



MONROE CITY COUNCIL

Agenda Bill No. 20-127

| | |
|-----------------|--|
| SUBJECT: | Ordinance No. 010/2020, Amending 2020 Budget; Final Reading |
|-----------------|--|

| | | | | |
|--------------|--------------|-----------------|-------------------|-----------------|
| DATE: | DEPT: | CONTACT: | PRESENTER: | ITEM: |
| 08/25/2020 | Finance | Becky Hasart | Becky Hasart | Consent Item #5 |

Discussion: 05/12/2020, 07/28/2020 Finance Report, 08/04/2020, 08/11/2020
First Reading: 08/11/2020

- Attachments:**
1. Ordinance No 010/2020, 2020 Budget Amendment
 Exhibit A – 2020 Salary Scale
 Exhibit B – Beginning Fund Balances
 Exhibit C – Line Item Changes
 Exhibit D – Detailed Amendment Fund Changes

REQUESTED ACTION: Move to adopt Ordinance No 010/2020, amending the budget for fiscal year 2020 to account for actual beginning fund balances, new or decreased revenues and expenditures; providing for severability, and establishing an effective date.

POLICY CONSIDERATIONS

RCW 35A.33 governs the budget process for optional municipal code cities, such as the City of Monroe. A balanced budget which does not exceed its resources must be adopted by each city in order to operate.

Each year, the City amends its budget to recognize actual beginning fund balances after the annual report is complete. In addition, various Council approved adjustments are incorporated into the budget amendment at the same time. For 2020 Budget Amendments, the policy question for Council is what additional adjustments should be made to reflect the impacts from the efforts to contain COVID-19.

DESCRIPTION/BACKGROUND

Each year upon the completion of the annual report, the City amends its current fiscal year budget to reflect actual beginning fund balances. In addition, the first budget amendment would also include those adjustments, including those approved by Council, that were not anticipated during the budget development process.

On both May 12, 2020 and August 4, 2020, Council was briefed regarding potential impacts the mitigation efforts for COVID-19 could have on the City of Monroe’s Budget. The attached ordinance and exhibits are the result of those discussions.

The attached exhibits A, B, C, and D to the ordinance list out the detail for each amendment request.

Exhibit A is the updated salary schedule. This schedule includes the following changes:

- updates to public works position salaries to reflected the agreed upon changes as ratified in the collective bargaining agreement;
- removal of the vacated, standalone City Clerk position;
- addition of the full time Deputy City Clerk position with related salary range;

- update to the Finance Director position and salary to reflect the added responsibility of City Clerk (new title Finance Director/City Clerk); and
- update to the Building Inspector position salary to reflect market rates as previously approved by City Council.

Exhibit B compares the budgeted beginning fund balances against the actual, which some analysis as to why there were differences.

Exhibit C lists out the line items changes in the various fund budgets.

Exhibit D compares budgeted fund balances, budgeted revenue, and budgeted expenditures against the proposed amended fund balances, amended revenues, and amended expenditures for each fund.

Other highlights include but are not limited to:

- Creation of separate cost centers within the General Fund for City Wide expenses which do not benefit a single department and Human Services expenses non COVID related;
- the 2020 budget amendment includes recognition of the CARES Act grant and related expenses anticipated to be received from the state and expended by October 31, 2020;
- appropriate transfer from the Real Estate Excise Taxes to the Parks Capital Fund to complete the purchase of the North Hill area park and to complete the construction of the Lake Tye All Weather Fields;
- Recognition of the Department of Ecology Grant for the Madison Combined Sewer project in the Sewer Capital Fund.

FISCAL IMPACTS

- Total all funds beginning fund balance adjustment is an increase of \$6,059,273 (Exhibit D)
- Total all funds revenue amendment, exclusive of beginning fund balance, is an increase of \$135,919 (Exhibit D)
- Total all funds expenditure amendment, exclusive of ending fund balance, is an increase of \$4,444,729 (Exhibit D)
- Total all funds ending fund balance adjustment is an increase of \$1,750,463 (Exhibit D)
- Total amended budget, both revenues and expenditures, is \$106,281,807. This is a \$6,195,192 increase over the originally adopted 2020 budget of \$100,086,615.

TIME CONSTRAINTS

The 2020 budget should be amended prior to year-end.

ALTERNATIVES

1. Adopt Ordinance No 010/2020 as presented.
2. Do not adopt the ordinance; direct staff to increase or decrease the various amendment requests and represent the ordinance for consideration.

**CITY OF MONROE
ORDINANCE NO. 010/2020**

AN ORDINANCE OF THE CITY OF MONROE,
WASHINGTON, AMENDING THE BUDGET FOR FISCAL
YEAR 2020 TO ACCOUNT FOR ACTUAL BEGINNING
FUND BALANCES, NEW OR DECREASED REVENUES
AND EXPENDITURES; PROVIDING FOR SEVERABILITY;
AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the City Council adopted the budget for fiscal year 2020 through Ordinance No. 021/2019 on November 12, 2019; and

WHEREAS, the beginning fund balances set forth in the 2019 budget were only estimates in 2019 and are now known amounts; and

WHEREAS, certain expenditures, the necessity and/or amount of which were largely unexpected by the City, have come to light; and

WHEREAS, new revenues and corresponding expenditures need to be realized in and reflected by the adopted budget through an amendment thereof; and

WHEREAS, the 2020 COVID 19 pandemic has affected various revenue projections and expenditure, which need to be realized in and reflected by the adopted budget through an amendment thereof; and

WHEREAS, per RCW 35A.33.120, the City Council finds that it is in the best interest of the City to decrease, revoke, or recall all or portions of the total appropriations provided for certain funds as set forth in the previously adopted budget, and to re-appropriate the same for another purpose or purposes, as provided herein.

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

Section 1. Findings. The above recitals and the content of Exhibit A, B, C, and D attached hereto and incorporated herein by the reference as if set forth in full, are hereby adopted as finding in support of this ordinance.

Section 2. Budget Amendment. The budget for the fiscal year 2020 is hereby amended as follows:

| Fund | Name | Amended Beginning Balance | Amended Revenues | Amended Expenditures | Amended Restricted Fund Balance | Amended Undesignated Fund Balance | Total Budgeted Fund (Amended) |
|------|-----------------------------|---------------------------|----------------------|----------------------|---------------------------------|-----------------------------------|-------------------------------|
| 001 | General Fund | \$ 4,632,998 | \$ 15,146,156 | \$ 16,553,274 | \$ 2,666,581 | \$ 559,299 | \$ 19,779,154 |
| 002 | Contingency Fund | 973,801 | 108,513 | - | 1,082,314 | - | 1,082,314 |
| 008 | Donation Fund | 7,500 | 5,850 | 7,075 | 6,275 | - | 13,350 |
| 105 | Street Fund | 417,091 | 999,256 | 1,101,325 | 187,226 | 127,796 | 1,416,347 |
| 109 | Tourism Fund | 71,653 | 43,994 | 86,060 | - | 29,587 | 115,647 |
| 114 | Narcotics Fund | 47,588 | 78 | 15,600 | - | 32,066 | 47,666 |
| 117 | Real Estate Excise Tax Fund | 4,127,067 | 890,208 | 4,057,380 | - | 959,895 | 5,017,275 |
| 203 | Governmental Debt Fund | 3,418 | 3,047,156 | 3,047,108 | - | 3,466 | 3,050,574 |
| 307 | General Capital Projects | 21,173 | 1,574,720 | 1,574,720 | - | 21,173 | 1,595,893 |
| 317 | Parks CIP Fund | 1,314,434 | 5,454,337 | 6,341,514 | 35,534 | 391,723 | 6,768,771 |
| 318 | Street CIP Fund | 2,016,712 | 4,885,567 | 5,644,428 | - | 1,257,851 | 6,902,279 |
| 319 | North Kelsey Development | 2,634,155 | 434,047 | 2,987,564 | - | 80,638 | 3,068,202 |
| 411 | Water Fund | 985,770 | 6,744,771 | 6,759,365 | 653,152 | 318,024 | 7,730,541 |
| 412 | Water CIP Fund | 6,753,766 | 2,238,659 | 5,131,259 | - | 3,861,166 | 8,992,425 |
| 421 | Sewer Fund | 1,886,973 | 7,789,008 | 8,371,989 | 814,808 | 489,184 | 9,675,981 |
| 422 | Sewer CIP Fund | 7,949,119 | 3,762,947 | 2,578,018 | - | 9,134,048 | 11,712,066 |
| 431 | Stormwater Fund | 350,593 | 2,179,993 | 2,216,373 | 248,149 | 66,064 | 2,530,586 |
| 432 | Stormwater CIP Fund | 818,230 | 3,519,634 | 3,461,432 | - | 876,432 | 4,337,864 |
| 450 | Revenue Bond Reserve | 2,790,675 | 40,524 | 10,464 | - | 2,820,735 | 2,831,199 |
| 510 | Info Tech Services Fund | 307,486 | 724,274 | 867,544 | - | 164,216 | 1,031,760 |
| 520 | Equipment & Fleet Fund | 4,782,021 | 2,291,051 | 1,984,380 | 4,670,275 | 418,417 | 7,073,072 |
| 530 | Facilities Management Fund | 65,055 | 1,443,786 | 1,480,729 | - | 28,112 | 1,508,841 |
| | Totals | \$ 42,957,278 | \$ 63,324,529 | \$ 74,277,601 | \$ 10,364,314 | \$ 21,639,892 | \$ 106,281,807 |

Section 3. Salary Schedule. The 2020 salary schedule for authorized City of Monroe positions is set forth in the attached Exhibit A and is incorporated herein as if set forth in full.

Section 4. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 5. Effective Date. This ordinance shall take effect five (5) days after publication.

PASSED by the City Council and APPROVED by the Mayor of the City of Monroe, at a regular meeting held this _____ day of _____, 2020

First Reading: August 11, 2020
 Final Reading:
 Published:
 Effective:

CITY OF MONROE, WASHINGTON:

(SEAL)

 Geoffrey Thomas, Mayor

ATTEST:

APPROVED AS TO FORM:

Rabecca R. Hasart, Interim City Clerk

J. Zachary Lell, City Attorney

EXHIBIT A

| Department | Title | Salary Range | |
|-------------------------|-----------------------------------|--------------|--------------|
| | | 2020 Lower | 2020 Higher |
| Administration | IT Desktop Support | 4,948 | 6,355 |
| Administration | Management Analyst | 5,574 | 7,113 |
| Administration | HR/Fiscal Analyst | 5,574 | 7,113 |
| Administration | HR Director | 8,164 | 12,516 |
| Administration | City Administrator | 9,784 | 14,463 |
| Community Development | Planning Asst | 4,561 | 5,821 |
| Community Development | Assistant Planner | 4,831 | 5,969 |
| Community Development | Permit Technician | 4,857 | 6,054 |
| Community Development | Code Enforcement | 4,857 | 6,054 |
| Community Development | Building Inspector/Plans Examiner | 4,948 | 6,999 |
| Community Development | Associate Planner | 5,379 | 6,831 |
| Community Development | Permit Supervisor | 6,287 | 8,022 |
| Community Development | Senior Planner | 6,183 | 8,276 |
| Community Development | Building Official | 6,411 | 9,021 |
| Community Development | Principal Planner | 6,603 | 9,255 |
| Community Development | Community Development Director | 8,164 | 12,516 |
| Finance | Customer Service | 4,561 | 5,821 |
| Finance | AP/AR | 4,561 | 5,821 |
| Finance | Utility Billing | 4,561 | 5,821 |
| Finance | Senior Accting Technician | 5,288 | 6,592 |
| Finance | Deputy City Clerk | 5,379 | 6,831 |
| Finance | Finance Director/City Clerk | 8,164 | 13,000 |
| Municipal Court | Court Clerk | 4,561 | 5,821 |
| Municipal Court | Court Security Officer | 25.19/hour | |
| Municipal Court | Court Administrator | 7,311 | 9,749 |
| Parks & Rec | Parks Maintenance | 4,758 | 6,072 |
| Parks & Rec | Parks Admin Tech | 4,857 | 6,054 |
| Parks & Rec | Parks & Rec Administrative Tech | 4,857 | 6,054 |
| Parks & Rec | Parks Lead | 5,388 | 6,876 |
| Parks & Rec | Parks Supervisor | 6,287 | 8,022 |
| Parks & Rec | Parks Senior Planner | 6,183 | 8,276 |
| Parks & Rec | Parks Director | 8,164 | 13,087 |
| Police Dept. | Customer Service Specialist | 4,081 | 5,208 |
| Police Dept. | Customer Service Assistant | 4,561 | 5,821 |
| Police Dept. | Data Asst/Armorer | 4,561 | 5,821 |
| Police Dept. | Executive Assistant | 4,857 | 6,054 |
| Police Dept. | Investigative Support | 4,857 | 6,054 |
| Police Dept. | Code Enforcement | 4,857 | 6,054 |
| Police Dept. | Evidence Technician | 4,857 | 6,054 |
| Police Dept. | Police Officer - 3% | 6,360 | 7,729 |
| Police Dept. | Administrative Manager | 7,310 | 9,663 |
| Police Dept. | Sergeant | 7,638 | 9,283 |
| Police Dept. | Administrative Bureau Director | 8,164 | 12,516 |
| Police Dept. | Deputy Chief | 8,164 | 12,516 |
| Police Dept. | Police Chief | 9,462 | 13,982 |
| Public Works Department | Engineering Admin Specialist | 4,081 | 5,208 |
| Public Works Department | Maintenance and Operations II | 4,758 | 6,072 |
| Public Works Department | PW Administrative Tech | 4,857 | 6,054 |
| Public Works Department | Utility System Specialist | 5,288 | 6,749 |
| Public Works Department | Cross Connection Control | 5,288 | 6,749 |
| Public Works Department | WWTP Operator | 5,288 | 6,749 |
| Public Works Department | Shop Specialist III | 5,288 | 6,749 |
| Public Works Department | Equipment Operator III | 5,288 | 6,749 |

EXHIBIT A

| Department | Title | Salary Range | |
|-------------------------|--|--------------|--------------|
| | | 2020 Lower | 2020 Higher |
| Public Works Department | Facilities Specialist III | 5,288 | 6,749 |
| Public Works Department | Lab Specialist III | 5,288 | 6,749 |
| Public Works Department | Construction Inspector III | 5,288 | 6,749 |
| Public Works Department | Stormwater Compliance Coordinator | 5,288 | 6,749 |
| Public Works Department | Water Quality Lead IV | 5,388 | 6,876 |
| Public Works Department | Construction Inspector IV | 5,388 | 6,876 |
| Public Works Department | Utilities/Streets Site Lead | 5,388 | 6,876 |
| Public Works Department | GIS/CAD Specialist | 5,355 | 7,384 |
| Public Works Department | Civil Designer | 5,355 | 7,762 |
| Public Works Department | Construction Document Supervisor | 6,287 | 8,022 |
| Public Works Department | Construction Inspector Supervisor | 6,601 | 8,424 |
| Public Works Department | O&M Supervisor | 6,287 | 8,022 |
| Public Works Department | WWTP Supervisor | 6,601 | 8,424 |
| Public Works Department | Senior Engineer | 6,146 | 8,994 |
| Public Works Department | Deputy PW Director (PW Manager) | 7,310 | 11,408 |
| Public Works Department | WWTP Manager | 7,310 | 10,813 |
| Public Works Department | Deputy City Engineer (Design&Constr Mgr) | 7,310 | 10,966 |
| Public Works Department | Public Works Director | 8,164 | 13,513 |

EXHIBIT B
2020 Beginning Cash Balance vs. Budgeted Beginning Balances

| Fund | Description | Budgeted Beginning Balance | Actual Cash Beginning Balance | Difference | Comments |
|-------------|-------------------------------|-----------------------------------|--------------------------------------|-------------------|--|
| 001 | General Fund | 3,966,802 | 4,632,998 | 666,196 | Revenues higher than estimated (mostly sales taxes and building permits) and expenditures across the board came in under budget. |
| 002 | Contingency Fund | 973,386 | 973,801 | 415 | N/A. Difference less than 0.5%. |
| 008 | Donation Fund | 5,975 | 7,500 | 1,525 | Expenditures less than anticipated. |
| 105 | Street Fund | 373,541 | 417,091 | 43,550 | Development related revenues came in higher than anticipated; expenditures were below budget. |
| 109 | Tourism/Lodging Tax Fund | 64,246 | 71,653 | 7,407 | Revenues higher than anticipated and some awardees spent less than anticipated. |
| 114 | Narcotic/Drug Buy Fund | 35,469 | 47,588 | 12,119 | Revenue and expenditure levels are volatile depending on activity. |
| 117 | REET Fund | 3,446,875 | 4,127,067 | 680,192 | Tax and interest revenue higher than estimated. Some budgeted transfers for capital have not yet occurred. |
| 203 | Governmental Debt Fund | 3,413 | 3,418 | 5 | N/A. Difference less than 0.5%. |
| 307 | General CIP Fund | - | 21,173 | 21,173 | Residual remainder due to interest earnings. |
| 317 | Parks CIP Fund | 1,287,752 | 1,314,434 | 26,682 | Park planning and capital expenditures were less than anticipated. |
| 318 | Street CIP Fund | 1,026,613 | 2,016,712 | 990,099 | Impact fees were higher than anticipated; capital costs were less than estimated. |
| 319 | North Kelsey Development Fund | 2,553,517 | 2,634,155 | 80,638 | Interest earnings for all funds were higher than anticipated. Expenditures were less than estimated. |
| 411 | Water Fund | 667,746 | 985,770 | 318,024 | Water sales were higher than anticipated. |
| 412 | Water CIP Fund | 5,238,061 | 6,753,766 | 1,515,705 | Interest earnings and connection fees were higher than anticipated. Capital expenses were less than estimated. |
| 421 | Sewer Fund | 1,397,789 | 1,886,973 | 489,184 | Sales were higher than anticipated and expenses were below budget. |
| 422 | Sewer CIP Fund | 7,477,672 | 7,949,119 | 471,447 | Capital fees higher than anticipated and expenses less than estimated. |
| 431 | Stormwater Fund | 284,529 | 350,593 | 66,064 | Sales were higher than anticipated and expenses were below budget. |
| 432 | Stormwater CIP Fund | 431,724 | 818,230 | 386,506 | Expenses were less than estimated. |
| 450 | Revenue Bond Reserve Fund | 2,789,385 | 2,790,675 | 1,290 | N/A. Difference less than 0.5%. |
| 510 | Info Technology Fund | 228,106 | 307,486 | 79,380 | Expenses were less than estimated. |
| 520 | Fleet & Equipment Fund | 4,533,260 | 4,782,021 | 248,761 | Sale of surplus items and interest revenue higher than anticipated. In addition, expenses were less than estimated. |
| 530 | Facilities Management Fund | 112,144 | 65,055 | (47,089) | Utility payments to outside vendors were higher than anticipated. Cost recovery is done on a two year look back, so revenues will always lag behind actual expenses. |
| | | 36,898,005 | 42,957,278 | 6,059,273 | |

EXHIBIT C

2020 General Fund Amendments 08/04/2020

| Department/Cost Center | Changes |
|------------------------|--|
| 000-Non Departmental | <ul style="list-style-type: none"> • Eliminate \$60,000 transfer for Springbrook update • Eliminate \$15,000 transfer for Electronic Document expansion |
| 053-City Wide | <ul style="list-style-type: none"> • New Cost Center – moved items such as AWC dues, general insurance liability, Monroe-Duvall Connector bus, etc. • SCCIT dues increased \$3,157 per actuals • WCIA Liability increased \$13,580 per updated formula and actuals • General B&O taxes decreased \$80 |
| 001-Executive | <ul style="list-style-type: none"> • Travel decreased \$5,000 • Organizational Dues decreased \$1,000 • Training decreased \$1,000 • Choose Monroe Magazine costs decreased \$10,000 • Demographic study decreased \$2,500 |
| 002-Finance | <ul style="list-style-type: none"> • Increase postage costs by \$400 • Training travel decreased \$2,250 • Organizational Dues decreased \$450 • Training decreased \$3,886 • Reclassed 15% of Finance Director to City Clerk cost center – decrease \$21,155 salary and benefits (offset in City Clerk cost center) |
| 003-Human Resources | <ul style="list-style-type: none"> • Decrease Professional Services \$10,000 |
| 004-Police | <ul style="list-style-type: none"> • Salary and benefits decreased \$229,500 (two patrol officer positions) • Moved Embedded Social worker to new Human Services cost center – decrease \$71,560 • Added \$6,000 Matrix study carry over from 2019 • Decrease WCIA liability insurance \$21,644 per updated formula and actuals • Decreased Training Travel \$17,710 • Decreased LEOFF 1 Medical Bills liability \$10,000 based on trending • Decreased Capital \$1,431 based on actual costs |
| 005-Legislative | <ul style="list-style-type: none"> • Eliminated \$5,000 for Districting Demography study • Decreased Visioning services \$23,500 (carry into 2021) • Travel decreased \$11,300 • Miscellaneous Expenses decreased \$500 • Training decreased \$1,000 • Lobby Services decreased \$7,000 |
| 006-Legal | <ul style="list-style-type: none"> • No changes |

EXHIBIT C

| Department/Cost Center | Changes |
|-------------------------------|--|
| 007-City Clerk/Public Records | <ul style="list-style-type: none"> • Increased salaries and benefits \$21,155 for 15% of Finance Director (offset in Finance) • Decreased salaries and benefits \$13,619 to reclassify City Clerk FTE to Deputy City Clerk • Decrease Professional Services \$19,100 • Decrease Legal Notices \$1,500 • Decrease Training Travel \$2,000 • Decrease Training \$1,000 |
| 009-Municipal Court | <ul style="list-style-type: none"> • Salary and benefits decreased \$116,294 (Municipal Judge is contract) • Increase Professional Services (Municipal Judge) \$72,950 • Increase Professional Services Court Assessment \$52,280 (\$16,830 offset from other jurisdictions) • Increase Organizational Dues \$150 |
| 010-Parks | <ul style="list-style-type: none"> • Community Events decreased \$2,000 • Salaries and benefits decreased \$35,840 (three seasonal positions) • Eliminated \$10,000 for downtown furniture/baskets • Decrease WCIA liability insurance \$7,236 per updated formula and actuals • Training decreased \$3,000 • Events Brochure publishing decreased \$5,700 • Organizational Dues decreased \$1,000 • Decreased Capital \$1,431 based on actual costs |
| 011-Jail and Dispatch | <ul style="list-style-type: none"> • No changes |
| 040-Human Services | <ul style="list-style-type: none"> • New cost center • Public Defender Social Worker new item for \$12,000 offset by \$12,000 grant • Increase Embedded Social Worker moved from Police for \$71,560 (offset by Police department decrease) • Increase of \$35,000 Human Services Communications Plan approved by Council • Increase Homelessness services by \$30,000 offset by \$20,000 in HB1406 sales taxes and \$10,000 Snohomish Community Foundation Grant |
| 110-Community Development | <ul style="list-style-type: none"> • Increase \$50,000 to Professional Services for Housing Inventory offset by \$50,000 Commerce grant |
| 190-Emergency Management | <ul style="list-style-type: none"> • No change |
| 202-COVID Expenses | <ul style="list-style-type: none"> • New cost center to track CARES Act expenses and offsetting reimbursements. Both revenues and expenses are budgeted at \$607,116 (offsetting) |

EXHIBIT C

2020 Street O&M Fund Amendments 08/06/2020

| Revenue Adjustments | Changes |
|------------------------------------|----------------------|
| Beginning Fund Balance | • Increase \$43,550 |
| Solid Waste Franchise Fees | • Increase \$12,800 |
| State Shared Fuel Taxes | • Decrease \$109,063 |
| Engineering Review and Inspections | • Decrease \$3,873 |
| Interest Earnings & Misc | • Decrease \$355 |
| Overall change to Revenue | • Decrease \$56,941 |

| Expenditure Adjustments | Changes |
|--------------------------------|---------------------|
| Salaries & Benefits | • Decrease \$20,786 |
| Supplies | • Decrease \$36084 |
| Professional Services | • Increase \$46,293 |
| Overall change to Expenditures | • Decrease \$10,864 |

| Change to Budgeted Ending Fund Balance | Changes |
|--|-------------------|
| Budgeted | \$373,541 |
| Amended | \$315,022 |
| Difference | \$46,077 decrease |
| 17% reserve target | \$187,226 |

| Change to Fund Budget | Changes |
|-----------------------|-------------------|
| Original Fund Budget | \$1,473,288 |
| Amended Fund Budget | \$1,416,347 |
| Difference | \$56,941 decrease |

EXHIBIT C

2020 Lodging Tax Fund Amendments 08/06/2020

| Revenue Adjustments | Changes |
|------------------------|---------------------|
| Beginning Fund Balance | • Increase \$7,407 |
| Lodging Tax Revenue | • Decrease \$37,006 |

| Expenditure Adjustments | Changes |
|-------------------------|---------------------|
| Tourism | • Decrease \$33,940 |

| Change to Budgeted Ending Fund Balance | Changes |
|--|------------------|
| Budgeted | \$25,246 |
| Amended | \$29,587 |
| Difference | \$4,341 Increase |

| Change to Fund Budget | Changes |
|-----------------------|-------------------|
| Original Fund Budget | \$145,246 |
| Amended Fund Budget | \$115,647 |
| Difference | \$29,599 decrease |

EXHIBIT C

2020 REET Fund Amendments 08/06/2020

| Revenue Adjustments | Changes |
|--------------------------|----------------------|
| Beginning Fund Balance | • Increase \$680,192 |
| REET 1 & 2 | • Decrease \$64,000 |
| State REET 1 | • Increase \$4,208 |
| Investment Earnings/Misc | • Decrease \$3,270 |

| Expenditure Adjustments | Changes |
|------------------------------------|------------------------|
| Transfer to Fund 317 Parks Capital | • Increase \$3,750,000 |

| Change to Budgeted Ending Fund Balance | Changes |
|--|----------------------|
| Budgeted | \$4,092,765 |
| Amended | \$959,895 |
| Difference | \$3,132,870 decrease |

| Change to Fund Budget | Changes |
|-----------------------|--------------------|
| Original Fund Budget | \$4,400,145 |
| Amended Fund Budget | \$5,017,275 |
| Difference | \$617,130 increase |

EXHIBIT C

2020 Parks Capital Fund Amendments 08/04/2020

| Revenue Adjustments | Changes |
|-------------------------|------------------------|
| Beginning Fund Balance | • Increase \$26,682 |
| Interest Earnings/Misc | • Decrease \$5,230 |
| Funding from ECPRD Bond | • Decrease \$4,800,000 |
| Impact Fees | • Decrease \$54,690 |
| Transfers in REET | • Increase \$3,750,000 |

| Expenditure Adjustments | Changes |
|-------------------------|------------------------|
| Park Play Equipment | • Decrease \$1,250,000 |

| Change to Budgeted Ending Fund Balance | Changes |
|--|--------------------|
| Budgeted | \$260,495 |
| Amended | \$427,257 |
| Difference | Increase \$166,762 |

| Change to Fund Budget | Changes |
|-----------------------|----------------------|
| Original Fund Budget | \$7,576,514 |
| Amended Fund Budget | \$6,326,514 |
| Difference | \$1,250,000 decrease |

EXHIBIT C

2020 Sewer Capital Fund Amendments 08/06/2020

| Revenue Adjustments | Changes |
|-----------------------------|------------------------|
| Beginning Fund Balance | • Increase \$471,447 |
| DOE Grant – Madison Project | • Increase \$1,299,625 |

| Expenditure Adjustments | Changes |
|---|------------------------|
| Capital Construction Projects (Madison) | • Increase \$1,717,156 |

| Change to Budgeted Ending Fund Balance | Changes |
|--|-------------------|
| Budgeted | \$9,080,132 |
| Amended | \$9,134,048 |
| Difference | \$53,916 increase |

| Change to Fund Budget | Changes |
|-----------------------|----------------------|
| Original Fund Budget | \$9,940,994 |
| Amended Fund Budget | \$11,712,066 |
| Difference | \$1,771,072 increase |

EXHIBIT C

2020 IT Fund Amendments 08/06/2020

| Revenue Adjustments | Changes |
|------------------------|----------------------|
| Beginning Fund Balance | • Increase \$79,380 |
| Franchise Fees | • Increase \$127,000 |
| Miscellaneous Revenue | • Decrease \$595 |
| Transfer In | • Decrease \$75,000 |

| Expenditure Adjustments | Changes |
|---------------------------------------|---------------------|
| Professional Services (IT Assessment) | • Increase \$50,000 |

| Change to Budgeted Ending Fund Balance | Changes |
|--|-------------------|
| Budgeted | \$83,431 |
| Amended | \$164,216 |
| Difference | \$80,785 increase |

| Change to Fund Budget | Changes |
|-----------------------|--------------------|
| Original Fund Budget | \$900,975 |
| Amended Fund Budget | \$1,031,760 |
| Difference | \$130,785 increase |

**EXHIBIT D
2020 Budget Amendment #1**

| Fund | Name | Budgeted Beginning Balance | Actual Beginning Balance | Budgeted Revenues | Amended Revenues | Budgeted Expenditures | Amended Expenditures | Budgeted Restricted Fund Balance | Budgeted Undesignated Fund Balance | Amended Restricted Fund Balance | Amended Undesignated Fund Balance |
|-------------|-----------------------------|---|---|------------------------------|-----------------------------|----------------------------------|---------------------------------|---|---|--|--|
| 001 | General Fund | 3,966,802 | 4,632,998 | 15,061,788 | 15,146,156 | 16,330,897 | 16,553,274 | 2,666,581 | 31,112 | 2,666,581 | 559,299 |
| 002 | Contingency Fund | 973,386 | 973,801 | 108,513 | 108,513 | 0 | 0 | 1,081,899 | 0 | 1,082,314 | 0 |
| 008 | Donation Fund | 5,975 | 7,500 | 5,850 | 5,850 | 7,075 | 7,075 | 4,750 | 0 | 6,275 | 0 |
| 105 | Street Fund | 373,541 | 417,091 | 1,099,747 | 999,256 | 1,112,189 | 1,101,325 | 189,073 | 172,026 | 187,226 | 127,796 |
| 109 | Tourism Fund | 64,246 | 71,653 | 81,000 | 43,994 | 120,000 | 86,060 | 0 | 25,246 | 0 | 29,587 |
| 114 | Narcotics Fund | 35,469 | 47,588 | 78 | 78 | 15,600 | 15,600 | 0 | 19,947 | 0 | 32,066 |
| 117 | Real Estate Excise Tax Fund | 3,446,875 | 4,127,067 | 953,270 | 890,208 | 307,380 | 4,057,380 | 0 | 4,092,765 | 0 | 959,895 |
| 203 | Governmental Debt Fund | 3,413 | 3,418 | 3,047,156 | 3,047,156 | 3,047,108 | 3,047,108 | 0 | 3,461 | 0 | 3,466 |
| 307 | General Capital Projects | 0 | 21,173 | 1,574,720 | 1,574,720 | 1,574,720 | 1,574,720 | 0 | 0 | 0 | 21,173 |
| 317 | Parks CIP Fund | 1,287,752 | 1,314,434 | 6,564,257 | 5,454,337 | 7,591,514 | 6,341,514 | 35,534 | 224,961 | 35,534 | 391,723 |
| 318 | Street CIP Fund | 1,026,613 | 2,016,712 | 4,885,567 | 4,885,567 | 5,644,428 | 5,644,428 | 0 | 267,752 | 0 | 1,257,851 |
| 319 | North Kelsey Development | 2,553,517 | 2,634,155 | 434,047 | 434,047 | 2,987,564 | 2,987,564 | 0 | 0 | 0 | 80,638 |
| 411 | Water Fund | 667,746 | 985,770 | 6,744,771 | 6,744,771 | 6,759,365 | 6,759,365 | 653,152 | 0 | 653,152 | 318,024 |
| 412 | Water CIP Fund | 5,238,061 | 6,753,766 | 2,238,659 | 2,238,659 | 5,131,259 | 5,131,259 | 0 | 2,345,461 | 0 | 3,861,166 |
| 421 | Sewer Fund | 1,397,789 | 1,886,973 | 7,789,008 | 7,789,008 | 8,371,989 | 8,371,989 | 814,808 | 0 | 814,808 | 489,184 |
| 422 | Sewer CIP Fund | 7,477,672 | 7,949,119 | 2,463,322 | 3,762,947 | 860,862 | 2,578,018 | 0 | 9,080,132 | 0 | 9,134,048 |
| 431 | Stormwater Fund | 284,529 | 350,593 | 2,179,993 | 2,179,993 | 2,216,373 | 2,216,373 | 248,149 | 0 | 248,149 | 66,064 |
| 432 | Stormwater CIP Fund | 431,724 | 818,230 | 3,508,634 | 3,519,634 | 3,461,432 | 3,461,432 | 0 | 478,926 | 0 | 876,432 |
| 450 | Revenue Bond Reserve | 2,789,385 | 2,790,675 | 40,524 | 40,524 | 10,464 | 10,464 | 2,819,445 | 0 | 0 | 2,820,735 |
| 510 | Info Tech Services Fund | 228,106 | 307,486 | 672,869 | 724,274 | 817,544 | 867,544 | 0 | 83,431 | 0 | 164,216 |
| 520 | Equipment & Fleet Fund | 4,533,260 | 4,782,021 | 2,291,051 | 2,291,051 | 1,984,380 | 1,984,380 | 4,670,275 | 169,656 | 4,670,275 | 418,417 |
| 530 | Facilities Management Fund | 112,144 | 65,055 | 1,443,786 | 1,443,786 | 1,480,729 | 1,480,729 | 0 | 75,201 | 0 | 28,112 |
| | Totals | 36,898,005 | 42,957,278 | 63,188,610 | 63,324,529 | 69,832,872 | 74,277,601 | 13,183,666 | 17,070,077 | 10,364,314 | 21,639,892 |