

Kelso City Council
Council Workshop
December 8, 2009
6:00 P.M.
203 S. Pacific, Council Chambers
Kelso, WA 98626

Call to Order

Public Hearing

1. Budget Hearing

Motion Item

1. Ordinance, 1st Reading
2009/2010 Mid Biennium Budget Revision

Adjournment

AGENDA SUMMARY SHEET

AGENDA ITEM: Ordinance 1st reading.
2009/2010 mid-biennium budget revision.

SUBMITTED BY: Brian Butterfield

AGENDA ITEM # #1
FOR AGENDA OF: 12/8/2009
ORIGINATING DEPT: Finance
DATE SUBMITTED: 12/2/2009
COST OF ITEM: _____
AMT. BUDGETED _____
CITY ATTY. APPROVAL _____
CITY MGR. APPROVAL _____

AGENDA ITEM PAPERWORK:
Ordinance
Spreadsheet

SUMMARY STATEMENT/DEPT. RECOMMENDATION:

In June of 2008 the City of Kelso adopted ordinance # 08-3685 establishing a biennial budget. Section 1 of that ordinance cites RCW 35A.34.130 which requires a mid-biennium review for possible modification of the budget. After two budget workshops the council approved certain revisions to the 2010 budget. Staff was instructed to propose revisions to the 2010 budget with a goal of leaving a minimum of \$750,000 in general fund reserves. A summary of those revisions are as follows:

- Certain General Fund Revenues were revised downward by \$448,000
- Salaries and benefits were revised downward by \$227,000
- \$1 million I.F. loan from Debt Service fund for overlay program
- \$135,000 Street Light Replacement project (ARRA)
- \$40,000 for Street Condition Survey
- Carryover of \$333,000 for Railroad Crossing project from 2009 to 2010
- \$12,000 for new gutters at the Depot
- \$200,000 for Housing Rehab from HUD recycled monies
- \$110,000 increase in contract for garbage pickup
- Carryover of \$5.5 million bond/loan for water capital projects
- Carryover of various drainage projects from 2009 to 2010

These proposed revisions will leave a general fund reserve balance of approximately \$965,000.

See "Exhibit A" of attached ordinance for actual line item adjustments.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF KELSO AMENDING THE 2010 BUDGET TO REFLECT REVENUES AND APPROPRIATE FUNDS TO COVER EXPENDITURES OVER AND ABOVE THOSE ANTICIPATED AT THE TIME SAID BUDGET WAS ADOPTED.

THE CITY COUNCIL OF THE CITY OF KELSO DO ORDAIN AS FOLLOWS:

SECTION 1. That by reason of the inability of the City and its officials to foresee and compute with accuracy the actual revenue and necessary expenditures of public funds for the current expenses of the City, it is deemed necessary to make the following mid-biennium amendment to the budget by increasing/decreasing the following line items by the amounts set forth in Exhibit A attached hereto for the 2010 Budget.

SECTION 2. It is hereby ordered that the aforesaid sum be and the same is hereby appropriated in excess of the budget of the City of Kelso for 2010 and further that said budget be and the same is hereby amended accordingly.

SECTION 3. This Ordinance shall be in full force and effect five days after its passage and publication of summary as required by law.

ADOPTED by the City Council and **SIGNED** by the Mayor this ____ day of _____, 2009.

MAYOR

ATTEST/AUTHENTICATION:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

PUBLISHED:_____

General Fund Revenues		
Beginning Fund Balance	001-00-308-00-00	192,189
Sales Tax	001-00-313-10-00	(66,469)
Planning and Zoning Fees	001-00-345-80-00	(20,000)
Gambling Taxes	001-00-317-50-00	(140,000)
Interfund Services - Street	001-00-349-14-01	(868)
Interfund Services - Library	001-00-349-14-02	(657)
Interfund Services - Solid Waste	001-00-349-14-05	561
Interfund Services - Water/Sewer	001-00-349-14-06	25,967
Interfund Services - Drainage	001-00-349-14-07	2,319
Interfund Services - Airport	001-00-349-14-09	3,328
Fine and Forfeits	001-00-351-50-00	(15,000)
Investment Interest	001-00-361-10-00	(10,000)
Miscellaneous Interest	001-00-361-40-00	(3,000)
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Total		(31,630)

General Fund Expenditures		
Admin Salaries	001-01-511-60-101	1,980
Council Benefits	001-01-511-60-200	(400)
Admin Benefits	001-01-511-60-201	(386)
Public Defender	001-02-512-50-413	(2,184)
Municipal Court Contract	001-02-512-50-490	15,000
Admin Salaries	001-03-513-10-100	(2,400)
Admin Salaries	001-03-513-10-101	1,980
Admin Benefits	001-03-513-10-200	(16,644)
Admin Benefits	001-03-513-10-201	(387)
Finance Salaries	001-04-514-10-100	(12,360)
Finance Benefits	001-04-514-10-200	(16,561)
Legal Salaries	001-05-515-21-110	(1,344)
Legal Benefits	001-05-515-21-210	(1,623)
Police Admin Salaries	001-06-521-10-100	787
Police Admin Benefits	001-06-521-10-200	(1,762)
Police Operations Salaries	001-06-521-20-110	(61,912)
Police Operations Benefits	001-06-521-20-200	(11,346)
Records Salaries	001-07-528-80-100	(3,460)
Records Benefits	001-07-528-80-200	(5,360)
Records Management - County	001-07-598-28-510	(16,205)
State Examiners Charges	001-09-514-23-510	(10,000)
Sister City Program	001-09-519-90-495	(2,000)
Transfer to Kelso Station Fund	001-09-597-00-006	12,000
Transfer to Debt Service Fund	001-09-597-00-002	140,000
Engineering Salaries	001-12-532-10-100	(7,980)
Engineering Benefits	001-12-532-10-200	(10,775)
Inspectors Salary	001-13-524-20-100	(1,688)

Dept. Assistant Salary	001-13-524-20-101	(1,208)
Benefits	001-13-524-20-200	(3,364)
Planning Salaries	001-13-558-60-100	(4,200)
Planning Benefits	001-13-558-60-200	(4,905)
Nuisance Abatement - Salaries	001-13-559-10-100	(1,088)
Nuisance Abatement - Benefits	001-13-559-10-200	<u>(1,835)</u>
Total		(31,630)

Street Fund Revenues

Beginning Fund Balance	101-16-308-00-00	95,000
Sales Tax	101-16-313-10-00	<u>(47,135)</u>
Total		47,865

Street Fund Expenditures

Street Salaries	101-16-542-30-100	(3,763)
Street Benefits	101-16-542-30-200	(4,050)
Overlay Program	101-16-542-30-312	55,000
Vehicle Maintenance	101-16-542-30-483	8,000
Traffic Salaries	101-16-542-60-100	(3,180)
Traffic Benefits	101-16-542-60-200	<u>(4,142)</u>
Total		47,865

Arterial Street Fund Revenues

Federal Grant - ARRA	102-18-339-10-00	135,000
State Grant - WSDOT	102-18-334-03-60	300,000
Transfer From Paths And Trails	102-18-397-00-01	33,000
Road Repair Fees	102-18-344-10-01	152,000
I.F. Loan Proceeds	102-18-381-10-00	<u>1,000,000</u>
Total		1,620,000

Arterial Street Fund Expenditures

Ending Fund Balance	102-18-508-00-000	112,000
Ten Year Overlay Program	102-18-541-10-545	1,000,000
Railroad Crossing	102-18-595-06-001	333,000
Street Light Replacement	102-18-595-10-001	135,000
Street Condition Survey	102-18-595-10-002	<u>40,000</u>
Total		1,620,000

Library Fund Revenues

Beginning Fund Balance	103-19-308-00-00	45,000
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Sales Tax	103-19-313-10-00	<u>(76,979)</u>
Total		(31,979)
Library Fund Expenditures		
Library Salaries	103-19-572-10-101	(20,439)
Library Benefits	103-19-572-10-201	<u>(11,540)</u>
Total		(31,979)
Paths & Trails Fund Revenues		
Beginning Fund Balance	104-51-308-00-00	<u>31,640</u>
Total		31,640
Paths & Trails Fund Expenditures		
Ending Fund Balance	104-51-508-00-000	(1,360)
Transfer to Arterial Street Fund	104-51-597-00-000	<u>33,000</u>
Total		31,640
Kelso Station Fund Revenues		
Transfer From General Fund	105-15-397-00-00	<u>12,000</u>
Total		12,000
Kelso Station Fund Expenditures		
Repair and Maintenance	105-15-547-60-480	<u>12,000</u>
Total		12,000
Park Fund Revenues		
Sales Tax	108-21-313-10-00	(9,396)
Donations	108-21-367-00-00	<u>(10,000)</u>
Total		(19,396)
Park Fund Expenditures		
Park Salaries	108-21-576-80-100	(4,186)
Park Benefits	108-21-576-80-200	(5,210)
Rister Field Maintenance	108-21-576-80-484	<u>(10,000)</u>
Total		(19,396)

HUD Grant Fund Revenues		
Beginning Fund Balance	114-48-308-00-00	<u>200,000</u>
Total		200,000
HUD Grant Fund Expenditures		
Housing Rehab	114-48-559-20-490	<u>200,000</u>
Total		200,000
2003 Limited Tax G.O. Bond Fund Revenues		
Beginning Fund Balance	206-46-308-00-00	920,000
Investment Interest	206-46-361-10-00	(30,000)
Transfer from Various Funds	206-46-397-00-00	<u>110,000</u>
Total		1,000,000
2003 Limited Tax G.O. Bond Fund Expenditures		
I.F. Loan Disbursement	206-46-581-10-000	<u>1,000,000</u>
Total		1,000,000
Capital Projects Fund Revenues		
Real Estate Excise Taxes	301-60-317-30-00	<u>(30,000)</u>
Total		(30,000)
Capital Projects Fund Expenditures		
Transfer to Debt Service Fund	301-60-597-00-001	<u>(30,000)</u>
Total		(30,000)
Solid Waste Fund Revenues		
Beginning Fund Balance	402-24-308-00-00	<u>110,000</u>
Total		110,000
Solid Wastes Fund Expenditures		
Prof. Services - Waste Control	402-24-537-70-410	<u>110,000</u>
Total		110,000

Water/Sewer Fund Revenues

Beginning Fund Balance	403-25-308-00-00	14,016
Bond Proceeds	403-25-382-20-00	2,500,000
SRF Loan Proceeds - PWTF	403-25-382-80-00	<u>3,000,000</u>
Total		5,514,016

Water/Sewer Fund Expenditures

Ending Fund Balance	403-25-508-00-000	(17,784)
Salaries - Water Distribution	403-25-534-50-100	17,685
Benefits - Water Distribution	403-25-534-50-200	(1,785)
Transfer to Capital Reserve	403-25-597-00-010	5,500,000
Salaries - Sewer Collection	403-25-535-10-100	17,685
Benefits - Sewer Collection	403-25-535-10-200	<u>(1,785)</u>
Total		5,514,016

Water Capital Reserve Fund Revenues

Beginning Fund Balance	404-17-308-00-00	(4,882,652)
Transfer from Water/Sewer Fund	404-17-397-00-00	<u>5,500,000</u>
Total		617,348

Water Capital Reserve Fund Expenditures

Ending Fund Balance	407-17-508-00-000	1,404,348
Clean Ranney Well	404-17-534-06-002	(150,000)
Increase Water Capacity	404-17-594-09-001	(765,000)
Dike Crossing S. River Road	404-17-594-09-003	53,000
Church Street Waterline	404-17-594-09-007	<u>75,000</u>
Total		617,348

Drainage Fund Revenues

Beginning Fund Balance	407-52-308-00-00	63,732
Grant Dept. of Ecology	407-52-334-00-00	<u>50,000</u>
Total		113,732

Drainage Fund Expenditures

Ending Fund Balance	407-52-508-00-000	(9,268)
Master Plan	407-52-594-06-100	83,000
Capital Improvements	407-52-594-34-620	25,000
NW 7th Ave & Grant St. Drainage	407-52-594-09-001	<u>15,000</u>

Total		113,732
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Equipment Reserve Fund Expenditures

Ending Fund Balance	502-33-508-00-000	(77,500)
Police Fleet	502-33-594-48-642	60,000
Water/Sewer Fleet	502-33-594-48-645	<u>17,500</u>

Total		-
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