



SULTAN CITY COUNCIL

Agenda Bill No. 20-34

SUBJECT	Public Hearing – 2020 Budget Amendments
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DATE:	DEPT:	CONTACT:	PRESENTER:	ITEM:
06/25/2020	Finance	Laura Koenig	Laura Koenig	Public Hearing #4

Dates Presented: June 25, 2020

Attachments: Power Point Presentation

REQUESTED ACTION: Consider input on the 2020 Budget Amendments.

DESCRIPTION/BACKGROUND

The issue before the Council is to have a public hearing on proposed budget amendments to the 2020 Budget. The 2020 Budget was adopted in December 2019 and several events and circumstances have created impacts to the budget.

The good events:

- The city received a grant to upgrade the Cemetery in the amount of \$9,325. The city also completed the sale of surplus Cemetery property and received \$302992.50.
- The city received a TIB grant in the amount of \$433,736 for overlay projects.
- The city received a planning grant in the amount of \$46,000.
- In the last month, 33 single family residential building permits have been issued bringing in \$989,265.40 to various funds.
- REET collections are at \$175,358 – 88% of the anticipated revenue for the year.
- FEMA – Federal disaster was declared for the 2019 flood event.
- The city received a CARES grant in the amount of \$155,400 to offset costs of COVID 19.

The challenging events:

- COVID 19
- The need to replace the HVAC systems at City Hall and Public Works field office.
- Lake 16 Dam breach and repair costs.
- Increase in costs for the Decant Facility.
- Decrease in revenues for:
 - Cemetery – limited burials
 - Street Fund – Motor Vehicle tax reductions – May was down approximately 50%
 - Water Fund – no collections for late fee or disconnections.
 - General Fund – some tax revenues and customer service fees.
 - All Funds – investment interest has dropped to less than 1%.

As part of the amendment, staff will propose:

- Reductions of revenues for operating funds
- Reductions in expenditures for operating funds.

001 General Operating Fund

The General Fund taxes revenue are currently stable with no significant decreases. Staff and the Mayor will continue to monitor tax revenues on a monthly basis. The major revenue impacts to the General fund are in the service-oriented revenues such as passports, notary service, rental fees and building permits. The city received a planning grant for \$46,625 and COVID Cares Act grant for \$155,400 – these are included in revenues and expenses to zero out the impact. The major reductions in expense are for travel and training.

The reduction in revenues without the grants is: \$49,770

The reduction in expense without the grants is: \$46,210

001 GENERAL FUND REVENUES				
Account	Description	2020 Adopted	2020 Revised Budget	Difference
001-000-308-80-000	Beginning Fund Balance	104,685.00	104,685.00	-
001-000-311-10-000	Real/Personal Property Tax	561,998.00	561,998.00	-
001-000-313-11-000	Local/Retail Sales and Use	411,743.00	411,743.00	-
001-000-313-71-000	Sales Tax - Criminal Justice	93,275.00	93,275.00	-
001-000-316-41-000	B & O Electric	238,557.00	238,557.00	-
001-000-316-42-000	Water Utility Tax	89,170.00	89,170.00	-
001-000-316-43-000	B & O Gas	67,040.00	67,040.00	-
001-000-316-44-000	Sewer Utility Tax	97,550.00	97,550.00	-
001-000-316-46-000	B & O Cable	82,349.00	82,349.00	-
001-000-316-47-000	B & O Telephone	86,541.00	86,541.00	-
001-000-316-48-000	Garbage Utility Tax	34,800.00	34,800.00	-
001-000-316-81-000	Gambling Tax	5,740.00	4,306.00	(1,434.00)
	Total Taxes	1,768,763.00	1,767,329.00	(1,434.00)
001-000-321-91-000	Cable Franchise Fees	62,289.00	62,289.00	-
001-000-321-99-000	Business License	18,450.00	18,450.00	-
001-000-322-10-100	Buildings, Structures	153,000.00	135,000.00	(18,000.00)
001-000-322-10-200	Permits - Other	13,000.00	7,000.00	(6,000.00)
001-000-322-30-000	Animal Licenses	1,640.00	1,640.00	-
001-000-322-90-000	Non Business Permits	2,563.00	1,538.00	(1,025.00)
	Total License/Permits	250,942.00	225,917.00	(25,025.00)
001-000-334-04-200	Plan Grant - Dept of Com.	0.00	46,625.00	46,625.00
001-000-334-	COVID Grant	0.00	155,400.00	155,400.00
001-000-335-03-910	PUD Privilege Tax	34,000.00	34,000.00	-
001-000-336-00-980	Local Government Assistance	100,000.00	100,000.00	-
001-000-336-06-210	Criminal Justice Funding	1,606.00	1,606.00	-
001-000-336-06-025	CJ Contracted Services (Law)	9,000.00	9,000.00	-
001-000-336-06-260	CJ Special Programs	5,802.00	5,802.00	-
001-000-336-06-510	DUI Cities	1,000.00	1,000.00	-
001-000-337-00-100	Sno-Isle Utilities	6,500.00	6,500.00	-
001-000-336-06-410	Marijuana Enforcement	5,905.00	5,905.00	-

001-000-336-06-510	Liquor Excise	28,438.00	28,438.00	-
001-000-336-06-950	Liquor Board Profits	41,544.00	41,544.00	-
	Total Intergovernmental	233,795.00	435,820.00	202,025.00
001-000-341-81-000	Copies and Certifications	308.00	100.00	(208.00)
001-000-341-99-000	Passport Fees	12,300.00	9,480.00	(2,820.00)
001-000-345-81-000	Zoning and Subdivision Fees	35,875.00	35,875.00	-
001-000-345-83-000	Plan Check Fees	63,750.00	52,000.00	(11,750.00)
001-000-345-85-010	Administrative Fees	5,950.00	4,200.00	(1,750.00)
001-000-345-89-010	Prof. - Hearing Examiner	4,100.00	4,100.00	-
001-000-345-89-000	Other Environment Protection	4,100.00	4,100.00	-
		126,383.00	109,855.00	(16,528.00)
001-000-353-10-100	District Court	13,325.00	13,325.00	-
001-000-353-10-300	Violations Bureau	3,075.00	1,800.00	(1,275.00)
001-000-359-90-000	Animal Control Fines	513.00	513.00	-
001-000-359-90-010	Animal Control Fees	513.00	513.00	-
	Total Fines/Forfeits	17,426.00	16,151.00	(1,275.00)
001-000-361-11-000	Investment Interest	4,100.00	2,000.00	(2,100.00)
001-000-361-40-000	Sales Tax Interest	820.00	820.00	-
001-000-362-40-000	Rents and Royalties	3,588.00	1,000.00	(2,588.00)
001-000-362-50-000	USPS Rents	49,295.00	49,295.00	-
001-000-367-11-010	Contributions/Donations	1,000.00	500.00	(500.00)
001-000-369-90-000	Miscellaneous /NSF fees	820.00	500.00	(320.00)
	Total Miscellaneous	59,623.00	54,115.00	(5,508.00)
001-000-397-10-100	Operating Transfer In	56,010.00	56,010.00	-
		56,010.00	56,010.00	
	Total Revenues	2,617,627.00	2,769,882.00	152,255.00

GENERAL FUND	EXPENDITURES			
Account	Description	2020 Adopted	2020 Revised Budget	Difference
005	Legislative			
001-005-511-60-100	Salaries and Wages	33,000.00	33,000.00	-
001-005-511-60-200	Benefits	2,525.00	2,525.00	-
001-005-511-60-310	Office/Operating	300.00	300.00	-
001-005-511-60-311	Office/Operating - Mayor	500.00	500.00	-
001-005-511-60-420	Communication	500.00	500.00	-
001-005-511-60-430	Travel and Seminars	8,500.00	6,000.00	(2,500.00)
001-005-511-80-490	Voter Registration	6,000.00	6,000.00	-
	Total Legislative	51,325.00	48,825.00	(2,500.00)
Account	Description	2020 Adopted	2020 Revised Budget	Difference
010	Executive/Administrative			
001-010-513-10-100	Salaries and Wages	78,476.00	78,476.00	-
001-010-513-10-200	Benefits	31,105.00	31,105.00	-
001-010-513-10-420	Communication	950.00	950.00	-
001-010-513-10-430	Travel and Seminars	5,000.00	1,300.00	(3,700.00)
001-010-513-10-490	Miscellaneous	500.00	300.00	(200.00)
	Total Executive	116,031.00	112,131.00	(3,900.00)
Account	Description	2020 Adopted	2020 Revised Budget	Difference
015	Finance Administration			
001-015-514-23-100	Salaries and Wages	75,079.00	75,079.00	-
001-015-514-23-200	Benefits	28,093.00	28,093.00	-
001-015-514-23-412	Audit Costs	9,000.00	9,000.00	-
001-015-514-23-430	Travel and Seminars	4,000.00	1,500.00	(2,500.00)
001-015-514-23-491	Bank Fees	7,000.00	7,000.00	-
001-015-514-23-490	Miscellaneous Expense	1,000.00	1,000.00	-
001-020-514-60-311	Economic Development	1,000.00	1,000.00	-
	Total Finance	125,172.00	122,672.00	(2,500.00)
Account	Description	2020 Adopted	2020 Revised Budget	Difference
025	Legal Services			
001-025-515-30-100	Salaries and Wages	8,825.00	8,825.00	-
001-025-515-30-200	Benefits	3,291.00	3,291.00	-
001-025-515-30-411	Legal Fees	50,000.00	43,000.00	(7,000.00)
001-025-515-70-510	Crime Victim Services	550.00	550.00	-
	Total Legal	62,666.00	55,666.00	(7,000.00)

Account	Description	2020 Adopted	2020 Revised Budget	Difference
035	Other Governmental Services			
001-035-518-90-310	Office/Operating Supplies	15,000.00	13,500.00	(1,500.00)
001-035-518-90-310	COVID supply	0.00	155,400.00	155,400.00
001-035-517-90-310	Wellness	1,000.00	1,000.00	-
001-035-518-90-340	Books and Periodicals	5,000.00	2,500.00	(2,500.00)
001-035-518-20-490	Organization Dues	8,258.00	8,258.00	-
001-035-518-90-410	Professional Services	20,350.00	15,000.00	(5,350.00)
001-035-518-90-420	Communication	6,500.00	6,500.00	-
001-035-518-90-440	Advertising and Legal Notices	2,500.00	1,700.00	(800.00)
001-035-518-90-460	Insurance	63,000.00	63,000.00	-
001-035-518-90-470	Utilities	7,000.00	7,000.00	-
001-035-518-90-480	Repair and Maintenance	500.00	500.00	-
001-035-518-90-490	Miscellaneous	1,500.00	1,000.00	(500.00)
	Total Other Gov.	130,608.00	275,358.00	144,750.00
Account	Description	2020 Adopted	2020 Revised Budget	Difference
040	Law Enforcement			
001-040-521-20-100	Salaries and Wages	1,708.00	1,708.00	-
001-040-521-20-200	Benefits	913.00	913.00	-
001-040-521-20-210	Disability Insurance	8,328.00	8,328.00	-
001-040-521-20-490	Miscellaneous/Training	7,500.00	2,500.00	(5,000.00)
001-040-521-20-411	Professional Service - SnoCty	1,026,012.00	1,026,012.00	-
001-040-521-20-500	Intergovernmental - SNOPAC	75,000.00	75,000.00	-
001-040-521-20-510	Intergovernmental - 800 MHZ	14,000.00	10,000.00	(4,000.00)
	Total Law	1,133,461.00	1,124,461.00	(9,000.00)
Account	Description	2020 Adopted	2020 Revised Budget	Difference
045	Law Enforcement Agency Fees			
001-045-521-90-491	Misc- Court Filing Fees	18,000.00	18,000.00	-
001-045-521-90-412	Professional Prosecutor	61,500.00	61,500.00	-
001-045-521-90-411	Public Defender Attorney	30,000.00	30,000.00	-
001-045-521-90-492	Miscellaneous - Jail Fees	60,000.00	60,000.00	-
	Total Law Agency	169,500.00	169,500.00	-
Account	Description	2020 Adopted	2020 Revised Budget	Difference
050	Emergency Services			
001-050-525-50-310	Operating Supplies	500.00	500.00	-
001-050-525-50-480	Repair and Maintenance	2,500.00	2,500.00	-
001-050-525-10-510	Depart of Emergency Mgmt	7,460.00	7,460.00	-
	Total Emergency	10,460.00	10,460.00	-

Account	Description	2020 Adopted	2020 Revised Budget	Difference
060	Code Enforcement			
001-030-554-30-100	Salaries and Wages	37,532.00	37,532.00	-
001-030-554-30-200	Benefits	20,156.00	20,156.00	-
001-030-554-30-310	Office/Operating Supplies	1,200.00	1,200.00	-
001-030-554-30-360	Vehicle Operation/Maintenance	500.00	500.00	-
001-030-554-30-410	Professional Services	1,000.00	500.00	(500.00)
001-030-554-30-420	Communication	800.00	800.00	-
001-030-554-30-430	Travel and Seminars	1,000.00	500.00	(500.00)
	Total Code	62,188.00	61,188.00	(1,000.00)
Account	Description	2020 Adopted	2020 Revised Budget	Difference
065	Planning and Development			
001-065-558-60-100	Salaries and Wages	124,013.00	124,013.00	-
001-065-558-60-200	Benefits	52,480.00	52,480.00	-
001-065-558-60-310	Office/Operating Supplies	1,000.00	1,000.00	-
001-065-558-60-411	Professional Services	116,000.00	116,000.00	-
001-065-558-60-411	Planning Grant	0.00	46,625.00	46,625.00
001-065-558-60-420	Communication	800.00	800.00	-
001-065-558-60-430	Travel and Seminars	2,000.00	1,000.00	(1,000.00)
001-065-558-60-440	Advertising and Legal Notices	1,000.00	1,000.00	-
001-065-558-60-490	Miscellaneous	500.00	500.00	-
	Total Planning	297,793.00	343,418.00	45,625.00
Account	Description	2020 Adopted	2020 Revised Budget	Difference
070	Building and Community Dev.			
001-070-558-50-100	Salaries and Wages	153,657.00	153,657.00	-
001-070-558-50-200	Benefits	55,020.00	55,020.00	-
001-070-558-50-310	Operating Supplies	500.00	500.00	-
001-070-558-50-340	Books and Periodical	300.00	300.00	-
001-070-558-50-420	Communication	1,000.00	1,000.00	-
001-070-558-50-430	Travel and Seminars	1,200.00	600.00	(600.00)
001-070-558-50-490	Miscellaneous	400.00	400.00	-
001-070-558-50-411	SnoCty Plan/Building Service	1,500.00	1,500.00	-
	Total Building	213,577.00	212,977.00	(600.00)
Account	Description	2020 Adopted	2020 Revised Budget	Difference
075	Public Health			
001-075-562-50-410	Intergovernmental	1,500.00	1,500.00	-
	Total Health	1,500.00	1,500.00	-
080	Library			

001-080-572-20-470	Utilities	5,700.00	5,700.00	-
	Total Library	5,700.00	5,700.00	-
Account	Description	2020 Adopted	2020 Revised Budget	Difference
085	Parks and Recreation			
001-085-576-80-100	Salaries and Wages	109,039.00	109,039.00	-
001-085-576-80-200	Benefits	52,600.00	52,600.00	-
001-085-576-80-220	Uniforms	800.00	800.00	-
001-085-576-80-310	Office/Operating Supplies	8,110.00	7,000.00	(1,110.00)
001-085-576-80-350	Small Tools/Minor Equipment	475.00	475.00	-
001-085-576-80-360	Vehicle Maintenance	2,500.00	2,500.00	-
001-085-576-80-370	Vehicle Repair	500.00	500.00	-
001-085-576-80-420	Communication	1,200.00	1,200.00	-
001-085-576-80-430	Travel and Seminars	772.00	772.00	-
001-085-576-80-450	Rentals	500.00	500.00	-
001-085-576-80-410	Professional	4,850.00	2,000.00	(2,850.00)
001-085-576-80-470	Utilities	7,200.00	7,200.00	-
001-085-576-80-480	Repair and Maintenance	9,100.00	6,000.00	(3,100.00)
001-085-576-80-490	Miscellaneous	2,500.00	1,500.00	(1,000.00)
001-085-594-80-640	Capital - Equipment	2,500.00	2,500.00	-
001-085-597-55-000	Operating Transfer Out	7,000.00	7,000.00	-
	Total Parks	209,646.00	201,586.00	(8,060.00)
Account	Description	2020 Adopted	2020 Revised Budget	Difference
E90	Interfund Services			
	Operating Transfer Out -104	12,000.00	12,000.00	-
001-090-597-55-001	Operating Transfer Out - 114	16,000.00	16,000.00	-
		28,000.00	28,000.00	-
	Total Expenditures	2,617,627.00	2,773,442.00	155,815.00

113 Building Maintenance Fund

The 2020 adopted budget included funds to replace the HVAC in the Community Center above the Council meeting room. During the upgrade process, it was determined that the entire system at City Hall needed to be replaced. The HVAC system at the Public Works building also required replacement. This increase in costs will require the city to postpone work on the exterior of City Hall and the Post Office. Staff recommends property taxes allocated to the Building fund be allocated to the Street Fund.

Account	Description	2020 Adopted	2020 Revised Budget	Increase/ Decrease
113-000-308-80-000	Beginning Fund Balance	40,000.00	220,000.00	180,000.00
113-000-311-10-000	Property Tax	25,191.00	13,009.00	(12,182.00)
113-000-316-41-000	Utility Tax - Electrical	9,500.00	9,500.00	-
113-000-316-43-000	Utility Tax - Gas	2,000.00	2,000.00	-
113-000-316-47-000	Utility Tax - Telephone	3,000.00	3,000.00	-
113-000-361-11-000	Investment Interest	450.00	450.00	-
113-000-334-00-000	Legislative Proviso - Flood	277,000.00	277,000.00	-
113-000-397-40-400	Operating Transfer In	-	-	-
	Total Revenues	357,141.00	524,959.00	167,818.00
Account	Description	2020 Adopted	2020 Revised Budget	Increase/ Decrease
113-113-518-30-100	Salary and Wages	21,406.00	21,406	-
113-113-518-30-200	Benefits	13,033.00	13,033	-
113-113-518-30-310	Operating Supply	3,500.00	3,500	-
113-113-518-30-410	Professional Service	0.00	17,000	17,000.00
113-113518-30-480	Repair and Maintenance	5,000.00	5,000	-
113-000-594-18-064	Capital - Flood Protection	277,000.00	277,000	-
113-113-594-18-640	Capital Equipment	1.00	3,000	2,999.00
113-113594-00-620	Capital - Buildings	37,181.00	185,000	147,819.00
	Total Expenditures	357,121.00	524,939.00	167,818.00

114 Information Technology Fund

The Covid-19 pandemic required the city to change the way employees performed daily work and work schedule. To limit staff in the office, all employees performed work by telecommuting. This required the set up of laptop commuters and for long term, the purchase of additional laptops.

Costs for the additional expense will be covered by transfers from the operating funds and from funds received under the Cares Act grant.

IT FUND

Account	Description	2020 Adopted	2020 Revised Budget	Increase/ Decrease
114-000-308-80-000	Beginning Fund Balance			-
114-000-361-11-000	Investment Interest	500.00	500.00	-
114-000-397-50-500	Operating Transfer In	98,091.00	123,091.00	25,000.00
	Total Revenue	98,591.00	123,591.00	25,000.00
Account	Description	2020 Adopted	2020 Revised Budget	Increase/ Decrease
114-114-518-80-310	Operating Supply	1,591.00	4,000.00	2,409.00
114-114-518-80-410	Professional Service	45,000.00	60,591.00	15,591.00
114-114-518-80-480	Repair and Maintenance	2,000.00	2,000.00	-
114-114-594-80-640	Capital - Equipment	50,000.00	57,000.00	7,000.00
	Total Expense	98,591.00	123,591.00	25,000.00

103 Cemetery and 621 Cemetery Trust

In January 202, the city completed the sale of Cemetery property that was declared surplus and received \$303,243 for the sale. The proceeds were receipted into the Cemetery Trust fund. The city incurred \$9,205 in costs for the appraisal and survey of the property and those costs were charged to the Cemetery operating fund. Staff recommends a transfer of the \$9,205 from the trust fund to the operating fund to cover the costs of the sale.

At the June 11, 2020 Council meeting, the Council discussed using \$30,000 of the property sale proceeds to make improvements to the Cemetery. The city also received a grant in the amount of \$9,325 for Cemetery improvements.

Account	Description	2020 Adopted	2020 Revised Budget	Increase/ Decrease
103-000-308-80-000	Beginning Fund Balance			
103-000-334-06-900	Grant - Dept Arch/Historic Preservation	0.00	9,325.00	9,325.00
103-000-343-60-000	Cemetery Fees	25,000.00	25,000.00	0.00
103-000-361-11-000	Investment Interest	300.00	300.00	0.00
103-000-397-00-000	Operating Transfer In - 621	0.00	39,205.00	39,205.00
	Total Revenue	25,300.00	73,830.00	48,530.00
Account	Description	2020 Adopted	2020 Revised Budget	Increase/ Decrease
103-103-536-10-010	Salaries and Wages	8,215.00	8,215.00	0.00
103-103-536-10-200	Benefits	3,718.00	3,718.00	0.00
103-103-536-10-310	Operating Supplies	650.00	650.00	0.00
103-103-536-10-340	Items for Resale	2,500.00	2,500.00	0.00
103-103-536-10-350	Small Tools/Minor Equipment	100.00	100.00	0.00
103-103-536-10-360	Vehicle Operation/Maintenance	400.00	400.00	0.00
103-103-536-10-410	Professional Services	5,000.00	15,000.00	10,000.00
103-103-536-10-460	Insurance	1,700.00	1,700.00	0.00
103-103-594-36-620	Capital Improvements	0.00	39,325.00	39,325.00
103-103-597-40-000	Operating Transfers Out	500.00	500.00	0.00
	Total Expense	22,783.00	72,108.00	49,325.00
	CEMETERY TRUST FUND			
Account	Description	2020 Adopted	2020 Revised Budget	Increase/ Decrease
621-000-308-10-000	Beginning Fund Balance	0.00	0.00	0.00
621-000-361-11-000	Investment Interest	500.00	500.00	0.00
621-621-343-60-000	Perpetual Care	1,000.00	1,000.00	0.00
621-000-395-10-000	Sale of Fixed Assets	0.00	302,992.50	302,992.50
	Total Revenue	1,500.00	304,492.50	302,992.50
621-621-597-00-000	Operating Transfer Out - 103	0.00	39,205.00	39,205.00
	Total Expense	0.00	39,205.00	39,205.00

101 Street Operating Fund

The Street Operating fund has seen the largest impact in revenues due to the COVID virus. The major source of funding in from Motor Vehicle Excise tax and with the reduction in commuting, the city saw a 50% drop in revenue for April. To help offset the reduction in MVET, staff recommends that property tax revenue allocated to the Building fund be reallocated to the Streets fund. This will provide \$12,000 to offset the anticipated loss of MVET funds.

Account Number	Description	2020 Budget	2020 Revised Budget	Difference
101-000-308-80-000	Beginning Fund Balance	0.00	0.00	-
101-000-311-10-000	Real and Personal Property Tax	118,082.00	130,082.00	12,000.00
101-000-316-41-000	B & O Electric	41,000.00	41,000.00	-
101-000-316-43-000	Utility Tax Gas	4,700.00	4,700.00	-
101-000-316-47-000	Utility Tax Telephone	7,500.00	7,500.00	-
101-000-322-40-000	Street/Curb Permits -ROW	4,500.00	4,500.00	-
101-000-336-00-710	Multimodal Trans - City	7,045.00	7,045.00	-
101-000-336-00-870	Motor Vehicle Excise Tax	110,075.00	90,075.00	(20,000.00)
101-000-361-11-000	Investment Interest	400.00	400.00	-
	Revenue total	293,302.00	285,302.00	(8,000.00)
Account Number	Description	2020 Budget	2020 Revised Budget	Difference
101-150-542-30-100	Salaries and Wages	115,615.00	115,615.00	-
101-150-542-30-200	Employee Benefits	54,065.00	54,065.00	-
101-150-542-30-220	Uniforms	500.00	500.00	-
101-150-542-30-310	Operating Supplies	10,080.00	8,000.00	(2,080.00)
101-150-542-30-320	Office Supplies	750.00	750.00	-
101-150-542-30-350	Small Tools/Minor Equipment	300.00	300.00	-
101-150-542-30-360	Vehicle Operation/Maintenance	2,000.00	2,000.00	-
101-150-542-30-370	Vehicle Repair	2,000.00	2,000.00	-
101-150-542-30-410	Professional Services	5,000.00	4,000.00	(1,000.00)
101-150-542-30-420	Communication	3,300.00	3,300.00	-
101-150-542-30-430	Travel and Seminars	1,320.00	320.00	(1,000.00)
101-150-542-30-460	Insurance	9,500.00	9,500.00	-
101-150-542-30-490	Miscellaneous	690.00	690.00	-
101-150-594-30-640	Capital - Equipment and Signs	2,600.00	2,600.00	-
101-150-597-30-000	Operating Transfer Out - 104	29,230.00	24,000.00	(5,230.00)
101-150-597-50-010	Operating Transfer Out - 114	10,415.00	6,415.00	(4,000.00)
101-160-542-30-480	Repair and Maintenance	500.00	500.00	-
101-160-542-63-470	Utilities	38,000.00	38,000.00	-
101-160-542-66-310	Snow and Ice Removal	5,000.00	2,000.00	(3,000.00)
101-160-542-67-310	Street Cleaning	500.00	500.00	-
	Expense total	291,365.00	275,055.00	(16,310.00)

400 Water Operating Fund

Water revenues for utility billing have not had a significant decrease, however, the suspension of late fees and disconnection fees has impacted revenues. The water fund will also contribute to the cost of the Decant Facility.

Account Number	Description	2020 Budget	2020 Revised Budget	Difference
400-000-337-00-000	Startup Water District	48,000.00	48,000.00	0.00
400-000-341-82-100	Engineering Review	3,000.00	3,000.00	0.00
400-000-342-40-200	Inspection Fees	500.00	500.00	0.00
400-000-343-40-000	Water Service	1,486,113.00	1,486,113.00	0.00
400-000-343-40-100	Authorization to Bill Tenant	200.00	200.00	0.00
400-000-343-40-200	Late Fees - Water Service	23,000.00	12,000.00	-11000.00
400-000-359-10-000	Turn On/Off Fees	12,000.00	6,000.00	-6000.00
400-000-361-11-000	Investment Interest	1,700.00	1,020.00	-680.00
400-000-369-90-000	Miscellaneous	1,000.00	5,000.00	4000.00
400-000-379-10-000	Water Connection Charges	34,000.00	24,000.00	-10000.00
		1,609,513.00	1,585,833.00	(23,680.00)
Account Number	Description	2020 Budget	2020 Revised Budget	Difference
400-400-534-80-100	Salaries and Wages	475,444.00	475,444.00	0.00
400-400-534-80-200	Benefits	213,202.00	213,202.00	0.00
400-400-534-80-220	Uniforms	2,000.00	2,000.00	0.00
400-400-534-80-310	Operating Supply	60,830.00	55,000.00	-5830.00
400-400-534-80-320	Office Supplies	3,000.00	3,000.00	0.00
400-400-534-80-350	Small Tools/Equipment	30,375.00	25,000.00	-5375.00
400-400-534-80-360	Vehicle Op/Maintenance	7,500.00	7,500.00	0.00
400-400-534-80-370	Vehicle Repair	5,000.00	5,000.00	0.00
400-400-534-80-410	Professional Service	51,325.00	50,000.00	-1325.00
400-400-534-80-420	Communication	13,000.00	13,000.00	0.00
400-400-534-80-430	Travel and Seminars	7,930.00	4,000.00	-3930.00
400-400-534-80-450	Rentals	1,000.00	1,000.00	0.00
400-400-534-80-460	Insurance	57,000.00	57,000.00	0.00
400-400-534-80-470	Utilities	22,000.00	22,000.00	0.00
400-400-534-80-471	Water Service - Everett	15,000.00	15,000.00	0.00
400-400-534-80-480	Repair and Maintenance	31,500.00	31,500.00	0.00
400-400-534-80-490	Miscellaneous	29,355.00	27,000.00	-2355.00
400-400-534-80-491	Water - Testing	6,500.00	6,500.00	0.00
400-400-534-80-492	Taxes - Excise	70,000.00	70,000.00	0.00
400-400-594-80-640	Capital - Equipment	18,500.00	18,500.00	0.00
400-400-597-20-000	Operating Transfer Out - 412	272,633.00	272,633.00	0.00
400-400-597-30-010	Operating Transfer Out - 104	35,230.00	35,230.00	0.00
400-400-597-30-030	Operating Transfer Out - 409	140,726.00	95,861.00	-44865.00
400-400-597-50-020	Operating Transfer Out - 114	23,660.00	23,660.00	0.00
400-400-597-50-020	Operating Transfer Out - 410	-	40,000.00	40000.00
400-400-597-50-040	Operating Transfer Out - 001	16,803.00	16,803.00	0.00
		1,609,513.00	1,585,833.00	(23,680.00)

401 Sewer Operating Fund

Sewer revenues for utility billing have not had a significant decrease, however, the suspension of late fees and disconnection billing fees has impacted revenues. The sewer fund will also contribute to the cost of the Decant Facility.

Account Number	Description	2020 Budget	2020 Revised Budget	Difference
401-000-341-00-100	Engineering Services	5,000.00	5,000.00	0.00
401-000-342-00-200	Sewer Inspection Fee	7,500.00	7,500.00	0.00
401-000-343-50-000	Sewer Service	1,625,830.00	1,625,830.00	0.00
401-000-343-50-200	Late Fees - Sewer Service	15,000.00	7,000.00	-8000.00
401-000-361-11-000	Investment Interest	5,000.00	3,000.00	-2000.00
	Total Revenues	1,658,330.00	1,648,330.00	(10,000.00)
Account Number	Description	2020 Budget	2020 Revised Budget	Difference
401-401-535-80-100	Salaries and Wages	428,786.00	428,786.00	0.00
401-401-535-80-200	Benefits	174,633.00	174,633.00	0.00
401-401-535-80-220	Uniforms	2,000.00	2,000.00	0.00
401-401-535-80-310	Operating Supplies	40,930.00	40,930.00	0.00
401-401-535-80-320	Office Supplies	3,000.00	2,500.00	-500.00
401-401-535-80-350	Small Tools/Minor Equipment	5,200.00	5,200.00	0.00
401-401-535-80-360	Vehicle Operation Maintenance	5,000.00	5,000.00	0.00
401-401-535-80-370	Vehicle Repair	3,000.00	3,000.00	0.00
401-401-535-80-410	Professional Service	51,325.00	51,325.00	0.00
401-401-535-80-411	Services - Sludge Hauling	23,000.00	23,000.00	0.00
401-401-535-80-420	Communication	13,000.00	13,000.00	0.00
401-401-535-80-430	Travel and Seminars	6,000.00	2,500.00	-3500.00
401-401-535-80-450	Rentals	6,000.00	6,000.00	0.00
401-401-535-80-460	Insurance	68,000.00	68,000.00	0.00
401-401-535-80-470	Utilities	43,000.00	43,000.00	0.00
401-401-535-80-480	Repair and Maintenance	43,500.00	43,500.00	0.00
401-401-535-80-490	Miscellaneous	13,155.00	10,000.00	-3155.00
401-401-535-80-491	Sewer - Testing	3,500.00	3,500.00	0.00
401-401-535-80-492	Taxes - Excise	35,000.00	35,000.00	0.00
401-401-594-80-640	Capital - Equipment	32,500.00	32,500.00	0.00
401-401-597-20-000	Operating Transfer Out - 413	300,890.00	300,890.00	0.00
401-401-597-30-010	Operating Transfer Out - 104	35,230.00	35,230.00	0.00
401-401-597-30-030	Operating Transfers Out - 407	141,218.00	98,373.00	-42845.00
401-401-597-50-020	Operating Transfers Out - 114	23,660.00	23,660.00	0.00
401-401-597-50-020	Operating Transfer Out - 410	0.00	40,000.00	40000.00
401-401-597-50-040	Operating Transfer Out - 001	16,803.00	16,803.00	0.00
401-401-597-50-040	Operating Transfer Out - 207	140,000.00	140,000.00	0.00
	Total Expense	1,658,330.00	1,648,330.00	(10,000.00)

402 Garbage Operating Fund

Garbage revenues for utility billing have not had a significant decrease. The garbage truck has major repairs completed over the past few months. The garbage fund will also contribute to the cost of the Decant Facility. Staff will recommend that a correction be made to allocate the cost of the garbage truck repairs to the 104 Equipment fund.

Account Number	Description	2020 Budget	2020 Revised Budget	Difference
402-000-316-48-000	Garbage State Tax	25,000.00	25,000.00	-
402-000-321-91-000	Garbage Franchise Fees	3,000.00	3,000.00	-
402-000-333-03-100	Coordinated Prevention Grant	700.00	700.00	-
402-000-343-70-000	Garbage/Solid Waste	580,000.00	580,000.00	-
402-000-343-70-100	Recycling Charges	226,956.00	226,956.00	-
402-000-361-11-000	Investment Interest	1,500.00	750.00	(750.00)
402-000-362-20-000	Dumpster Charges	21,000.00	21,000.00	-
402-000-369-90-000	Miscellaneous	1,400.00	700.00	(700.00)
	Total Revenues	859,556.00	858,106.00	(1,450.00)
Account Number	Description	2020 Budget	2020 Revised Budget	Difference
402-402-537-80-100	Salaries and Wages	176,456.00	176,456.00	-
402-402-537-80-200	Benefits	88,343.00	88,343.00	-
402-402-537-80-220	Uniforms	2,000.00	2,000.00	-
402-402-537-80-310	Operating Supplies	4,050.00	4,050.00	-
402-402-537-80-320	Office Supplies	2,500.00	2,000.00	(500.00)
402-402-537-80-350	Small Tools/Minor Equipment	500.00	500.00	-
402-402-537-80-360	Vehicle Operation/Maintenance	20,000.00	20,000.00	-
402-402-537-80-370	Vehicle Repair	3,000.00	13,000.00	10,000.00
402-402-537-80-380	CPG Grant - Clean UP	700.00	-	(700.00)
402-402-537-80-410	Professional	1,000.00	1,000.00	-
402-402-537-80-420	Communication	8,000.00	8,000.00	-
402-402-537-80-430	Travel and Seminars	980.00	-	(980.00)
402-402-537-80-460	Insurance	36,000.00	36,000.00	-
402-402-537-80-470	Utilities	2,500.00	2,500.00	-
402-402-537-80-480	Repair and Maintenance	200.00	200.00	-
402-402-537-80-490	Miscellaneous	5,235.00	5,235.00	-
402-402-537-80-493	Intergovernmental - Recycle	211,000.00	211,000.00	-
402-402-537-80-494	Intergovernmental - Disposal F	206,000.00	206,000.00	-
402-402-537-80-492	Taxes - Excise	25,000.00	25,000.00	-
402-402-594-80-640	Capital Outlay - Equipment	5,500.00	3,000.00	(2,500.00)
402-402-597-30-000	Operating Transfer Out - 104	32,360.00	5,000.00	(27,360.00)
402-402-597-30-000	Operating Transfer Out - 410	0.00	20,000.00	20,000.00
402-402-597-50-010	Operating Transfer Out - 114	11,400.00	11,400.00	-
402-402-597-50-040	Operating Transfer - 001	16,803.00	16,803.00	-
	Total Expense	859,527.00	857,487.00	(2,040.00)

406 Stormwater Operating Fund

Stormwater revenues for utility billing have not had a significant decrease. The Stormwater fund will also contribute to the cost of the Decant Facility.

Account Number	Description	2020 Budget	2020 Revised Budget	Difference
406-000-343-10-000	Stormwater Utility Fee	238,768.00	238,768.00	-
406-000-343-10-000	Developer fees	10,000.00	5,000.00	(5,000.00)
406-000-361-11-000	Investment Interest	800.00	800.00	-
	Total Revenues	249,568.00	244,568.00	(5,000.00)
Account Number	Description	2020 Budget	2020 Revised Budget	Difference
406-406-531-10-100	Salaries and Wages	104,883.00	104,883.00	-
406-406-531-10-200	Benefits	50,222.00	50,222.00	-
406-406-531-10-220	Uniforms	700.00	700.00	-
406-406-531-10-310	Operating Supplies	1,900.00	1,900.00	-
406-406-531-10-320	Office Supplies	500.00	500.00	-
406-406-531-10-350	Small Tools/Minor Equipment	100.00	100.00	-
406-406-531-10-360	Vehicle Operation Maintenance	1,600.00	1,600.00	-
406-406-531-10-370	Vehicle Repair	1,000.00	1,000.00	-
406-406-531-10-410	Professional Service	5,000.00	5,000.00	-
406-406-531-10-420	Communication	1,000.00	1,000.00	-
406-406-531-10-430	Travel and Seminars	2,740.00	600.00	(2,140.00)
406-406-531-10-450	Rentals	500.00	500.00	-
406-406-531-10-460	Insurance	10,000.00	10,000.00	-
406-406-531-10-480	Repair and Maintenance	5,200.00	4,307.00	(893.00)
406-406-531-10-490	Miscellaneous	990.00	990.00	-
406-406-531-10-492	State Excise Tax	3,765.00	3,765.00	-
406-406-594-80-640	Capital Outlay - Equipment	3,000.00	3,000.00	-
406-406-597-20-010	Operating Transfer - 410 Cap	1,967.00	-	(1,967.00)
406-406-597-50-020	Operating Transfers Out - 114	11,400.00	11,400.00	-
406-406-597-50-040	Operating Transfer - 001	5,601.00	5,601.00	-
406-406-597-60-030	Operating Transfer Out - 104	37,500.00	37,500.00	-
	Total Expense	249,568.00	244,568.00	(5,000.00)

303 Street Construction Fund

The city received a grant from TIB for street overlays in the amount of \$433,736 after the adoption of the 2020 budget. The fund is increased to include the grant and the transfer in to cover the city portion of the project.

Account Number	Description	2020 Budget	2020 Revised Budget	Difference
303-000-308-80-000	Beginning Fund Balance	1,200,000.00	1,200,000.00	0.00
303-000-334-20-200	WSDOT - Funding	2,500,000.00	2,500,000.00	0.00
303-000-333-03-600	TIB Funding -Overlay Project	0.00	433,736.00	433,736.00
303-000-397-10-100	Operating Transfer In	100,000.00	134,000.00	34,000.00
303-000-397-10-100	Operating Transfer In 108	770,500.00	770,500.00	0.00
	Total Resources	4,570,500.00	5,038,236.00	467,736.00
Account Number	Description	2020 Budget	2020 Revised Budget	Difference
303-303-595-10-410	Engineering (Street Projects)	323,193.00	323,193.00	0.00
303-303-595-30-632	Pedestrian Bridge	4,082,478.00	4,082,478.00	0.00
303-303-595-30-631	3rd Street - Retainage	0.00	60,000.00	60,000.00
303-303-595-31-630	Overlay Project	0.00	481,929.00	481,929.00
303-303-595-30-630	Sidewalks	25,000.00	25,000.00	0.00
303-303-595-31-630	Street Construction - Other	65,000.00	65,000.00	0.00
	Total Expense	4,495,671.00	5,037,600.00	541,929.00

409 Water System Improvement Fund

In early 2020, the city staff found damage to the dam at Lake 16 caused by subterranean water seepage. Emergency repairs were completed and design for the permanent repair was started. The city is currently in the process of issuing revenue bonds to complete the repairs.

Account Number	Description	2020 Budget	2020 Revised Budget	Difference
409-000-308-80-000	Beginning Fund Balance	15,000.00	15,000.00	0.00
409-000-334-14-200	Grant Funds - Leg Proviso	246,962.00	246,962.00	0.00
409-000-361-11-000	Investment Interest	500.00	500.00	0.00
409-000-391-20-000	Bond Funding	0.00	850,000.00	850,000.00
409-000-397-10-100	Operating Transfer In	773,007.00	1,152,000.00	378,993.00
	Total Resources	1,035,469.00	2,264,462.00	1,228,993.00
Account Number	Description	2020 Budget	2020 Revised Budget	Difference
409-409-594-34-410	Professional - Engineer	521,962.00	269,679.00	-252,283.00
409-409-594-34-600	Construction - Water Bridge	488,507.00	488,507.00	0.00
409-409-594-34-600	Lake 16 Repair	0.00	1,500,000.00	1,500,000.00
409-409-594-34-630	Construction -other	25,000.00	5,500.00	-19,500.00
	Total Expense	1,035,469.00	2,263,686.32	1,228,217.32