

Council Business Meeting

June 2, 2020

Agenda Item	Resolution 2020-08 Adopting a Supplemental Budget for Changes to the 2019/21 Biennial Budget	
From	Bryn Morrison	Interim Finance Director
Contact	Bryn.Morrison@ashland.or.us ; (541) 488-5300	

SUMMARY

During the course of the Biennium there are times that budget adjustments are required. 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. The explanations of each change can be found on the attached Budget Transfer Request form.

<u>Increase In appropriation:</u>		
General Fund	Grants for Ashland Forestry Program received from Oregon Watershed Enhancement Board	409,325
General Fund	Grant for Assistant to Firefighters	142,750
General Fund	Grant for Smoke Management grant	110,000
General Fund	Revenue received for the GEMT federal sharing	81,439
General Fund	Reimbursement for Kincade Fire in October of 2019	68,530
General Fund	Additional revenue and expense for Ambulance memberships to Mercy flights	32,393
General Fund	Grant for C.E.R.T. supplies	3,745
Parks General Fund	Grants received from Ashland Parks Foundation	54,709
Insurance Fund	Additional revenue and expense for lawsuit	227,265
Parks Equipment Fund	Additional revenue and expense for outsourcing the sale of assets	5,000
	Total Increased Appropriation	\$ 1,135,156

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>		
Parks Capital Improvement Fund	To transfer debt service payment for Briscoe school	50,000
Parks Capital Improvement Fund	To transfer for professional costs for property appraisals	9,000
Water Fund	To transfer for debt service for Terrace St. Pump and Park Estates	272,417
Water Fund	To transfer for debt service for the Canal project	233,990
Wastewater Fund	To transfer from Reimbursement SDC's to Improvement SDC's	1,109,750
	Total transfer of appropriation needed	\$ 1,675,157

FISCAL IMPACTS

The Supplemental Budget transfers appropriations, or increases appropriations within the budget.

STAFF RECOMMENDATION

That the Council adopt the attached resolution to authorize proposed changes as defined within this report for a 2019/21 supplemental budget.

ACTIONS, OPTIONS & POTENTIAL MOTIONS

I move to adopt Resolution 2020-08 authorizing a 2019/21 supplement budget.

REFERENCES & ATTACHMENTS

Attachment 1: Resolution 2020-08 Adopting a Supplemental Budget for Changes to the 2019/21 Biennial Budget

Attachment 2: Staff Budget Transfer Requests

Attachment 3: Staff Budget Supplemental Requests

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

RESOLUTION NO. 2020-08
A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET
FOR CHANGES TO THE 2019/21 BIENNIAL BUDGET

RECITALS:

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

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

THE CITY OF ASHLAND RESOLVES AS FOLLOWS:

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

	Additional appropriations:	
	Appropriation	Resource
General Fund		
Fire and Rescue	848,182	
Intergovernmental		734,350
Charges for Service		113,832
	\$ 848,182	\$ 848,182
Parks General fund		
Parks Division	17,500	
Recreation Division	7,615	
Forestry Division	29,076	
Senior Services Division	518	
Intergovernmental		47,500
Miscellaneous Revenues		7,209
	\$ 54,709	\$ 54,709
Insurance Fund		
Personnel Services	227,265	
Miscellaneous Revenues		227,265
	\$ 227,265	\$ 227,265
Parks Equipment Fund		
Material and Services	5,000	
Miscellaneous Revenues		5,000
	\$ 5,000	\$ 5,000
	Transfers:	
	Appropriation	Resource
Parks Capital Improvement Fund		
Transfers	50,000	
Material and Services	9,000	
Capital		59,000
	\$ 59,000	\$ 59,000
Water Fund		
Debt Service - Water Supply	353,997	
Debt Service - Water Distribution	152,410	
Contingency		506,407
	\$ 506,407	\$ 506,407
Wastewater Fund		
SDC Reimbursement	1,109,750	
SDC Improvement		1,109,750
	\$ 1,109,750	\$ 1,109,750

1 SECTION 2. All other provisions of the adopted 2019-2021 BIENNIUM BUDGET not
2 specifically amended or revised in this Supplemental Budget remain in full force and effect as
3 stated therein.

4 SECTION 3. This resolution is effective upon adoption.

5 ADOPTED by the City Council this ___ day of _____, 2020.

6 ATTEST:

7

8

9

10 _____
Melissa Huhtala, City Recorder

11 SIGNED and APPROVED this ___ day of _____, 2020.

12

13

14

15

John Stromberg, Mayor

16 *Reviewed as to form:*

17

18

19

20 _____
David Lohman, City Attorney

21

22

23

24

25

26

27

28

29

30

CITY OF
ASHLAND

Budget Transfer Request

Date: 12/21/2019

Department: Public Works

Explanation of request:

Debt Payment for loan with Business Oregon IFA DEQ #S14005 for Terrace St Pump and Park Estates.

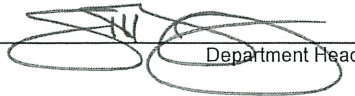
Transfer From

Account Number	Line Item Name	Amount
990670.905000	Contingency	\$ 136,209.00
990670.905000	Contingency	\$ 136,208.00
Total Amount of Transfer		\$ 272,417.00

Transfer To

Account Number	Line Item Name	Amount
081500.801228	Debt - Principal	\$ 135,762.00
081500.802228	Debt - Interest	\$ 101,240.00
081800.801228	Debt - Principal	\$ 20,287.00
081800.802228	Debt - Interest	\$ 15,128.00
Total Amount of Transfer		\$ 272,417.00

Requested By: _____

Approved By:  5/4/20
Department Head

**CITY OF
ASHLAND**

Budget Transfer Request

Date: 4/23/2020

Department: Public Works

Explanation of request:

Debt Payment for Canal Project with DEQ #R11753. To pay back the amount that was drawn down for preliminary design and feasibility for this project.

Transfer From

Account Number	Line Item Name	Amount
990670.905000	Contingency	\$ 233,990.00
Total Amount of Transfer		<u>\$ 233,990.00</u>

Transfer To

Account Number	Line Item Name	Amount
081500.801210	Debt Service - Principal	\$ 115,849.00
081500.802210	Debt Service - Interest	\$ 1,146.00
081800.801210	Debt Service - Principal	\$ 115,849.00
081800.802210	Debt Service - Interest	\$ 1,146.00
Total Amount of Transfer		<u>\$ 233,990.00</u>

Requested By: KEVIN CALDWELL / PAULA BROWN

Approved By: 
Department Head

Budget Transfer Request

Date: 4/1/2020

Department: Public Works

Explanation of request:

Transfer appropriation from Wastewater - SDC Reimbursement to Wastewater - SDC Improvements. Original budget appropriation resolution 2019-12 had incorrect SDC division.

Transfer From

Account Number	Line Item Name	Amount
0	SDC Reimbursement	\$ 1,109,750.00
Total Amount of Transfer		<u>\$ 1,109,750.00</u>

Transfer To

Account Number	Line Item Name	Amount
	SDC Improvement	\$ 1,109,750.00
Total Amount of Transfer		<u>\$ 1,109,750.00</u>

Requested By: _____

Approved By: *Bush* 5/13/20
Department Head

Budget Supplemental Request

Date: May 13, 2020

Department: Fire

Explanation of request:

This supplemental budget request brings forward unspent OWEB grant funds from the previous biennium and adds awarded OWEB grants not included in the current City budget. Further grants include Title III grant from Jackson County for Firewise, an Oregon DEQ grant for smoke planning and mitigation, and a recent wildfire planning grant from Coalitions and Collaboratives for CWPP.

New Revenue

Account Number	Line Item Name	Amount	
0110.430123	OWEB Grant Carryover	\$ 291,257	#000600
0110.430123	OWEB Capacity Grant	\$ 30,046	#000721
0110.430123	OWEB Stakeholder Grant	\$ 67,238.00	#000720
0110.430123	Jackson County Title III	\$ 20,784.00	#000518
0110.430123	DEQ Smoke Grant	\$ 110,000.00	#G00001
Total Amount of Transfer		\$ 519,325.00	

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
072900.604106	Forestry	\$ 291,257.00
072900.604106	Forestry	\$ 30,046.00
072900.604106	Forestry	\$ 67,238.00
072900.610355	Firewise Program	\$ 20,784.00
072900.610355	Firewise Program	\$ 110,000.00
Total Amount of Transfer		\$ 519,325.00

Requested By: Chris Chambers

Approved By: David Shepherd
Department Head



Budget Supplemental Request

Date: 4/20/2020

Department: Fire

Explanation of request:

AF&R was successful in receiving an Assistance to Firefighter Grant for the
purchase of three Stryker Power Cot systems. Total cost was \$157,074. The
department was responsible for a matching share of \$14,324. The remaining
\$142,750 has been expended by the department and reimbursed by AFG.

New Revenue

Account Number	Line Item Name	Amount
0110.430123	Fire & Rescue Grants	\$ 142,750
Total Amount of Transfer		<u>\$ 142,750.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
071200.704300	Capital Equipment	\$ 142,750.00
Total Amount of Transfer		<u>\$ 142,750.00</u>

Requested By: David Shepherd Digitally signed by David Shepherd
DN: cn=David Shepherd, o=Ashland Fire and
Rescue, ou, email=shepherd@ashland.or.us, c=US
Date: 2020.05.04 13:14:35 -0700

Approved By: _____
Department Head



Budget Supplemental Request

Date: 4/20/2020

Department: Fire

Explanation of request:

AF&R was successful in receiving a federal reimbursement for operations
related to the transport of Medicaid patients for FY 18. We are requesting that
funds be appropriated to cover the cost of GEMT federal share and OHA fees;
finance department fees related to GEMT; matching funds for aurney grant;
and partial restoration of overtime reductions related to ambulance service.

New Revenue

Account Number	Line Item Name	Amount
0110.440032	FY18 GEMT Reimbursement	\$ 81,439
Total Amount of Transfer		<u>\$ 81,439.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
071200.604160	Other- GEMT Federal Share	\$ 22,690.00
071200.604160	Other - GEMT OHA Fees	\$ 5,385.00
071200.605810	GEMT - Central Service Fee	\$ 14,040.00
071200.510310	Operations Overtime	\$ 25,000.00
071200.703000	Capital Equip. - AFG Match	\$ 14,324.00
Total Amount of Transfer		<u>\$ 81,439.00</u>

Requested By: David Shepherd Digitally signed by David Shepherd
DN: cn=David Shepherd, o=Ashland Fire and
Rescue, ou, email=shepherd@ashland.or.us, c=US
Date: 2020.05.04 13:16:07 -0700

Approved By: _____
Department Head

Budget Supplemental Request

Date: 4/20/2020

Department: Fire

Explanation of request:

AF&R sent a fire engine and four crew members to assist on the Kincade fire
in California. As part of the EMAC agreement between Oregon and California,
costs related to the deployment were reimbursed to the department. We are
asking that reimbursent be appropriated to overtime and technical equipment
to cover the cost of deployment.

New Revenue

Account Number	Line Item Name	Amount
0110.430123	Kincade Fire	\$ 68,530
Total Amount of Transfer		\$ 68,530.00

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
071200.510310	Overtime	\$ 52,575.00
071200.601400	Technical Supplies	\$ 15,955.00
Total Amount of Transfer		\$ 68,530.00

Requested By: David Shepherd Digitally signed by David Shepherd
DN: cn=David Shepherd, o=Ashland Fire and
Rescue, ou, email=shepherd@ashland.or.us, c=US
Date: 2020.05.04 13:12:42 -0700

Approved By: _____
Department Head



Budget Supplemental Request

Date: 4/22/2020

Department: Fire

Explanation of request:

Switching to a more economical billing agency resulted in the loss of our
ambulance membership program. AF&R decided to handle this in-house.
We offered both a ground and ground + air option via Mercy Flights. This
supplement is needed to account for the "air" portion of the ground/air
memberships, with monies deposited to us and then paid to Mercy Flights.

New Revenue

Account Number	Line Item Name	Amount
0110 440034	Ambulance Membership Svcs	\$ 32,393
Total Amount of Transfer		<u>\$ 32,393.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
070900.604160	Other - Transfer to Mercy F.	\$ 32,393.00
Total Amount of Transfer		<u>\$ 32,393.00</u>

Requested By: David Shepherd Digitally signed by David Shepherd
DN: cn=David Shepherd, o=Ashland Fire and
Rescue, ou=email=shepherd@ashland.or.us, c=US
Date: 2020.05.04 13:17:25 -07'00'

Approved By: _____
Department Head

Budget Supplemental Request

Date: 10/8/2019

Department: Fire - CERT

Explanation of request:


Oregon Office of Emergency Management issued State Homeland Security
Grant funding for the purchase of a Conex Box to store CERT Mission-Ready
supplies.

New Revenue

Account Number	Line Item Name	Amount
0110.430123	General Fund Fire Grants	\$ 3,745
Total Amount of Transfer		<u>\$ 3,745.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
075100.610350	CERT	\$ 3,745.00
Total Amount of Transfer		<u>\$ 3,745.00</u>

Requested By:  TERRI A STEWART

Approved By: 
Department Head

Budget Supplemental Request

Date: 1/9/2020

Department: APRC

Explanation of request:

Ashland Parks Foundation Grants- 1.) Woodland Fire Reduction for Forestry
2.) Park Butification Bulb Planting for Operations 3.) Cotton Memorial Table
renovation 4) Playguide Advertising Revenue for Fall and Winter playguides to
suplement the budget for Spring/Summer playguide

New Revenue

Account Number	Line Item Name	Amount
211.430120	Forestry Grants	\$ 25,000
211.430120	Operations Grants	\$ 10,000
211.430120	Operations Grants	\$ 7,500.00
211.480300	Misc Revenue- Advertising	\$ 5,000.00
Total Amount of Transfer		\$ 47,500.00

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
127000 604106	Forestry	\$ 25,000.00
121200 602353	Operations Grounds Care	\$ 10,000.00
121200 602118	Operations Maintenance	\$ 7,500.00
125301.606100	Rec Admin- Advertising	\$ 5,000.00
Total Amount of Transfer		\$ 47,500.00

Requested By: 

Approved By: 
 Department Head

Budget Supplemental Request

Date: 11/4/2019

Department: APRC

Explanation of request:

Ashland Parks Foundation Grants- 1.) Senior Services to replace microwave for
Food and Friends program. 2.) Aquatic Equipment for Recreation 3.) Forestry
grant to buy brush hog 3.) Bear Creek Salmon Festival program

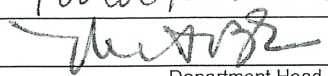
New Revenue

Account Number	Line Item Name	Amount
211.430120	Senior Services Grants	\$ 518
211.430120	Recreation Program Grants	\$ 1,000
211.430120	Forestry Grants	\$ 4,076.00
211.430120	Nature Center Grants	\$ 1,615.00
Total Amount of Transfer		\$ 7,209.00

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
126900.602118	General Maintenance	\$ 518.00
125302.610215	Aquatic Program	\$ 1,000.00
127000.703000	Equipment	\$ 4,076.00
125304.601640	Misc Supplies	\$ 1,615.00
Total Amount of Transfer		\$ 7,209.00

Requested By: 

Approved By: 
 Department Head

Budget Supplemental Request

Date: 2/1/2020

Department: Finance

Explanation of request:

Record revenue from insurance for Personnel lawsuit

New Revenue

Account Number	Line Item Name	Amount
	Misc Revenue	\$ 227,265
Total Amount of Transfer		<u>\$ 227,265.00</u>

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
	Personnel Services	\$ 227,265.00
Total Amount of Transfer		<u>\$ 227,265.00</u>

Requested By: _____

Approved By: Buon 5/13/20
 Department Head



Budget Supplemental Request

Date: 4/20/2020

Department: Parks

Explanation of request:

The City has out sourced the sale of surplus goods to a third party. This
request is to cover the fee associated with outsourcing.

New Revenue

Account Number	Line Item Name	Amount
0731.480310	Sale of Assets	\$ 5,000

Total Amount of Transfer \$ 5,000.00

Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
12100.604100	Professional	\$ 5,000.00

Total Amount of Transfer \$ 5,000.00

Requested By: 

Approved By: _____
Department Head