



CITY OF BINGEN MEMORANDUM

TO: Mayor Betty J. Barnes and City Council Members

FROM: Jan Brending, City Administrator

DATE: June 9, 2015

SUBJECT: 2015 Budget Amendments

Attached is the line item budget amendment proposal and the proposed ordinance. Also attached is the revised overhead allocation required due to changes in the General Fund expenditures.

001 General Fund

Page 2, Revenue – 342 10 01 00, Fire Protection Service – added budget amount for actual and anticipated revenues.

Page 2, Revenue – 354 00 00 00, Civil Parking Infraction Penalties – increased budget amount for actual and anticipated revenues.

Page 2, Revenue – 355 20 00 00 – increased budget amount for actual and anticipated revenues

Page 2, Revenue – 365 40 01 00, D/M Interest Income – increased budget amount for actual and anticipated revenues.

Page 2, Revenue – 367 10 00 00, Donations – added budget amount for actual revenue.

Page 2, Revenues, Interfund Transfers – interfund transfers have been adjusted based on recalculation of overhead allocation.

Page 4, Expenditures – 514 23 44 00, Advertising – increased budget amount for actual and anticipated expenditures. Increased costs due to advertising for Deputy Clerk position.

Page 4, Expenditures – 514 23 45 00, Operating Rentals & Leases – decreased budget amount for actual and anticipated expenditures. Copier costs are now allocated differently – usage fees are charged to “Operating Rentals & Leases” and the principal and interest costs are charged separately.

Page 5, Expenditures – 518 30 32 00, Fuel Purchases – added budget amount for actual and anticipated expenditures.

Page 6, Expenditures – 524 20 10 00, Salaries & Wages – added budget amount for actual expenditures – Dean Nygaard’s final paycheck.

Page 6, Expenditures – 524 20 20 00, Personnel Benefits – added budget amount for actual expenditures – Dean Nygaard’s final paycheck.

Page 6, Expenditures – 524 20 41 00, Professional Services – added budget amount for actual and projected expenditures. City of Stevenson hires professional services to assist the building official when necessary.

Page 6, Expenditures – 524 20 42 00, Communications – added budget amount for actual expenditures – Dean Nygaard’s final cell phone bill.

Page 6, Expenditures – 524 20 48 00, Repairs & Maintenance – increased budget amount for actual expenditures – cost of BIAS permitting system maintenance.

Page 6, Expenditures – 524 20 51 00, Intergovernmental Professional Services – decreased budget amount for actual and projected expenditures – based on adding line item for Professional Services.

Page 7, Expenditures – 557 30 49 00, Tourism – Chamber Dues – increased budget to match actual -- \$300 for dues and \$75 for Community Business Fair booth.

Page 8, Expenditures – 576 80 31 00, Supplies – increased budget amount to match actual and projected expenditures – additional costs related to installation of signage and drinking fountain.

Page 8, Expenditures – 576 80 41 00, Professional Services – increased budget amount to match actual and projected expenditures – increased costs due to splitting general public works costs four ways between park, street, water and sewer.

Page 9, Ending Balance – changed due to changes in revenue and expenditures

101 Street Fund

Page 10, Revenues – 369 90 01 01, Miscellaneous Revenue – added budget amount based on actual revenue received.

Page 11, Expenditures – 5979 37 00 00, Transfer to Current Expense – increased due to recalculation of overhead allocation.

Page 11, Ending Balance – changed due to changes in revenue and expenditures.

104 Community Development Fund

Page 12, Revenues – 369 90 01 04, Other – added budget amount based on actual revenue received.

Page 12, Expenditures – 597 76 63 00 – Capital Expenditures – added budget amount based on estimated costs for signage materials and donor signage.

Page 12, Ending Balance – changed due to changes in revenue and expenditures.

150 General Equipment Fund

Page 13, Revenues – 397 01 51 01, Transfer from Police Equipment – changed to match actual.

Page 13, Ending Balance – changed due to change in revenue.

151 Police Car Fund

Page 14, Revenue – 361 11 01 51 – Investment Interest – changed to match actual.

Page 14, Expenditures – 597 00 01 50, Transfer to General Equipment – changed to match actual.

Page 14, Expenditures – 597 00 0305, Transfer to Park Construction – changed to match actual.

155 Street Construction & Maintenance Fund

Page 19, Revenue – 333 20 20 55, STP – Traded Dollars – Klickitat County – added budget amount to match actual.

Page 19, Expenditures – 542 64 41 00, Traffic Control – Professional – moved budget amounts to Intergovernmental Professional Services.

Page 19, Expenditures – 542 64 48 00, Traffic Control – Repairs & Maintenance – moved budget amount to Intergovernmental Professional Services.

Page 19, Expenditures – 642 64 51 00, Intergovernmental Professional Services – based on contract signed with WSDOT for Steuben Street crosswalks.

Page 19, Ending Balance – changed due to changes in revenue and expenditures.

305 Park Construction and Maintenance

Page 23, Revenues – 397 01 51 03, Transfer from Police Equipment – matched to actual.

Page 24, Ending Balance – changed due to change in revenue.

401 Water Fund

Page 25, Revenues – 369 90 04 01, Miscellaneous Revenue – added budget item based on actual revenues.

Page 25, Expenditures – 534 80 41 00, Professional Services – increased budget amount to match actual and projected expenditures – additional water sampling being done this year.

Page 26, Expenditures – 534 80 44 00, Advertising – increased budget amount to match actual and projected expenditures – additional costs due to advertising waterline project for bid.

Page 26, Expenditures – 597 10 00 00, Transfer to Current Expense – adjusted based on recalculation of overhead allocation.

Page 26, Ending Balance – changed due to changes in revenue and expenditures.

403 Sewer Fund

Page 28, Expenditures – 597 10 00 43, Transfer to Current Expense – adjusted based on recalculation of overhead allocation.

Page 28, Ending Balance – changed due to change in expenditures.

405 Treatment Plant Fund

Page 29, Revenues – 343 50 0 05, Charges for Lab Testing – based on actual and projected revenues – additional testing being done for Underwood Fruit.

Page 29, Revenues – 369 90 04 05, Miscellaneous Revenue – added budget item based on actual revenue.

Page 29, Expenditures – 535 80 44 45, Advertising – added budget item based on actual expenditures.

Page 29, Expenditures – 597 10 00 45, Transfer Current Expense – changed based on recalculation of overhead allocation.

Page 29, Ending Net Cash & Investment – changed based on changes to revenue and expenditures.

421 Water Construction & Maintenance Fund

Page 37, Revenues – 391 81 00 00, DWSRF Loan Proceeds – changed budget item based on how much funds were drawn down in 2014.

Page 37, Expenditures – 594 34 64 04, Capital Improvements – change based on remaining funds in DWSRF loan less 2015 professional services contract (the construction contract is less than the budgeted amount).

Page 38, Ending Net Cash & Investment – changed based on changes in revenue and expenditures.

425 Treatment Plant Improvement Fund

Page 42, Expenditures – 535 80 4 25, Professional Services – budgeted amount changed based on contract amendment.

Page 42, Ending Net Cash & Investment – changed based on changed in expenditures.