

CITY OF GRANITE FALLS

ORDINANCE NO. 954-2018

AN ORDINANCE OF THE CITY OF GRANITE FALLS, WASHINGTON, RELATING TO THE 2018 CITY BUDGET; AND AMENDING ORDINANCE NO. 939-2017 ADOPTING THE 2018 BUDGET TO ADJUST REVENUE ESTIMATES AND APPROPRIATIONS FOR FUNDS AS INCLUDED ON EXHIBIT "A".

WHEREAS, the City Council of the City of Granite Falls, Washington (the "City") adopted the 2018 Budget by Ordinance No. 939-2017 on December 6, 2017, establishing necessary and proper allocations for each department and fund; and

WHEREAS, the 2018 Budget previously has been amended by Ordinances 946-2018, 948-2018, and 953-2018, and

WHEREAS, the amount of revenue and appropriation allocations can only be estimated at the time of finalization of the budget; and

WHEREAS, the City Council has determined it is necessary to make further adjustments in the budget for: 1. Adjust all funds 2018 budgeted beginning cash and investment totals to equate to the actual 2017 ending fund cash and investment totals; 2. Adjust revenue in Fund 001 Current Expense accounting for increased revenues in: local retail sales & use tax, local utility – sewer fund tax, building permits, and plan check fees 3. Move BIAS license/support fees from professional services (funds: Current Expense, Water, and Sewer); 4. Account for Western Pension Trust audit expense (Fund 001 Current Expense); 5. Adjust professional services – plan review (Fund 001 Current Expense) accounting for increased expense; 6. Account for increased revenues in Streets Fund for vehicle fees and fuel tax; 7. Account for increased expense in Streets Fund for repairs and maintenance as well as vehicle/fleet maintenance; 8. Account for increased revenues in Park Impact Fees Fund for impact fees; 9. Account for increased mitigation fees (revenue) in both the CIF / Streets and the CIF / Arterial / Alternate Route funds; 10. Account for anticipated expenses related to construction of the Civic Center / City Hall (Fund 305 Capital Improvement); 11. Account for increased revenues in REET Capital Improvement Fund for excise tax (1st and 2nd); 12. Account for increased revenues and expenses in CIF / Water Fund for general facility charges; 13. Account for increased expenses in CIF / Water Fund for the water line replacement on Galena; 14. Account for decreased revenues in CIF / Sewer Fund for general facility charges; Account for increased expenses in CIF / Sewer Fund for R&D – engineer fees.

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

Section 1. Amendment of 2018 Budget and Appropriation of Funds. The 2018 annual budget, adopted by Ordinance No. 939-2017 for the period January 1, 2018 through December 31, 2018, is hereby further amended by fund to reflect the adjustments to revenue estimates and appropriations in accordance with attached and incorporated Exhibit A.

Section 2. The City Treasurer is hereby authorized and instructed to make the necessary changes to the 2018 annual budget adopted by Ordinance No. 939-2017 and make any necessary and appropriate line item entries and adjustments in order to reflect the amendments contained in this Ordinance.

Section 3. Ordinance No. 939-2017 is hereby amended as necessary to reflect the budget amendments contained in this Ordinance.

Section 4. 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 the 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 5. 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 the publication.

PASSED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 5th DAY OF Sept. 2018.

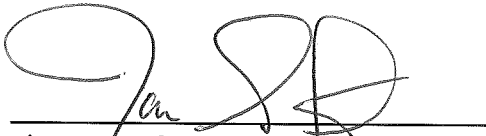
CITY OF GRANITE FALLS


Matthew Hartman, Mayor

ATTEST/AUTHENTICATED:


Darla Reese, City Clerk

Approved as to form:



Thom Graafstra, City Attorney

FILED WITH THE CITY CLERK: August 31, 2018

PASSED BY THE CITY COUNCIL: September 5, 2018

PUBLISHED: September 13, 2018

EFFECTIVE DATE: September 18, 2018

ORDINANCE No: 954-2018

EXHIBIT A

Fund	BARS	Description	Budget	Amended Budget	Change	Explanation
001	308 80 13 00	Beginning Cash & Investment	1,347,740.00	1,459,664.73	111,924.73	Adjust budget to 2017 year-end actual
001	313 11 00 00	Local Retail Sales & Use Tax	472,000.00	590,000.00	118,000.00	YTD \$396,390 -Trend \$595K
001	316 40 02 00	Utility Tax - Sewer Fund	200,000.00	255,000.00	55,000.00	YTD \$170,944 -Trend \$256K
001	322 10 00 00	Building Permits	160,000.00	325,000.00	165,000.00	YTD \$231,656 -Trend \$347K
001	345 83 00 00	Plan Check Fees	104,000.00	175,000.00	71,000.00	YTD \$128,309 -Trend \$192K
001	514 23 41 00	Professional Services - Misc.	2,740.00	300.00	(2,440.00)	Move BIAS licensing/support to new BARS
001	514 23 41 03	Software License and Support	0.00	2,890.00	2,890.00	Move BIAS licensing/support to new BARS
001	521 20 20 00	Benefits	0.00	15,354.61	15,354.61	Western Pension Trust Audit expense
001	558 50 41 01	Prof. Svcs - Plan Review	52,000.00	108,556.50	56,556.50	YTD \$72,371 -Trend \$109K
001	508 80 13 00	Ending Cash & Investments	1,229,568.00	1,678,131.62	448,563.62	
101	308 80 12 00	Beginning Cash & Investment	108,008.00	112,951.81	4,943.81	Adjust budget to 2017 year-end actual
101	317 60 00 00	Vehicle Fees TBD	72,000.00	75,000.00	3,000.00	YTD \$50,926 -Trend \$76K
101	336 00 87 00	Fuel Tax	69,000.00	71,000.00	2,000.00	YTD \$47,912 -Trend \$72K
101	542 30 48 00	Repairs & Maintenance	2,000.00	7,000.00	5,000.00	YTD \$4,492 -Trend \$7K
101	543 50 48 01	Vehicle / Fleet Maintenance	1,500.00	3,800.00	2,300.00	YTD \$2,489 -Trend \$4K
101	508 80 12 00	Ending Cash & Investments	85,883.00	88,526.81	5,643.81	
102	308 10 00 00	Beginning Cash & Investments	6,710.00	6,505.54	(204.46)	Adjust budget to 2017 year-end actual
102	345 85 00 02	Impact Fees	2,300.00	13,340.00	11,040.00	YTD \$13,340
102	508 10 00 00	Ending Balance	9,060.00	19,895.54	10,835.54	
303	308 80 09 00	Beginning Cash & Investment	538,195.00	595,763.77	57,568.77	Adjust budget to 2017 year-end actual
303	345 84 01 00	Mitigation 60% Developer.	105,000.00	225,000.00	120,000.00	YTD \$164,544 -Trend \$247K
303	508 80 09 00	Ending Cash & Investment	407,872.00	585,440.77	177,568.77	
304	308 80 10 00	Beginning Cash & Investment	30,438.00	47,038.18	16,600.18	Adjust budget to 2017 year-end actual
304	345 84 00 01	Mitigation 40% Developer	70,000.00	150,000.00	80,000.00	YTD \$109,696 -Trend \$165K
304	508 80 10 00	Ending Cash & Investment	30,538.00	127,138.18	96,600.18	
305	308 80 11 00	Beginning Cash & Investment	67,895.00	38,973.61	(28,921.39)	Adjust budget to 2017 year-end actual
305	594 59 62 02	Capital Improvement Projects - Civic Ctr/City Hall	0.00	2,130,000.00	2,130,000.00	Anticipated 2018 Civic Ctr / City Hall expense
305	508 80 11 00	Ending Cash & Investments	2,945,394.46	786,473.07	(2,158,921.39)	
306	308 10 00 01	Beginning Cash & Investments	281,358.00	322,678.78	41,320.78	Adjust budget to 2017 year-end actual
306	318 34 00 01	Real Estate Excise Tax-1st 1/2%	80,000.00	170,000.00	90,000.00	YTD \$141,656 -Trend \$174K
306	318 35 00 01	Real Estate Excise Tax-2nd 1/2%	80,000.00	170,000.00	90,000.00	YTD \$141,656 -Trend \$174K
306	508 10 00 01	Ending Cash & Investment	66,540.00	287,860.78	221,320.78	

EXHIBIT A (continued)

Fund	BARS	Description	Budget	Amended Budget	Change	Explanation
401	308 80 08 00	Beginning Cash & Investment	591,674.00	609,670.77	17,996.77	Adjust budget to 2017 year-end actual
401	534 00 41 06	Professional Services - Misc.	6,500.00	3,964.00	(2,536.00)	Move BIAS licensing/support to new BARS
401	534 00 41 10	Software License and Support	0.00	2,600.00	2,600.00	Move BIAS licensing/support to new BARS
401	508 80 08 00	Ending Cash & Investments	553,574.00	571,506.77	17,932.77	
402	308 80 02 00	Beginning Cash & Investment	1,175,685.00	1,284,092.33	108,407.33	Adjust budget to 2017 year-end actual
402	343 40 00 02	General Facilities Charges	299,025.00	625,000.00	325,975.00	YTD \$457,565 - Trend \$686K
402	534 20 52 02	General Facilities Charge - PUD	164,025.00	430,000.00	265,975.00	YTD \$287,955 - Trend \$431K
402	594 34 63 06	Water Line Replace-Galena	213,663.95	238,659.53	24,995.58	Expense increased based upon final schedule B costs plus retainage.
402	508 80 13 00	Ending Cash & Investments	1,229,568.00	1,372,979.75	143,411.75	
403	308 80 08 00	Beginning Cash & Investment	591,674.00	609,670.77	17,996.77	Adjust budget to 2017 year-end actual
403	535 00 41 01	Professional Services - Misc.	5,000.00	3,800.00	(1,200.00)	Move BIAS licensing/support to new BARS
403	535 00 41 10	Software License and Support	0.00	1,200.00	1,200.00	Move BIAS licensing/support to new BARS
403	508 80 08 00	Ending Cash & Investments	553,574.00	571,570.77	17,996.77	
404	308 80 04 00	Beginning Cash & Investment	585,803.00	622,952.74	37,149.74	Adjust budget to 2017 year-end actual
404	343 50 00 04	General Facilities Charges	900,000.00	390,000.00	(510,000.00)	YTD \$264,845 - Trend \$397K
404	535 20 41 00	Research & Development - Engineer	10,000.00	85,631.00	75,631.00	YTD \$85,631
404	508 80 04 00	Ending Cash & Investment	1,240,659.00	692,177.74	(548,481.26)	
405	308 04 05 00	Beginning Cash & Investment	280,114.00	268,076.69	(12,037.31)	Adjust budget to 2017 year-end actual
405	508 80 05 00	Ending Cash & Investment	340,960.00	328,922.69	(12,037.31)	
406	308 80 06 00	Beginning Cash & Investment	138,900.00	143,261.53	4,361.53	Adjust budget to 2017 year-end actual
406	508 80 06 00	Ending Cash & Investment	117,874.00	122,235.53	4,361.53	
407	308 80 07 00	Beginning Cash & Investment	83,429.00	83,468.36	39.36	Adjust budget to 2017 year-end actual
407	508 80 07 00	Ending Cash & Investment	85,179.00	85,218.36	39.36	
630	308 80 00 00	Estimated Beginning Balance	300.00	20,339.50	20,039.50	Adjust budget to 2017 year-end actual
630	508 00 00 00	Ending Balance	3,500.00	23,539.50	20,039.50	