



TO: Mayor and City Council

FROM: Roselyn Oglesby, Assistant City Manager  
Kimberly Dominé, Finance Division Manager  
Jen Paxton, Financial Services Officer

DATE: October 6, 2023

RE: 2023 4th Quarter Budget Ordinance

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This budget ordinance effects course corrections based on new information for the 2023 Budget year that was not known at the time of budget adoption. Budget amendments come before City Council; normally on a quarterly basis, to be transparent and accountable.

The budget amendment is a recurring budget process step; staff accumulates information as it occurs and brings the adjustments to council. It is typically for one of four reasons:

- 1) New additional revenue makes it possible to approve additional related expenses,
- 2) Prior-year budgeted obligations need to be rolled forward to match disbursement in the current year, if not yet disbursed by Feb. 28th (60 days),
- 3) Accumulated fund balances can be appropriated, and
- 4) Corrections or changes between funds.

Staff requests approval of adjustments and corrections to the 2023 budget that are now known that were not known at the time of adoption, per the attached detail spreadsheet, described in more detail as follows. Item numbers listed match red Ref #'s on attached schedule I:

**New Revenue:**

- 1). Grant from Coronavirus State and Locally Fiscal Recovery Funds, General Fund 001 For Police License Plate Reader. This increases both revenue and expense in equal and offsetting amounts. \$123,462
- 2). Federal DOT Grant for Fund 346 Street Capital Fund for N 1<sup>st</sup> St Project. This increases both revenue and expense in equal and offsetting amounts. \$5,176,949.
- 3). Transit Grants for Transit Capital Fund 464. IT Grant is for purchase and installation of software and equipment to replace existing. This increases both revenue and expense in equal and offsetting amounts. \$1,142,851
- 4). American Rescue Plan Grant for Transit Capital Fund 464 for paratransit vans. This increases both revenue and expense in equal and offsetting amounts. \$333,633
- 5). American Rescue Plan Grant for Transit Capital Fund 464 for truck purchase. This increases both revenue and expense in equal and offsetting amounts. \$100,000
- 6). Increase YAKCORP Fund 632 omitted from the 2023 budget. This increases both revenue and expense in equal and offsetting amounts. \$94,614



- 7). (CHIP) Connecting Housing to Infrastructure Grant in General Fund 001. This increases both revenue and expense in equal and offsetting amounts. \$764,997.
- 8). WA State Department of Archaeology & Historic Preservation Grant for Parks Capital Fund 331; this adjustment increases both revenue and expense in equal and offsetting amounts. \$13,500

**From Fund Balance:**

The adjustments and corrections to the 2023 budget that are now known that were not known at the time of adoption, are:

- 9). Increase expenditures in 911 Operating Fund 151 for 911 Service Agreement Yakima County refund 2023. \$34,000
- 10). Increase expenditures in Water Operating Fund 474 due to increase in electricity for additional well sites. \$190,000
- 11). Increase expenditures in Irrigation Operating Fund 475 for increase in rate assessments for ditch charges \$27,635
- 12). Increase expenditures in General Fund 001 for increase in Pensions for Police LEOFF Retires. \$175,000
- 13). Increase expenditures in Fire Pension Fund 612 for increase in Fire Pension Med, Benefit. \$100,000.
- 14). Increase expenditures for an increase in Industrial Insurance costs. This will impact the General Fund \$1,067,183.60, Criminal Justice Fund .3% \$36,581.34, EMS Levy Fund 150 \$38,638.81, and the Transit Fund \$5,225.91.
- 15). Increase expenditures in Medical Fund 513 for an increase in professional services. \$2,000
- 16). Increase expenditures in Transit Operating Fund 462 for increase in overtime \$100,000
- 17). Increase expenditures in EMS Levy Fund 150 for increase cost of overtime \$110,000
- 18). Increase expenditures in General Fund for increase in Fire overtime \$856,929
- 19). Increase expenditures in Cemetery Fund 144 due to unforeseen increases in operation expenditures. \$9,594
- 20). Increase expenditures in General Fund 001 for increase in Dangerous Building Repairs. \$37,894



- 21). Increase expenditures in Risk Management Fund 515 for increases of Property Insurance.  
\$82,892
- 22). Increase expenditures in Water Operating Fund 474 for increase in operating supplies.  
\$109,215
- 23). Increase expenditures in Streets Fund 141 due to unforeseen replacement of pole.  
\$15,000
- 24). Increase expenditures in Equipment Rental Capital Fund 552 replacement for wrecked vehicle in Refuse, addition purchase of Police Vehicles, and increased costs of upfitting vehicles. \$1,176,513.77

**Technical Adjustment:**

- 25) Moved General Fund department 352 into department 351 due to reorganization.  
This is budget neutral.
- 26) Correct 2023 budget by moving Streets Operating Fund expenditures to another department within the same fund. This is budget neutral.
- 27) Move Funds from General Fund to Equipment Rental Capital Fund for the purchases of police vehicles. \$160,000
- 28) Reallocation of Property Tax from General Fund to Parks Capital and Streets Capital to correct the Charter Amendment allocation.

Staff expects further 2023 course-correction budget adjustments later in the year, as new information becomes available that is not fully known at this time.