building Official Certification is acquired. After certification the temporary position will be unfunded and the Building Official position funded.
7. Modifications to Employee Salary Schedules should occur within the preparation of the budget. Staff shall bring forward a salary/compensation and budget impact analysis prior to approval of new salary ranges.
8. Deferred Maintenance for Buildings, with the exception of the Depot Building, will be identified per the outcome of the Governmental Facility Plan.
9. Transportation Benefit District funding source – A 0.2% voted sales tax increase may be placed on the ballot in 2019. If the sales tax option does not pass, at that time Council will revisit the vehicle tab option as a revenue source.
10. Sale of any existing City-owned building will be internally restricted to fund a future City Facility.
11. Staff shall complete a needs and cost analysis prior to proposing a new position.
12. The City will assess additional efficiencies and cost saving initiatives.
13. Updated and expanded financial policies are to be drafted, presented, modified, and approved by the City Council no later than April 30, 2019. These policies will include recommendation and development of a personnel contingency fund, budget stabilization reserve, review and update of General Government Equipment Fund Reserve and Utility Funds Reserve Policies. This process is meant to be collaborative process between the Executive and Legislative Branch. Upon completion of these policies, any new fund restrictions and additional revenue necessary to implement the policies shall be evaluated and implemented as part of the 2nd quarter budget amendment process, or the mid-biennium budget review.

14. During the 2019-20 biennium, after the implementation of the asset management program and completion of the Governmental Facility Plan, the City shall develop a semi-annual report on facility maintenance projects completed and those planned within the succeeding 10-years including cost estimates and final cost. The purpose is to ensure transparency and accountability for planning for and executing necessary maintenance of city facilities.
15. Upon completion of the staff workload analysis, departments shall work with administration to evaluate implementation of recommendations, provide a fiscal analysis of the recommendations, and report to Council.
16. If deferred maintenance proposed, but not included in the final 2019-2020 becomes necessary due to safety, building usability or other urgent concerns, the Council will evaluate those expenditures outside of the budget amendment process upon a staff report and fiscal analysis of projected surplus, reserve and ending fund balances.
17. Administration will provide council with a list of unfunded capital projects (maintenance, etc.) for evaluation of funding should revenues exceed current projections and updated financial policies are implemented quarterly in 2019-2020.
18. Council will discuss the goals of a Governmental Facilities Plan. Based on this discussion, Council shall be presented with and discuss options regarding the Governmental Facilities Plan's scope of work and how to best complete the work with minimal bias and financial savings in mind before moving forward.
19. A 1% rate increase to the water fund shall be provisional pending the outcome of the Water Comprehensive Plan Update. Staff shall evaluate water revenue quarterly and report to the Mayor and Council on any recommended changes.
20. For budgeting purposes of the Human Service Grants, \$10,000 will be allocated for 2019. The remaining \$10,000 will only be allocated in 2020 after careful budget review and considerations from Mayor and City Council, during the mid-biennium budget review.
21. The requested Parks Maintenance Position has been funded, beginning January 1, 2020, subject to a workload analysis and additional data collection efforts in 2019, to be reviewed and discussed by Mayor and City Council, mid-biennium, at which time a decision will be made to proceed with hiring this FTE. The City will budget for a third seasonal worker position for 2019 as part of the first quarter budget amendment(s).
22. The hiring process for the building/utility inspector and seasonal workers will not begin prior to the end of the first quarter of 2019.