



**CITY OF BINGEN
MEMORANDUM**

TO: Mayor Betty J. Barnes and Council Members
FROM: Jan Brending, City Administrator
DATE: September 28, 2016
SUBJECT: Proposed 2016 Budget Amendments

Attached is the line item and overhead cost allocation details for the proposed budget amendments.

001 General Fund

Revenues – Pages 1-3

I have adjusted revenues based on receipts to date and projections. The overhead cost allocation has also been revised based on changes to expenditures in the General Fund, Street Fund, Water Fund, Sewer Fund and Treatment Plant Fund, including any associated construction and maintenance funds.

Expenditures

Page 4, Legislative – Advertising: has been increased by \$800 based on actual expenditures and projections. These are the costs associated with advertising public notices in the newspaper.

Page 4, Legislative – Travel: has been decreased by \$688 based on actual expenditures and projections.

Page 4, Legislative – Election Costs has been increased by \$28 based on actual expenditures.

Page 4, Judicial – Professional Services – Judge has been increased by \$741 based on actual expenditures and projections.

Page 4, Judicial – Professional Services – Interpreter has been increased by \$100 based on actual expenditures and projections. These are interpreter services provided at West District Court for Bingen cases.

Page 4, Finance – Advertising has been decreased by \$1,370 based on actual expenditures and projections. Advertising costs are now being billed to specific funds and departments based on the topic/issue.

Page 5, Central Services (Facilities) – Salaries has been increased by \$107 based on original 2016 salary projections and adding 1% of new employee costs.

Page 5, Central Services (Facilities) – Benefits has been increased by \$39 based on original 2016 salary projections and adding 1% of new employee costs.

Page 5, Central Services (Facilities) – Insurance has been decreased by \$73,000 based on actual expenditures and proposal by AWC prorated for the December of 2016.

Page 5, Central Services (Facilities) – IT Professional Services was decreased by \$120 based on actual expenditures and projections.

Page 6, Fire Control – Repairs & Maintenance was increased by \$3,000 for electrical work in the fire hall.

Page 6, Jail Costs – Housing of Prisoners was decreased by \$7,500 based on actual expenditures and projections.

Page 6, Protective Inspections (Building Official) – Professional Services was decreased by \$500 based on no expenditures to date and no projected expenditures.

Page 6, Protective Inspections (Building Official) – Advertising was increased by \$39 based on actual expenditures (advertising for changes to building codes).

Page 7, Protective Inspections (Building Official) – Intergovernmental Professional Services was decreased by \$5,500 based on actual expenditures and projections.

Page 7, Animal Control Services – Salary was decreased by \$2,334 based on 25% of new employee projected costs.

Page 7, Animal Control Services – Benefits was decreased by \$253 based on 25% of new employee projected costs.

Page 7, Animal Control Services – Advertising was increased by \$50 based on expenditures to date and adding funding for a share of advertising the new position.

Page 7, Animal Control Services – Repairs & Maintenance was increased by \$481 for electrical work at impound facility.

Page 8, Park Facilities – Salaries was increased by \$2,460 based on original 2016 salary projections and 23% of new employee costs.

Page 8, Park Facilities – Benefits was increased by \$912 based on original 2016 salary projections and 23% of new employee costs.

Page 9, Park Facilities – Supplies was increased by \$2,708 based on expenditures to date and projections (includes remainder of tree costs for installation in the park).

Page 8, Park Facilities – Professional Services was increased by \$1,568 based on expenditures to date and projections (1/2 costs of temporary employee).

Page 8, Park Facilities – Advertising was increased by \$44 based on expenditures to date and projections (added funding for park share of new employee advertising costs).

Page 8, Park Facilities – Repairs and Maintenance was decreased by \$936 based on expenditures to date and projections, includes electrical work for camera outlets.

Page 8, Park Facilities – Miscellaneous was decreased by \$400 based on expenditures to date and projections.

Page 9, Capital Expenditures – Park was decreased by \$610 based on actual costs.

Page 9, Ending Cash was increased by \$95,565 based on changes to revenue and expenditures.

101 – Street Fund

Revenues – Page 10

Changes to revenues were made based on receipts to date and projected incomes.

Expenditures

Page 11, Salaries was increased by \$3,957 based on original 2016 projections and 37% of new employee costs.

Page 11, Benefits was increased by \$1,468 based on original 2016 projections and 37% of new employee costs.

Page 11, Supplies was increased by \$1,000 based on expenditures to date and projections.

Page 11, Fuel was decreased by \$1,500 based on expenditures to date and projections.

Page 11, Professional Services was increased by \$2,668 based on expenditures to date and projections (1/2 of the temporary employee costs are allocated here).

Page 11, Advertising was increased by \$44 based on expenditures to date and projections (shared cost of advertising for new position).

Page 11, Repairs and Maintenance was increased by \$564 based on expenditures to date and projections, includes electrical work for camera outlets.

Page 11, Traffic Control Devices was increased by \$2,126 based on expenditures to date and projections (street striping and sign installation).

Page 11, Interfund Transfer was decreased by \$8,234 based on changes to expenditures (reason for large decrease is due to the decrease in insurance costs for 2016).

Page 11, Ending Cash was increased by \$553 due to changes in expenditures.

152 – Fire Equipment Fund (Page 17)

Revenue was increased based on actual receipts. Ending cash balance was increased based on change in revenue.

155 – Street Construction and Maintenance Fund (Page 20)

Revenue was increased based on actual receipts. Ending cash balance was increased based on change in revenue.

401 – Water Fund

Revenues – Page 26

Revenues were changed based on receipts to date and projections.

Expenditures

Page 26, Salaries was increased by \$1,391 based on original 2016 projections and 13% of new employee costs.

Page 26, Benefits was increased by \$516 based on original 2016 projections and 13% of new employee costs.

Page 26, Fuel was decreased by \$800 based on expenditures to date and projections.

Page 26, Purchase for Resale (purchase of water from White Salmon) was decreased by \$9,796 based on expenditures to date and projections.

Page 27, Repairs and Maintenance was increased by \$17,499 based on expenditures to date and projections (\$14,435 is included for temporary fix to Dickey Farms water line in addition to \$1,064 for electrical work for camera outlets).

Page 27, Interfund Transfer is decreased by \$7,483 based on changes to expenditures (largest reason for change is decrease in Insurance costs for 2016).

Page 27, Ending Cash was decreased by \$14,971 based on changes to revenue and expenditures.

403 – Sewer Fund

Revenues – Page 29

Revenues were changed based on receipts to date and projections.

Expenditures

Page 29, Salaries was increased by \$107 based on original 2016 projections and 1% of new employee costs.

Page 29, Benefits was increased by \$40 based on original 2016 projections and 1% of new employee costs.

Page 29, Supplies was increased by \$500 based on expenditures to date and projections.

Page 29, Fuel was decreased by \$500 based on expenditures to date and projections.

Page 30, Repairs and Maintenance was increased by \$2,064 based on expenditures to date and projections, includes \$1,064 for electrical work for camera outlets.

Page 30, Miscellaneous was increased by \$500 based on expenditures to date and projections.

Page 30, Interfund Transfer was decreased by \$3,873 based on changes in expenditures (largest reason for change is decrease in Insurance costs for 2016).

Page 30, Ending Cash was increased by \$2,162 based on changes to revenues and expenditures.

405 – Treatment Plant

Revenues – Page 31

Revenues were changed based on receipts to date and projections.

Expenditures

Page 32, Fuel was decreased by \$1,600 based on expenditures to date and projections.

Page 32, Repairs & Maintenance was increased by \$5,421 for electrical work at the treatment plant.

Page 32, Interfund Transfers was decreased by \$15,812 based on changes to expenditures (largest reason for change is decrease in Insurance costs for 2016).

Page 32, Ending Cash was increased by \$37,789 based on changes to revenues and expenditures.

421 – Water Construction & Maintenance Fund

Expenditures

Page 41, Repairs and Maintenance was increased by \$77,000 for permanent fix to Dickey Farms water line.

Page 42, Ending Cash was decreased by \$77,000 based on changes to expenditures.

428 – Treatment Plant Capital Expansion Fund – Page 48

Revenue and ending cash balance was increased based on receipts to date and projections.