

ORDINANCE NO. 14-13

**AN ORDINANCE OF THE CITY COUNCIL OF
THE CITY OF COVINGTON, WASHINGTON,
AMENDING THE 2013 BUDGET BY AMENDING
SECTION 2 AND 5 OF ORDINANCE NO. 19-12**

WHEREAS, the city passed Ordinance No. 19-12 on December 11, 2012, which approved the city's budget for 2013; and

WHEREAS, the city wishes to adjust beginning estimated fund balances to audited fund balances; and

WHEREAS, the city wishes to appropriate unanticipated grant proceeds; and

WHEREAS, the city wishes to adjust transfers between funds;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. The amended budget for the City of Covington, Washington, for the year 2013 is hereby adopted at the fund level in its final form and content, a true and correct copy of which is attached hereto as Exhibit A, and incorporated herein by this reference.

Section 2. Section 2 of Ordinance No. 19-12 is amended to read as follows:

Estimated resources, including fund balances or working capital for each separate fund of the City of Covington and aggregate totals for all such funds combined, for the year 2013 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2013 as set forth below:

<u>FUND</u>	<u>AMOUNT</u>
General Fund	\$11,877,631
Parks and Recreation Fund	2,207,250
Development Services Fund	3,327,192
Street Fund	1,238,380
Surface Water Management Fund	9,553,334
Capital Investment Program	4,072,635
Local Improvement District	38,586
LID Guaranty Fund	61,121
Unemployment Reserve Fund	188,108
Equipment Replacement Fund	698,767
Cumulative Reserve Fund	1,385,292
Contingency Fund	414,911

Real Estate Excise Tax Fund 1 st Qtr	323,783
Real Estate Excise Tax Fund 2 nd Qtr	323,783
Long-Term Debt Service Fund	1,283,211
Total All Funds	<u>\$36,993,984</u>

Section 3. Section 5 of Ordinance 19-12 is amended and includes the Amended 2013 Salary Schedule for authorized positions and is attached hereto as Exhibit B.

Section 4. Any surplus funds remaining in the Local Improvement District Fund after all bonds have been paid shall be transferred to the LID Guaranty Fund. Upon certification by the Finance Director that the LID Guaranty Fund has sufficient funds currently on hand to meet all valid outstanding obligations of the fund and all other obligations of the fund reasonably expected to be incurred in the near future, then the surplus funds shall be transferred to the General Fund. The net cash of the LID Guaranty fund may be reduced to no less than ten percent of the net outstanding obligations guaranteed by the fund.

Section 5. Upon the approval of the City Attorney, the City Clerk is authorized to make any necessary corrections to this ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any reference thereto.

Section 6. If any provision of this ordinance, or ordinance modified by it is determined to be invalid or unenforceable for any reason, the remaining provisions of this ordinance, and ordinances and/or resolutions modified by it, shall remain in force and effect.

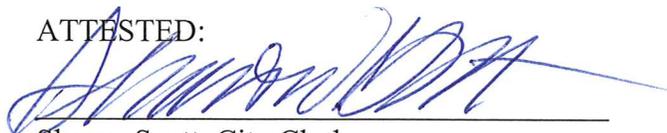
Section 7. This ordinance shall be in force and take effect five (5) days after its publication according to law.

Adopted by the Council on this 10th day of December, 2013.


 Mayor Margaret Harto

PUBLISHED: December 13, 2013
 EFFECTIVE: December 18, 2013

ATTESTED:


 Sharon Scott, City Clerk

APPROVED AS TO FORM:


 Sara Springer, City Attorney

CITY OF COVINGTON
Proposed Budget Amendments
2013

EXHIBIT A

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
GENERAL FUND				
REVENUES				
Beginning Fund Balance	\$ 3,191,576	\$ 315,050	\$ 3,506,626	109.9%
Operating Revenues	8,271,462	38,422	8,309,884	100.5%
Operating Transfers In	60,810	311	61,121	100.5%
TOTAL RESOURCES	\$ 11,523,848	\$ 353,783	\$ 11,877,631	103.1%
EXPENDITURES				
Operating Expenses	\$ 7,068,884	\$ 38,422	\$ 7,107,306	100.5%
Operating Transfers Out	1,584,061	(284,446)	1,299,615	82.0%
Ending Fund Balance	2,871,103	599,807	3,470,910	120.9%
TOTAL USES	\$ 11,523,848	\$ 353,783	\$ 11,877,631	103.1%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
PARKS AND RECREATION FUND				
REVENUES				
Beginning Fund Balance	\$ 214,361	\$ 107,463	\$ 321,824	150.1%
Operating Revenues	1,053,060	387,100	1,440,160	136.8%
Operating Transfers In	445,236	-	445,236	100.0%
TOTAL RESOURCES	\$ 1,712,657	\$ 494,563	\$ 2,207,250	128.9%
EXPENDITURES				
Operating Expenses	\$ 1,486,169	\$ 387,100	\$ 1,873,269	126.0%
Operating Transfers Out	27,483	84,240	91,723	333.7%
Ending Fund Balance	199,035	43,223	242,258	121.7%
TOTAL USES	\$ 1,712,657	\$ 494,563	\$ 2,207,250	128.9%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
DEVELOPMENT SERVICES FUND				
REVENUES				
Beginning Fund Balance	\$ 1,431,422	\$ 585,061	\$ 2,016,483	140.9%
Operating Revenues	1,310,709	-	1,310,709	100.0%
Operating Transfers In	-	-	-	0.0%
TOTAL RESOURCES	\$ 2,742,131	\$ 585,061	\$ 3,327,192	121.3%
EXPENDITURES				
Operating Expenses	\$ 1,028,058	\$ -	\$ 1,028,058	100.0%
Operating Transfers Out	-	-	-	0.0%
Ending Fund Balance	1,714,073	585,061	2,299,134	134.1%
TOTAL USES	\$ 2,742,131	\$ 585,061	\$ 3,327,192	121.3%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
STREET FUND				
REVENUES				
Beginning Fund Balance	\$ 387,386	\$ 29,952	\$ 417,338	107.7%
Operating Revenues	570,841	-	570,841	100.0%
Operating Transfers In	246,217	4,184	250,401	101.7%
TOTAL RESOURCES	\$ 1,204,244	\$ 34,136	\$ 1,238,380	102.8%
EXPENDITURES				
Operating Expenses	\$ 870,638	\$ 4,184	\$ 874,822	100.5%
Operating Transfers Out	1,875	-	1,875	100.0%
Ending Fund Balance	331,731	29,952	361,683	109.0%
TOTAL USES	\$ 1,204,244	\$ 34,136	\$ 1,238,380	102.8%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
SURFACE WATER MANAGEMENT FUND				
REVENUES				
Beginning Fund Balance	\$ 1,915,656	\$ 5,850,044	\$ 7,765,700	405.4%
Operating Revenues	1,780,986	6,648	1,787,634	100.4%
Operating Transfers In	-	-	-	0.0%
TOTAL RESOURCES	\$ 3,696,642	\$ 5,856,692	\$ 9,553,334	258.4%
EXPENDITURES				
Operating Expenses	\$ 1,731,478	\$ 6,648	\$ 1,738,124	100.4%
Operating Transfers Out	-	172,819	172,819	0.0%
Ending Fund Balance	1,965,166	5,677,425	7,642,591	388.8%
TOTAL USES	\$ 3,696,642	\$ 5,856,692	\$ 9,553,334	258.4%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
CAPITAL INVESTMENT PROGRAM FUND				
REVENUES				
Beginning Fund Balance	\$ 836,696	\$ 1,363,576	\$ 2,200,272	263.0%
Operating Revenues	1,199,927	435,577	1,635,504	136.3%
Operating Transfers In	-	236,859	236,859	0.0%
TOTAL RESOURCES	\$ 2,036,623	\$ 2,036,012	\$ 4,072,635	200.0%
EXPENDITURES				
Operating Expenses	\$ 1,272,000	\$ 535,969	\$ 1,807,969	142.1%
Operating Transfers Out	-	-	-	0.0%
Ending Fund Balance	764,623	1,500,043	2,264,666	296.2%
TOTAL USES	\$ 2,036,623	\$ 2,036,012	\$ 4,072,635	200.0%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
LID FUND				
REVENUES				
Beginning Fund Balance	\$ -	\$ 265	\$ 265	0.0%
Operating Revenues	38,321	-	38,321	100.0%
Operating Transfers In	52,414	(52,414)	-	0.0%
TOTAL RESOURCES	\$ 90,735	\$ (52,149)	\$ 38,586	42.5%
EXPENDITURES				
Operating Expenses	\$ 29,925	\$ -	\$ 29,925	100.0%
Operating Transfers Out	60,810	(52,149)	8,661	14.2%
Ending Fund Balance	-	-	-	0.0%
TOTAL USES	\$ 90,735	\$ (52,149)	\$ 38,586	42.5%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
LID GUARANTY FUND				
REVENUES				
Beginning Fund Balance	\$ 52,314	\$ 46	\$ 52,360	100.1%
Operating Revenues	100	-	100	100.0%
Operating Transfers In	-	8,661	8,661	0.0%
TOTAL RESOURCES	\$ 52,414	\$ 8,707	\$ 61,121	116.8%
EXPENDITURES				
Operating Expenses	\$ -	\$ -	\$ -	0.0%
Operating Transfers Out	52,414	8,707	61,121	116.6%
Ending Fund Balance	-	-	-	0.0%
TOTAL USES	\$ 52,414	\$ 8,707	\$ 61,121	116.6%

CITY OF COVINGTON
Proposed Budget Amendments
2013

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
UNEMPLOYMENT FUND				
REVENUES				
Beginning Fund Balance	\$ 151,333	\$ (2,391)	\$ 148,942	98.4%
Operating Revenues	39,166	-	39,166	100.0%
Operating Transfers In	-	-	-	0.0%
TOTAL RESOURCES	\$ 190,499	\$ (2,391)	\$ 188,108	98.7%
EXPENDITURES				
Operating Expenses	\$ 50,000	\$ -	\$ 50,000	100.0%
Operating Transfers Out	-	-	-	0.0%
Ending Fund Balance	140,499	(2,391)	138,108	98.3%
TOTAL USES	\$ 190,499	\$ (2,391)	\$ 188,108	98.7%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
EQUIPMENT REPLACEMENT FUND				
REVENUES				
Beginning Fund Balance	\$ 573,241	\$ 2,296	\$ 575,537	100.4%
Operating Revenues	123,230	-	123,230	100.0%
Operating Transfers In	-	-	-	0.0%
TOTAL RESOURCES	\$ 696,471	\$ 2,296	\$ 698,767	100.3%
EXPENDITURES				
Operating Expenses	\$ 105,549	\$ -	\$ 105,549	100.0%
Operating Transfers Out	-	-	-	0.0%
Ending Fund Balance	590,922	2,296	593,218	100.4%
TOTAL USES	\$ 696,471	\$ 2,296	\$ 698,767	100.3%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
CUMULATIVE RESERVE FUND				
REVENUES				
Beginning Fund Balance	\$ 1,367,301	\$ 7,516	\$ 1,374,817	100.5%
Operating Revenues	8,600	-	8,600	100.0%
Operating Transfers In	1,875	-	1,875	100.0%
TOTAL RESOURCES	\$ 1,377,776	\$ 7,516	\$ 1,385,292	100.5%
EXPENDITURES				
Operating Expenses	\$ -	\$ -	\$ -	0.0%
Operating Transfers Out	-	4,184	4,184	0.0%
Ending Fund Balance	1,377,776	3,332	1,381,108	100.2%
TOTAL USES	\$ 1,377,776	\$ 7,516	\$ 1,385,292	100.5%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
CONTINGENCY FUND				
REVENUES				
Beginning Fund Balance	\$ 419,029	\$ (4,118)	\$ 414,911	99.0%
Operating Revenues	-	-	-	0.0%
Operating Transfers In	-	-	-	0.0%
TOTAL RESOURCES	\$ 419,029	\$ (4,118)	\$ 414,911	99.0%
EXPENDITURES				
Operating Expenses	\$ -	\$ -	\$ -	0.0%
Operating Transfers Out	-	-	-	0.0%
Ending Fund Balance	419,029	(4,118)	414,911	99.0%
TOTAL USES	\$ 419,029	\$ (4,118)	\$ 414,911	99.0%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
REAL ESTATE EXCISE TAX FUND 1ST QTR				
REVENUES				
Beginning Fund Balance	\$ -	\$ 98,683	\$ 98,683	0.0%
Operating Revenues	181,560	43,540	225,100	124.0%
Operating Transfers In	-	-	-	0.0%
TOTAL RESOURCES	\$ 181,560	\$ 142,223	\$ 323,783	178.3%
EXPENDITURES				
Operating Expenses	\$ -	\$ -	\$ -	0.0%
Operating Transfers Out	181,560	142,223	323,783	178.3%
Ending Fund Balance	-	-	-	0.0%
TOTAL USES	\$ 181,560	\$ 142,223	\$ 323,783	178.3%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
REAL ESTATE EXCISE TAX FUND 2ND QTR				
REVENUES				
Beginning Fund Balance	\$ -	\$ 98,683	\$ 98,683	0.0%
Operating Revenues	181,560	43,540	225,100	124.0%
Operating Transfers In	-	-	-	0.0%
TOTAL RESOURCES	\$ 181,560	\$ 142,223	\$ 323,783	178.3%
EXPENDITURES				
Operating Expenses	\$ -	\$ -	\$ -	0.0%
Operating Transfers Out	181,560	142,223	323,783	178.3%
Ending Fund Balance	-	-	-	0.0%
TOTAL USES	\$ 181,560	\$ 142,223	\$ 323,783	178.3%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
LONG-TERM DEBT SERVICE FUND				
REVENUES				
Beginning Fund Balance	\$ -	\$ -	\$ -	0.0%
Operating Revenues	-	-	-	0.0%
Operating Transfers In	1,283,211	-	1,283,211	100.0%
TOTAL RESOURCES	\$ 1,283,211	\$ -	\$ 1,283,211	100.0%
EXPENDITURES				
Operating Expenses	\$ 1,283,211	\$ -	\$ 1,283,211	100.0%
Operating Transfers Out	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
TOTAL USES	\$ 1,283,211	\$ -	\$ 1,283,211	100.0%

	2013 Adopted Budget	2013 Proposed Amendment	2013 Amended Budget	% Change
SUMMARY				
REVENUES				
Beginning Fund Balance	\$ 10,540,315	\$ 8,462,126	\$ 18,992,441	180.2%
Operating Revenues	14,769,352	954,827	15,714,179	106.5%
Operating Transfers In	2,089,763	197,601	2,287,364	109.5%
TOTAL RESOURCES	\$ 27,399,430	\$ 9,604,554	\$ 36,993,984	135.1%
EXPENDITURES				
Operating Expenses	\$ 14,925,710	\$ 972,323	\$ 15,898,033	106.5%
Operating Transfers Out	2,089,763	197,601	2,287,364	109.5%
Ending Fund Balance	10,373,957	8,434,630	18,808,587	181.3%
TOTAL USES	\$ 27,399,430	\$ 9,604,554	\$ 36,993,984	135.1%

City of Covington
Employee Positions/Salary Range Schedule
For the Fiscal Year 2013

EXHIBIT B

Position	Salary Range Annual	
City Manager	\$ 141,826	- \$ 169,347
Community Development Director	\$ 112,342	- \$ 134,141
Finance Director	\$ 112,342	- \$ 134,141
Parks & Recreation Director	\$ 112,342	- \$ 134,141
Public Works Director	\$ 112,342	- \$ 134,141
Chief Building Official	\$ 97,071	- \$ 115,907
Building Official	\$ 91,576	- \$ 109,347
City Engineer	\$ 91,576	- \$ 109,347
Development Review Engineer	\$ 81,503	- \$ 97,319
City Clerk/Executive Assistant	\$ 76,889	- \$ 91,809
Personnel Manager	\$ 74,714	- \$ 89,213
Principal Planner	\$ 74,714	- \$ 89,213
Senior Accountant	\$ 72,537	- \$ 86,614
Maintenance Supervisor	\$ 72,537	- \$ 86,614
Communications & Marketing Manager	\$ 72,537	- \$ 86,614
Plans Examiner/Building Inspector	\$ 72,537	- \$ 86,614
Recreation Manager	\$ 72,537	- \$ 86,614
Senior Information Systems Administrator	\$ 70,484	- \$ 84,162
Senior Planner	\$ 70,484	- \$ 84,162
Aquatic Supervisor	\$ 68,431	- \$ 81,709
Permit Center Coordinator	\$ 64,558	- \$ 77,085
Construction Inspector	\$ 64,558	- \$ 77,085
Parks Planner	\$ 64,558	- \$ 77,085
Associate Planner	\$ 62,730	- \$ 74,903

City of Covington
Employee Positions/Salary Range Schedule
For the Fiscal Year 2013

Position	Salary Range Annual	
Accountant I	\$ 60,904	- \$ 72,722
Programs Supervisor/Public Works	\$ 59,180	- \$ 70,664
Code Enforcement Officer	\$ 60,904	- \$ 72,722
Personnel & Human Services Analyst	\$ 59,180	- \$ 70,664
Senior Deputy City Clerk	\$ 59,180	- \$ 70,664
Finance Specialist	\$ 57,457	- \$ 68,607
Maintenance Worker	\$ 57,457	- \$ 68,607
Engineering Technician II	\$ 55,830	- \$ 66,664
Assistant Planner	\$ 54,205	- \$ 64,723
Accounting Clerk	\$ 51,135	- \$ 61,057
Aquatics Specialist	\$ 51,135	- \$ 61,057
Engineering Tech I	\$ 51,135	- \$ 61,057
Executive Department Assistant/Receptionist	\$ 46,876	- \$ 55,973
Office Technician II/Executive Office	\$ 44,222	- \$ 52,803
Management Assistant	\$ 39,358	- \$ 46,995
Specialty Instructor	\$ 32,293	- \$ 38,559
Water Safety Instructor	\$ 32,293	- \$ 38,559
Recreation Assistant	\$ 32,293	- \$ 38,559
Aquatics Lead	\$ 27,216	- \$ 32,497
Maintenance Worker (Seasonal)	\$ 26,937	- \$ 32,164
Lifeguard	\$ 25,007	- \$ 29,860
Recreation Aide	\$12/hr flat rate	
Office Assistant	\$12/hr flat rate	