



# Council Business Meeting

June 20, 2023

<b>Agenda Item</b>	2021-23 BN Supplement Budget & Resolution		
<b>From</b>	Mariane Berry	Title Finance Director	
<b>Contact</b>	Email address and direct phone <a href="mailto:Mariane.Berry@ashland.or.us">Mariane.Berry@ashland.or.us</a> (541) 552-2015		
<b>Item Type</b>	Requested by Council <input checked="" type="checkbox"/> Update <input type="checkbox"/> Request for Direction <input type="checkbox"/> Presentation <input type="checkbox"/>		

**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

**BACKGROUND AND ADDITIONAL INFORMATION**

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

This supplement budget will recognize and appropriate unbudgeted revenue. These changes consist of additional appropriations 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.

<b>Increase In resource:</b>		
Parks Fund	Various Grants	25,250
		<b>Total Increased Resource</b>
		<b>\$ 25,250</b>
<b>Increase In appropriation:</b>		
Parks Fund	Parks Operations - various improvement projects	12,519
Parks Fund	Recreation Division - various programs	9,593
Parks Fund	Senior Services Division for acoustic titles	3,138
		<b>Total Increased Appropriation</b>
		<b>\$ 25,250</b>

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

<b>Transfer of appropriation only:</b>		
General Fund	City Recorder - to cover additional personnel and elections	40,000
Parks Fund	Parks - Professional fees	14,000
Capital Improvement Fund	Parks SDC - Purchase of land, earnest money	5,000
		<b>Total transfer of appropriation needed</b>
		<b>\$ 59,000</b>

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





# Council Business Meeting

## **FISCAL IMPACTS**

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

## **DISCUSSION QUESTIONS**

N/A

## **SUGGESTED NEXT STEPS**

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

## **ACTIONS, OPTIONS & POTENTIAL MOTIONS**

I move to adopt Resolution 2022-18 authorizing a 2021-23 BN supplemental budget.

## **REFERENCES & ATTACHMENTS**

Attachment 1: Resolution Adopting the Supplemental Budget

Attachment 2: Staff Supplemental Budget Request

1 **RESOLUTION NO. 2023-18**

2 A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR CHANGES TO THE  
3 2021-23 BIENNIUM BUDGET

4 **RECITALS:**

5 A. The City of Ashland 2021-23 Biennium Budget was adopted on June 18, 2022 for the  
6 period of July 1, 2021 through June 30, 2023.

7 B. The City of Ashland (City) is authorized by ORS 294.471 to approve a supplemental  
8 budget for one or more of the following reasons:

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

17  
18 **NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ASHLAND, OREGON,**  
19 **RESOLVES AS FOLLOWS:**

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

	<b>Additional appropriations:</b>	
	<b>Appropriation</b>	<b>Resource</b>
<b>Parks Fund</b>		
Parks Division	12,519	
Recreation Division	9,593	
Senior Services Division	3,138	
Intergovernmental Revenues		25,250
	<b>\$ 25,250</b>	<b>\$ 25,250</b>

	<u>Transfers:</u>	
	<u>Appropriation</u>	<u>Resource</u>
City Recorder Department	40,000	
General Fund Contingency		40,000
	<b>\$ 40,000</b>	<b>\$ 40,000</b>
Parks Division	14,000	
Senior Services Division		14,000
	<b>\$ 14,000</b>	<b>\$ 14,000</b>
Finance - Open Space (Parks)	5,000	
Public Works		5,000
	<b>\$ 5,000</b>	<b>\$ 5,000</b>

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 \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
Melissa Huhtala, City Recorder

SIGNED and APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Tonya Graham, Mayor

Reviewed as to form:

\_\_\_\_\_  
Doug McGeary, Interim City Attorney

## Budget Transfer Request

Date: \_\_\_\_\_

Department: \_\_\_\_\_

Explanation of request:

### Transfer From

Account Number	Line Item Name	Amount
Total Amount of Transfer		

### Transfer To

Account Number	Line Item Name	Amount
Total Amount of Transfer		

Requested By: 

Approved By: Sabrina Cotta  
Department Head

## Budget Supplemental Request

Date: 4/19/2023

Department: APRC

**Explanation of request:**

1. Ashland Parks Foundation Grant for Senior Services accoustic tiles
2. Ashland Parks Foundation Grant for Recreation Bike Saftey Education
3. Ashland Parks Foundation Grant for Nature Center Educational Signs
4. Ashland Parks Foundation Grant for BMX Park improvements
5. Ashland Parks Foundation Grants for Pickleball lights

### New Revenue

Account Number	Line Item Name	Amount
0211.430120	Parks Grants	\$ 3,138
0211.430120	Parks Grants	\$ 2,126
0211.430120	Parks Grants	\$ 615.22
0211.430120	Parks Grants	\$ 800.00
0211.430120	Parks Grants	\$ 10,676.00
Total Amount of Transfer		\$ 17,354.67

### Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
126900.602220	Building Maintenance	\$ 3,138.00
125302.604100	Professional Services	\$ 2,125.57
125304.601450	Nature Center	\$ 615.22
121200.602112	Parks Irrigation	\$ 800.00
121200.602118	Parks General Maintenance	\$ 10,676.00
Total Amount of Transfer		\$ 17,354.79

Requested By: Tara Keen

Approved By: [Signature]  
Department Head

## Budget Supplemental Request

Date: 4/19/2023

Department: APRC

**Explanation of request:**

1. Ashland Parks Foundation Grant for Recreation Volunteer Programs
2. Ashland Parks Foundation Grant for Ice Rink Awning
3. Ashland Parks Foundation Grant Nature Center Beed Seed
4. Ashland Parks Foundation Grant Parks Swing set for ACP

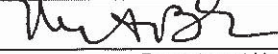
### New Revenue

Account Number	Line Item Name	Amount
0211.430120	Parks Grants	\$ 1,500
0211.430120	Parks Grants	\$ 4,235
0211.430120	Parks Grants	\$ 1,118.00
0211.430120	Parks Grants	\$ 1,043.05
Total Amount of Transfer		\$ 7,896.05

### Additional Appropriations (Expense)

Account Number	Line Item Name	Amount
125301.601200	Rec Admin	\$ 1,500.00
125302.601210	Ice Rink	\$ 4,235.00
125304.602118	Nature Center	\$ 1,118.03
121200.602118	Parks General Maintenance	\$ 1,043.05
Total Amount of Transfer		\$ 7,896.08

Requested By: 

Approved By:   
Department Head

## Budget Transfer Request

Date: 5/11/2023

Department: Parks & Recreation

Explanation of request:

Transfer funds from Temp Employees Senior Services to Operations Professional Services. Using Express Temps and that is now billed in the Professional Services. Transfer between departments to cover the increased costs and wages with temps.

### Transfer From

Account Number	Line Item Name	Amount
126900.510200	Senior Services Temps	\$ 14,000.00
Total Amount of Transfer		\$ 14,000.00

### Transfer To

Account Number	Line Item Name	Amount
121200.604100	Professional Services	\$ 14,000.00
Total Amount of Transfer		\$ 14,000.00

Requested By: Tara Kerue

Approved By: Rachel Mab (MC)  
Department Head



## Budget Transfer Request

Date: 5/20/2023

Department: Parks

Explanation of request:

Earnest money transfer of funds from CIP Food and Beverage for property acquisition of the Tuttle property Tax lot 391E08DD 400 to land sales

### Transfer From

Account Number	Line Item Name	Amount
083000.704200	Capitalized Projects	\$ 5,000.00
Total Amount of Transfer		\$ 5,000.00

### Transfer To

Account Number	Line Item Name	Amount
'032200.701000	Land	\$ 5,000.00
Total Amount of Transfer		\$ 5,000.00

Requested By: Tara Kiswel

Approved By: Rachel Heals  
Department Head