ORDINANCE NO. 1839

AN ORDINANCE of the City of Kent, Washington providing for Transfers and Adjustments to various budgets for 1973.

Section 1. The reasons for changes in budgets are as follows:

I. CURRENT EXPENSE FUND

A. Current Expense Revenue

To reflect increases in actual revenues over budgeted revenues:

1. Increase in PEP revenue due to extension of date program is funded. Budgeted end date was April 1, 1973. New end date on a phase down schedule is June 1, 1974. $ 20,189.00

2. To reflect increase in work incentive program revenues for one employee, who is to be funded 100% for one year by Washington State Employment Service. $ 4,348.00

3. To increase revenues for proceeds received on the sale of two fire trucks. $ 26,556.00

4. To increase revenues for proceeds received on sale of two motorcycles to the City of Auburn. $ 4,273.00

5. To budget a portion of the 1973 excess of actual cash carryover to budgeted carryover. $ 5,000.00

B. Current Expense Expenditures

To reflect increases in expenditures over budgeted estimates:

City Attorney's Office

To budget for Licenses, Permits and Fees, due to unanticipated increase in court cases filed- $2,000
For Books, Maps and Periodicals due to misunderstanding of billing schedule of publisher. $ 400 $ 2,400.00
1. Non-Departmental

(a) To budget increase in fringe benefits for new building inspector approved by Council $ 1,593.00

(b) To budget salary of $3,673.00 for WIN Program. Revenue of $3,673.00 budgeted also as this employee is 100% funded. $ 3,673.00

(c) To budget travel expense for Seattle University Intern who worked for the City twelve weeks at no salary. $ 150.00

(d) To budget court appointed attorney fees of $2,500 overlooked in original 1973 budget submittal. $ 2,500.00

(e) To budget shop improvement costs incurred in 1972, but carried into 1973. $ 2,291.00

(f) To reflect transfer of $5,000 from Current Expense to LEFF DISABILITY due to increase in disability payments over expectations. $ 5,000.00

2. POLICE DEPARTMENT

(a) To budget carryovers from 1972 budget into 1973. $ 929.00

(b) To purchase five portable radios from revenue of sale of three motorcycles. $ 4,273.00

3. FIRE DEPARTMENT

(a) To budget the difference between the total cost of one new fire truck (Proceeds from sale of old trucks) over the amount already in the 1973 budget.

| Est. New Truck Cost | $46,556 |
| Budgeted 1973 | 20,000 |
| Budget Adjustment | $26,556 | $ 26,556.00 |

(b) To budget for cost of repairs to fire truck involved in Meeker-West Valley accident. $ 1,000.00
(c) To add salary of new inspector position approved by Council $ 5,450.00

(d) To budget for cost of equipment to be used by new inspector for 1973.
   Vehicle Use-Equip. Rental $ 1,000
   Equipment 250
   $1,250 $1,250.00

4. FINANCE/PERSONNEL DEPARTMENT

(a) To add increase in cost of classified advertising required by new affirmative action program. $ 250.00

(b) To budget 1972 election costs carried over into 1973. $ 3,031.00

(c) To add 1972 carryover of workshop tuition by $20.00 $ 20.00

5. BUILDING MAINTENANCE DEPARTMENT

(a) To record transfer of budget from Park Department for janitorial service $ 6,467.00

II. PARK DEPARTMENT

A. PARK DEPARTMENT REVENUE

1. To record increase in PEP Revenue due to extension of program from April 1, 1973 to June 30, 1974. $ 1,123.00

B. PARK DEPARTMENT EXPENDITURES

1. To record transfer of budget from Park Department to Current Expense for janitorial service. All janitorial service has been consolidated in one budget. $ 6,467.00

2. To budget 1972 carryover for Millcreek Study. This transfer is to reallocate excess revenues to expenditures $ 1,123.00
III. FEDERAL REVENUE SHARING

A. Expenditures

To budget for items authorized by Council for expenditures out of Federal Revenue Sharing Funds on hand. (See Ordinance 1830) $220,000.00

IV. CENTRAL BUSINESS DISTRICT FUND

A. Revenue

1. To budget for revenue from Federal Revenue Sharing Fund. $ 15,000.00
2. To budget for revenue from Metro for rental of Park and Ride location. $ 1,000.00

B. Expenditures

1. To budget for project manager and other expenditures for 1973. (Ordinance 1831) $ 16,000.00

V. EQUIPMENT RENTAL FUND

A. Revenue

To budget a portion of the 1973 excess carryover to budgeted carryover in order to cover 1972 expenses which did not occur until 1973. $ 15,964.00

B. Expenditures

To budget in 1973 for unexpended 1972 appropriations to purchase vehicles $ 15,964.00

VI. LEFF DISABILITY FUND

A. Revenue

To record increase in revenue due to transfer of funds from Current Expense to cover expected expenditures over 1973 Estimates. $ 5,000.00

B. Expenditures

To increase budgeted expenditures for additional expenditures projected for 1973. $ 5,000.00
VII. SEWER REVENUES FUND

A. Revenue
To budget a portion of the excess of actual cash balance carried forward into 1973 in excess of budget for 1972 expenses which did not occur until 1973. $ 1,772.00

B. Expenditures
To budget for 1972 expenditures carried over into 1973. $ 1,772.00

VIII. WATER REVENUE FUND

A. Revenue
To budget a portion of the excess of actual cash balance carried forward into 1973, in excess of budget for 1972 expenses which did not occur until 1973. $ 633.00

B. Expenditures
To budget for 1972 expenditures carried over into 1973. $ 633.00

IX. STREET FORWARD THRUST

A. Expenditures
$ 116,488.00

X. GOWE STREET WEST - CONSTRUCTION

A. Revenues
$ 116,488.00

Explanation Item IX and X.
In the 1972 Budget Exercise, all construction projects using Arterial Street Funds, were budgeted within the Arterial Street Fund. Canyon Drive and Gowe Street West were two such projects.

In order to better identify and account for project costs, all individual projects were taken out of Arterial Street totals and set up in separate accounts.

In the process of separating the various projects and setting up individual accounts, the following occurred:
1. In 1972, a total of $199,512 was transferred from Current Expense to Arterial Street for the following two projects.

   (a) Canyon Drive  $158,000.00  
   (b) Gowe Street West  41,512.00  
   ____________________  ____________________  
   $199,512.00

In segregating the various construction funds into 1973, the following error occurred in estimating cash on hand in Gowe Street West construction fund.

Transfer from Arterial Street to Gowe Street West.

<table>
<thead>
<tr>
<th>Budgeted Transfer</th>
<th>Should Be</th>
<th>Error</th>
</tr>
</thead>
<tbody>
<tr>
<td>$158,000.00</td>
<td>41,512.00</td>
<td>$116,488.00</td>
</tr>
</tbody>
</table>

The result of this error was that the Gowe Street West estimate of cash available January 1, 1973 was overstated by $116,448. It is therefore necessary to correct this deficit by transferring the funds to Gowe Street to cover the deficit in transfer. There is no change in the expected cost, but rather the budgeting of such costs.

Section 2. This Ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication as provided by law.

ATTEST:

ISABEL HOGAN, MAYOR

APPROVED AS TO FORM:

DONALD E. MIRK, CITY ATTORNEY

PASSED the 4 day of September, 1973.
APPROVED the 5 day of September, 1973.
PUBLISHED the 7 day of September, 1973.

I hereby certify that this is a true copy of Ordinance No. 1829, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

MARIE JENSEN, CITY CLERK