

**RESOLUTION NO. 2020-25**

A Resolution authorizing a budgetary transfer of resources and appropriation authority for fiscal year 2019-2020 of the Ambulance Fund to the General Fund – Fire Department.

**RECITAL:**

ORS 294.463 allows transfers of appropriation authority between existing appropriation categories of different funds to be made by resolution.

The activities of the Ambulance Fund are not ceasing. The budgeting and accounting for these activities are being unified with the finances of the Fire Department, thus aligning its fiscal activity with its operational reality as a fully integrated component of the Fire Department.

Revenues previously collected for transports including medicare, insurers and otherwise, will be allocated to ambulance services both in the 2019-2020 budget and in the accounting for this activity while it is within the General Fund-Fire Department.

Ambulance Fund appropriation authority of \$5,920,204 will be added to the General Fund. Of this amount, \$5,381,117 is added to the General Fund - Fire Department budget with the amount allocated to contingency - \$300,000 - added to General Fund Contingency category. The Fire Department unappropriated ending fund balance of \$338,386 will be moved to the unappropriated ending fund balance of the General Fund.

Interfund Transfers In and Out of the Ambulance Fund to and from the General Fund will be eliminated to calculate the budgetary appropriation authority transfer to the General Fund. Transfer resources eliminated are \$1,150,000 Transfer In to Ambulance Fund from the General Fund and \$88,898 Transfer In to General Fund from Ambulance Fund. Appropriations to Transfer Out to Other Funds Eliminated are \$1,150,000 from General to Ambulance Fund and \$88,898 from Ambulance Fund to General Fund for a total of \$1,238,898.

The actual beginning fund balance of the Ambulance Fund for FY2019-20 of \$174,483 must be transferred to the General Fund in order to close the accounting for the Ambulance Fund and bring it to a zero balance. The appropriation category and level required for this transfer is included in the appropriation authority transfer calculation, making the Transfers Out to Other Funds budget appropriation category elimination amount \$1,064,415.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF McMINNVILLE, as follows:**

1. Transfer of the Ambulance Fund FY2019-20 appropriation of resources to the existing General Fund – Fire Department is authorized:

<u>Ambulance Fund</u>		<b>Resource</b>	<b>Amended</b>
<b>FY20 Budgeted Resources</b>		<b>Adjustment</b>	<b>Resources</b>
Beginning Fund Balance	841,629	-841,629	0
Fees & Service Charges	3,640,000	-3,640,000	0
Grants & Donations	489,250	-489,250	0
Interfund Transfers	1,235,711	-1,235,711	0
All Other Resources	52,000	-52,000	0
<b>Total Resources</b>	<b>6,258,590</b>	<b>-6,258,590</b>	<b>0</b>

<u>General Fund</u>		<u>Resource</u>	<u>Eliminate</u>	<u>Amended</u>
<u>FY20 Amended Resources</u>		<u>Adjustment</u>	<u>Transfer</u>	<u>Resources</u>
Beginning Fund Balance	5,533,679	841,629		6,375,308
Fees & Service Charges	6,371,898	3,640,000		10,011,898
Grants & Donations	2,197,530	489,250		2,686,780
Interfund Transfers	3,633,666	1,235,711	-1,238,898	3,630,479
All Other Resources	603,497	52,000		655,497
Current Property Taxes	13,097,707			13,097,707
<b>Total Resources</b>	<b>31,437,977</b>	<b>6,258,590</b>	<b>-1,238,898</b>	<b>36,457,669</b>

2. Transfer of the Ambulance Fund FY2019-20 budgetary appropriation of requirements to the existing General Fund – Fire Department is authorized:

In addition, retain Transfer Out appropriation authority for the Ambulance Fund in the amount of \$174,483 to transfer the actual beginning balance for Ambulance Fund to the General Fund.

<u>Ambulance Fund</u>	<u>Budget</u>	<u>Amended</u>
<u>FY20 Budget</u>	<u>Adjustment</u>	<u>Budget</u>
Emergency Medical Services	5,381,117	0
Transfers Out to Other Funds	239,087	174,483
Operating Contingencies	300,000	0
<b>Total Appropriations</b>	<b>5,920,204</b>	<b>174,483</b>
Unappr'd Ending Fund Balance	338,386	0
<b>Fund Total</b>	<b>6,258,590</b>	<b>174,483</b>

<u>General Fund</u>	<u>Budget</u>	<u>Eliminate</u>	<u>Amended</u>
<u>FY20 Amended Budget</u>	<u>Adjustment</u>	<u>Transfer</u>	<u>Budget</u>
Fire Department	4,142,612	5,381,117	9,523,729
Transfers Out to Other Funds	2,617,195	64,604	1,617,384
Operating Contingencies	900,000	300,000	1,200,000
Other Categories	22,082,238	0	22,082,238
<b>Total Appropriations</b>	<b>29,742,045</b>	<b>5,745,721</b>	<b>34,423,351</b>
Unappr'd Ending Fund Balance	1,695,932	338,386	2,034,318
<b>Fund Total</b>	<b>31,437,977</b>	<b>6,084,107</b>	<b>36,457,669</b>

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 14<sup>th</sup> day of April, 2020 by the following votes:

Ayes: Drabkin, Garvin, Geary, Menke, Peralta, Stassens

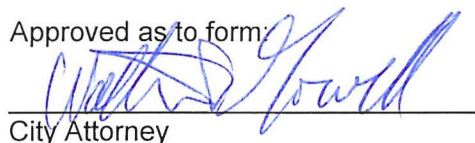
Nays: \_\_\_\_\_

Approved this 14th day of April 2020.

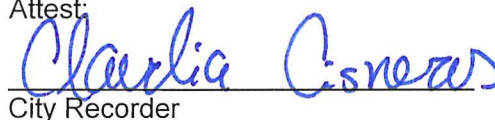


\_\_\_\_\_  
MAYOR

Approved as to form:

  
\_\_\_\_\_  
City Attorney

Attest:

  
\_\_\_\_\_  
City Recorder