

Council Business Meeting

April 19, 2022

Agenda Item	2021/23 Supplement Budget & Resolution	
From	Alison Chan	Interim Finance Director
Contact	Alison.Chan@ashland.or.us (541) 552-2003	

SUMMARY

During the course of the Biennium there are times that budget adjustments are necessary. The proposed budget amendments do not increase appropriations by more than ten percent.

POLICIES, PLANS & GOALS SUPPORTED

N/A

PREVIOUS COUNCIL ACTION

N/A

BACKGROUND AND ADDITIONAL INFORMATION

Oregon budget law (ORS 294.471) provides for a mid-year amendments to the budget through the supplemental budget process.

This supplement budget contains two types of amendments: the first is merely a transfer of appropriations from one category to another which does not increase nor decrease the original budget; and the second is an additional appropriation of revenue which will increase the total budget. Because these proposed changes consist of transfer and additional appropriation of less than ten percent of the budgeted fund, Oregon budget law allows adoption by Council Resolution with no public hearing required.

The budget amendment reflects multiple increases in appropriations.

<u>Increase In appropriation:</u>		
General Fund	Fire Department - Donation Received	1,152
Housing Fund	Community Development Department - to appropriate the interfund transfer from the general fund	200,000
		Total Increased Appropriation \$ 201,152

The budget amendments reflect several adjustments for transfer of appropriation to ensure compliance level. Below is the explanation of the needed transfers.

<u>Transfer of appropriation only:</u>		
General Fund	To transfer to the housing fund	200,000
Community Development Block Grant Fund	To transfer the unfunded liability of PERS to Material and Services	5,394
Telecommunication Fund	To transfer the unfunded liability of PERS to Material and Services	145,729
		Total transfer of appropriation needed \$ 351,123

The explanations of each change can be found on the attached Staff Supplemental Budget Request form.

FISCAL IMPACTS

The Supplemental Budget transfers increases revenue and appropriations within the budget.

STAFF RECOMMENDATION

That the Council adopt the attached resolution to authorize proposed changes as defined within this report for a 2021/23 supplemental budget.

ACTIONS, OPTIONS & POTENTIAL MOTIONS

I move to adopt Resolution 2022-07 authorizing a 2021/23 supplemental budget.

REFERENCES & ATTACHMENTS

Attachment 1: Resolution Adopting the Supplemental Budget

Attachment 2: Staff Supplemental Budget Request

1 **RESOLUTION NO. 2022-07**

2 A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR CHANGES TO THE
3 2021/23 BIENNIAL BUDGET

4 **RECITALS:**

5 ORS 294.471 permits the governing body of a municipality to make a supplemental budget for
6 one or more of the following reasons:

- 7 a. An occurrence or condition which had not been ascertained at the time of the preparation
8 of a budget for the current year which requires a change in financial planning.
- 9 b. A pressing necessity which was not foreseen at the time of the preparation of the budget
10 for the current year which requires prompt action.
- 11 c. Funds were made available by another unit of federal, state or local government and the
12 availability of such funds could not have been ascertained at the time of the preparation of the
13 budget for the current year.

14 **NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ASHLAND, OREGON,**
15 **RESOLVES AS FOLLOWS:**

16 SECTION 1. In accordance with provisions stated above, the Mayor and City Council of the
17 City of Ashland determine that it is necessary to adopt a supplemental budget, establishing the
18 following amendments:

	<u>Additional appropriations:</u>	
	<u>Appropriation</u>	<u>Resource</u>
General Fund		
Fire Department	1,152	
Misc Revenue		1,152
	\$ 1,152	\$ 1,152
Housing Fund		
Materials and Services	200,000	
Transfer In		200,000
	\$ 200,000	\$ 200,000

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	<u>Transfers:</u>	
	<u>Appropriation</u>	<u>Resource</u>
<u>General Fund</u>		
Transfer Out	200,000	
Contingency		200,000
	\$ 200,000	\$ 200,000
<u>Community Development Block Grant Fund</u>		
Materials and Services	5,394	
Personnel Services		5,394
	\$ 5,394	\$ 5,394
<u>Telecommunication Fund</u>		
Materials and Services	145,729	
Personnel Services		145,729
	\$ 145,729	\$ 145,729

SECTION 2. All other provisions of the adopted 2021-2023 BIENNIUM BUDGET not specifically amended or revised in this Supplemental Budget remain in full force and effect as stated therein.

SECTION 3. This resolution is effective upon adoption.

ADOPTED by the City Council this _____ day of _____, 20__.

ATTEST:

Melissa Huhtala, City Recorder

SIGNED and APPROVED this _____ day of _____, 20__.

Julie Akins, Mayor

Reviewed as to form:

Katrina Brown, City Attorney

Budget Supplemental Request

Date: March 22, 2022

Department: Fire Department

Explanation of request:

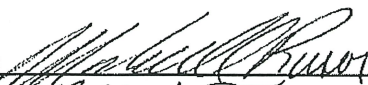
Ashland Firefighters Union Local 1269, through their charitable 503C have been
given the funding ability to hire an outside instructor as well as 24 hours of
overtime coverage, so that on duty members may attend the class during their
normal shift hours. In turn the Union will reimburse the City for costs
incurred do to the overtime coverage.

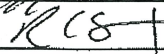
New Revenue

Account Number	Line Item Name	Amount
'0110.480107	Fire & Rescue Donation	\$ 1,152
Total Amount of Transfer		<u>\$ 1,152.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
071200.510310	Scheduled Overtime	\$ 1,152.00
Total Amount of Transfer		<u>\$ 1,152.00</u>

Requested By: 

Approved By: 

Department Head



Budget Transfer Request

Date: 3/24/2022

Department: Finance

Explanation of request:

This is to transfer the original budgeted PERS Unfunded Actuarial Liability (UAL) from PS to MS.

Transfer From

Account Number	Line Item Name	Amount
095600.520215	Employer's UAL Share	\$ 5,394.00
024700.520215	Employer's UAL Share	\$ 145,729.00
	Total Amount of Transfer	<u>\$ 151,123.00</u>

Transfer To

Account Number	Line Item Name	Amount
095600.605350	Employer's PERS UAL	\$ 5,394.00
024700.605350	Employer's PERS UAL	\$ 145,729.00
	Total Amount of Transfer	<u>\$ 151,123.00</u>

Requested By: _____

Approved By: _____
Department Head

Budget Supplemental Request

Date: 3/26/2022

Department: Comm Dev

Explanation of request:

To Transfer the Marijuana Tax that was adopted in the 21/23 Budget but
not appropriated.

New Revenue

Account Number	Line Item Name	Amount
0240.490411	From the General Fund	\$ 200,000
Total Amount of Transfer		<u>\$ 200,000.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
096800.604100	Grants	\$ 200,000.00
Total Amount of Transfer		<u>\$ 200,000.00</u>

Requested By: _____

Approved By: _____
Department Head

