

RESOLUTION NO. 2019-46

A Resolution making budgetary transfers of appropriation authority for fiscal year 2018-2019 (Ambulance Fund)

RECITAL:

This resolution transfers appropriations from Ambulance Fund contingency to the Ambulance Fund materials and services category. A contingency transfer is necessary due to higher than anticipated write-offs for ambulance accounts receivable. When the City writes-off an account, the accounts receivable balance is reduced and write-off expense is recorded. Accounts are considered uncollectable after billing staff has exhausted all avenues to collect payment.

The City recently contracted with a third-party provider to process bills for ambulance transports, effective with transports occurring March 1, 2019, and thereafter. City ambulance billing staff has invoiced all transports that occurred prior to March 1, 2019.

With the contractor assuming responsibilities for billing, City staff has been able review and identify uncollectable accounts more quickly. As a result, the timing of write-offs has changed although the total amount of write-offs will not necessarily increase. In other words, accounts that may have been written off in July or August are being sent to collections in the current fiscal year and it is anticipated that the change will result in more write-off expense than expected in 2018-19.

Oregon Revised Statute (ORS) 294.463 allows a governing body to authorize a transfer of appropriation authority after a budget has been adopted by passing a resolution or ordinance. Transfers may be made from an operating contingency appropriation to the appropriation category from which it will be expended.

This resolution transfers appropriation authority of \$75,000 from contingency to the materials and services category, write-off expense accounts.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF McMinnville, OREGON that the following transfer of appropriation authority under the fiscal year 2018-2019 City of McMinnville Amended Budget is hereby made, to wit:

The following emergency need exists in the Ambulance Fund:

In the Materials & Services category due to unanticipated costs related to write-off of ambulance billing accounts receivable

<u>Ambulance Fund:</u>	<u>Adopted Budget</u>	<u>Budget Adjustment</u>	<u>Amended Budget</u>
Requirements:			
Emergency Medical Services	5,210,903	75,000	5,285,903
Transfers Out to Other Funds	366,015		366,015
Contingency	229,150	(75,000)	154,150
Ending Fund Balance	1,025,296		1,025,296
Total Requirements	<u>\$6,831,364</u>	-----	<u>\$6,831,364</u>

This Resolution will take effect immediately upon passage and shall continue in full force and effect until revoked or replaced.

Adopted by the Common Council of the City of McMinnville at a regular meeting held the 25th day of June, 2019 by the following votes:

Ayes: Garvin, Geary, Peralta, Stassens

Nays: _____

Approved this 25th day of June, 2019.



MAYOR

Approved as to form:



CITY ATTORNEY