

ORDINANCE NO. 1430

AN ORDINANCE OF THE CITY OF KALAMA, WASHINGTON AMENDING THE 2019 BUDGET TO ACCOUNT FOR UNANTICIPATED REVENUES AND EXPENDITURES INCREASING THE BUDGET IN THE AMOUNT OF \$461,750.00

Whereas, the City of Kalama approved Ordinance No. 1412 adopting the 2019 Budget and 2019 – 2024 Capital Facilities Plan on December 6, 2018;

Whereas, the City has received additional sales tax revenues due to major construction projects within the City including Port of Kalama projects, the Kalama School construction, and others and wishes to transfer surplus funds in the amount of \$200,000 into reserves to meet the goals of the adopted financial policies;

Whereas, City staff has discovered that insurance amounts for the 2019 budget in water, sewer, and streets were understated while the amounts of transfers were being accurately made to meet the insurance obligations of the City;

Whereas, the City's additional sales tax revenues extend to the Public Safety Sales tax which is allocated to be spent on the debt service for the Kalama Police Facility Bond requiring transfer of funds from Fund 104 to Fund 215;

Whereas, the City has funds in Police Vehicle Reserve 117 and additional funds outside of the Public Safety Sales tax in the Criminal Justice Fund 104 and believes using these funds to payoff the outside loan on a Police Vehicle would be in the best interest of the City;

Whereas, the projected revenues including taxes associated with the fees for garbage services have been exceeded which results in increases to the payment of contract services and the utility tax allocations to other funds;

Whereas, the City has received water service hookups in excess of the anticipated revenue which are transferred to the reserves for use on capital improvement projects;

Whereas, the water and sewer fund of the City has received unanticipated revenues and incurred unanticipated expenditures related to the operations of the water and sewer systems requiring an amendment to the budget;

Now Therefore the City Council of the City of Kalama do ordain as follows:

Section 1 The 2019 Budget is increased to \$13,351,564.00 as shown on the attached Exhibit A including all transfers and adjustments to ending fund balance estimates.

Section 2 Acts taken by authorized officers and staff of the City, pursuant to this ordinance, but prior to its effective date are hereby ratified and confirmed. The appropriations made in this ordinance are necessary to accommodate the unanticipated revenues and expenditures.

Section 3 Severability - If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

Section 4 This ordinance shall become effective five days after passage, approval, and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF KALAMA and approved by the Mayor at the regular meeting of the City Council held on the 19th day of December, 2019.

Mike Reuter, Mayor

ATTEST:

Coni McMaster, Clerk/Treasurer

EXHIBIT "A"

<u>FUND NO.</u>	<u>FUND NAME</u>	<u>EXPENDITURES</u>
001	General Fund (not including police)	(\$200,000) \$1,657,060.00
001	General Fund-Police Budget.....	\$1,042,684.00
101	Street Fund	(\$1,500) \$174,750.00
102	Street Improvement Fund	\$491,000.00
103	Sidewalk Fund.....	\$24,000.00
104	Criminal Justice	(\$16,000) \$79,400.00
105	Special Revenue - Tourism	\$18,500.00
106	Community Building Reserve.....	0.00
107	Wage & Benefit Reserve Fund	\$7,000.00
108	Park Development Fund	\$38,155.00
109	Affordable Housing Development	\$0.00
110	Library Fund	\$72,800.00
113	Community Building	\$29,700.00
115	General Fund Designated Reserves.....	\$235,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax).....	\$129,500.00
117	Police Vehicle Reserve	(\$3,250) \$3,250.00
135	General Fund Reserves	\$25,000.00
210	USDA Loan – City Hall.....	\$46,500.00
215	GO Bond Debt Service	\$146,530.00
310	Transportation Benefit District.....	\$85,000.00
315	General Fund Capital Facility Fund	\$1,203,500.00
320	Capital Fund – City Hall – Library	\$2,200.00
401	Water/Sewer Fund	(\$221,000) \$4,242,650.00
402	Garbage/Solid Waste	(\$20,000) \$492,000.00
403	Stormwater Utility Fund.....	\$328,185.00
408	Water System Improvements.....	\$1,556,800.00
410	Water Equipment Reserve	\$50,900.00
412	Loan/Bond Reserve Fund	\$0.00
413	I & I Rehabilitation	\$215,000.00
415	Sewer/Water Capital Improvement Reserve	\$618,500.00
420	Water Improvement Reserve	\$336,000.00
	TOTAL	\$13,351,564.00