

## RESOLUTION NO. 2018-24

A Resolution adopting a supplemental budget for fiscal year 2017-2018 and making supplemental appropriations

### RECITAL:

Oregon Local Budget Law allows a local government to prepare a supplemental budget when an occurrence or condition that was not known at the time the budget was prepared requires a change in financial planning (ORS 294.471). The governing body must adopt a resolution to adopt the supplemental budget and make any necessary appropriations.

A supplemental budget is necessary in the General Fund, Fire Department, and the Ambulance Fund due to higher than anticipated personnel services and equipment costs incurred when the City responded to Oregon wildfire conflagrations in August and September 2017 and California conflagrations in October and December of 2017.

The City has received reimbursement from the State of Oregon and California for costs incurred by the City for responding to the conflagrations. The State of Oregon and California reimbursed the City \$175,305 and \$211,910 respectively, for a total reimbursement of \$387,215. Of the total, \$276,942 was for personnel costs and \$110,273 for Fire Department equipment.

Personnel services costs for City firefighters are allocated 35 percent to the Fire Department and 65 percent to the Ambulance Fund. Therefore, the Oregon and California reimbursements for personnel are allocated to intergovernmental revenue in the Fire Department and Ambulance Fund, accordingly. The reimbursement for Fire equipment is allocated to the Fire Department.

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

1. **Adopt the following Supplemental Budget:** The Council of the City of McMinnville adopts the following Supplemental Budget for 2017-2018 in the General Fund, Fire Department, and Ambulance Fund.
2. **Make Supplemental Appropriations:** The additional appropriations for fiscal year 2017-2018 are hereby appropriated as follows:

**General Fund, Fire Department** resource and requirement increases of \$235,113, with an appropriations increase of \$124,840 in the personnel services category and \$110,273 in the materials & services category, due to higher than anticipated personnel services and equipment costs related to City fire conflagration response.

| <b><u>General Fund:</u></b>    | <b><u>Adopted<br/>Budget</u></b> | <b><u>Budget<br/>Adjustment</u></b> | <b><u>Amended<br/>Budget</u></b> |
|--------------------------------|----------------------------------|-------------------------------------|----------------------------------|
| <b>Resources:</b>              |                                  |                                     |                                  |
| Beginning Fund Balance         | \$ 5,988,535                     |                                     | \$ 5,988,535                     |
| Property Taxes                 | 12,382,150                       |                                     | 12,382,150                       |
| Licenses & Permits             | 2,434,850                        |                                     | 2,434,850                        |
| Intergovernmental              | 1,455,008                        | 235,113                             | 1,690,121                        |
| Charges for Services           | 1,448,953                        |                                     | 1,448,953                        |
| Fines & Forfeitures            | 554,800                          |                                     | 554,800                          |
| Miscellaneous                  | 763,419                          |                                     | 763,419                          |
| Transfers In                   | 1,958,059                        |                                     | 1,958,059                        |
| Total Resources                | <u>\$26,985,774</u>              | <u>\$235,113</u>                    | <u>\$27,220,887</u>              |
| <b>Requirements:</b>           |                                  |                                     |                                  |
| Administration                 | 1,173,438                        |                                     | 1,173,438                        |
| Finance                        | 764,389                          |                                     | 764,389                          |
| Engineering                    | 1,035,290                        |                                     | 1,035,290                        |
| Planning                       | 693,772                          |                                     | 693,772                          |
| Police                         | 8,246,883                        |                                     | 8,246,883                        |
| Municipal Court                | 515,651                          |                                     | 515,651                          |
| Fire                           | 3,018,518                        | 235,113                             | 3,253,631                        |
| Parks & Recreation             | 2,714,181                        |                                     | 2,714,181                        |
| Park Maintenance               | 1,176,863                        |                                     | 1,176,863                        |
| Library                        | 1,600,625                        |                                     | 1,600,625                        |
| Not Allocated to Organization: |                                  |                                     |                                  |
| Debt Service                   | 423,775                          |                                     | 423,775                          |
| Transfers Out to Other Funds   | 2,059,242                        |                                     | 2,059,242                        |
| Operating Contingencies        | 900,000                          |                                     | 900,000                          |
| Ending Fund Balance            | 2,663,147                        |                                     | 2,663,147                        |
| Total Requirements             | <u>\$26,985,774</u>              | <u>\$235,113</u>                    | <u>\$27,220,887</u>              |

**Ambulance Fund** resource and requirement increases, with an appropriations increase of \$152,102 in the personnel services category, due to higher than anticipated personnel services related to City firefighter conflagration response.

| <b><u>Ambulance Fund:</u></b> | <b><u>Adopted<br/>Budget</u></b> | <b><u>Budget<br/>Adjustment</u></b> | <b><u>Amended<br/>Budget</u></b> |
|-------------------------------|----------------------------------|-------------------------------------|----------------------------------|
| <b>Resources:</b>             |                                  |                                     |                                  |
| Beginning Fund Balance        | \$1,529,575                      |                                     | \$1,529,575                      |
| Intergovernmental             | 12,500                           | 152,102                             | 164,602                          |
| Charges for Services          | 3,895,000                        |                                     | 3,895,000                        |
| Miscellaneous                 | 32,800                           |                                     | 32,800                           |
| Transfers In from Other Funds | 800,000                          |                                     | 800,000                          |
| Total Resources               | <u>\$6,269,875</u>               | <u>\$152,102</u>                    | <u>\$6,421,977</u>               |
| <b>Requirements:</b>          |                                  |                                     |                                  |
| Emergency Medical Services    | 4,420,515                        | 152,102                             | 4,572,617                        |
| Transfers Out to Other Funds  | 325,092                          |                                     | 325,092                          |
| Contingency                   | 300,000                          |                                     | 300,000                          |
| Ending Fund Balance           | 1,224,268                        |                                     | 1,224,268                        |
| Total Requirements            | <u>\$ 6,269,875</u>              | <u>\$152,102</u>                    | <u>\$ 6,421,977</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 22nd day of May 2018 by the following votes:

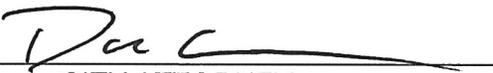
Ayes: Drabkin, Menke, Ruden, Stassens

Nayes: \_\_\_\_\_

Approved this 22nd day of May 2018.

  
\_\_\_\_\_  
MAYOR

Approved as to form:

  
\_\_\_\_\_  
CITY ATTORNEY