

## **RESOLUTION NO. 2600**

### **A RESOLUTION PROVIDING FOR A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2022-2023, BUDGET TRANSFERS, AND MAKING APPROPRIATION CHANGES**

#### **THE TROUTDALE CITY COUNCIL FINDS AS FOLLOWS:**

1. That the Fiscal Year 2022-2023 budget was adopted by the City Council on June 14, 2022, by Resolution No. 2565.
2. That Oregon Revised Statutes (“ORS”) 294.471(1)(b) provides for supplemental budget appropriations when authorized by official resolution of the governing body.
3. That the required public notice of the proposed supplement budget has been published in compliance with ORS 294.473, and the City Council has held the required public hearing on the proposed supplement budget.
4. That appropriation authority is available that ORS 294.463(1) provides for the transfer of available appropriations and that such transfers may be made between categories, and departments/divisions within a fund when authorized by official resolution of the governing body.
5. That appropriation authority is available from budgeted Contingency and that ORS 294.463(2) provides for the transfer of Contingency appropriation and that such transfers may be made within funds when authorized by official resolution of the governing body.
6. That appropriation authority is available that ORS 294.463(3) provides for the transfer of available appropriations and that such transfers may be made between funds when authorized by official resolution of the governing body.
7. That budget appropriations within the General Fund between divisions are needed to provide for the unanticipated and necessary expenses or to expend certain funds not anticipated at the time the budget was adopted pursuant to ORS 294.471 and ORS 294.463.
8. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Tourism and Economic Development Division for the Mt. Hood Jazz Festival Sponsorship.

9. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Tourism and Economic Development Division for the Cascadia Arts Association 2023 summer art walk festival sponsorship.
10. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Tourism and Economic Development Division for the economic development cost in providing the restaurant incentive of the Sewer Infrastructure System Development Charge subsidy for the Wayfinder Beer development of The Highlands taphouse, beer garden and food truck pods.
11. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Tourism and Economic Development Division for the economic development incentive costs for the redevelopment of Old City Hall for the restaurant, bar and beer brewing uses.
12. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Police Operations division associated with code enforcement clean up and board up nuisance abatement costs.
13. That a budget appropriation transfer is needed from the Parks Division to provide for the unanticipated and necessary additional expenses in the Facilities Division for the completion of the multi-year Depot remodel project due to contractor and product supply chain delays.
14. That a budget appropriation transfer is needed from the General Fund to the General Obligation Bond Debt Service Fund for the unanticipated and necessary additional expenses associated with a budgeting error for General Obligation Bond 2021 Refunding Series debt service payments for the Police Facility.
15. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional transfers expense for the Amazon Extended Enterprise Zone Tax Abatement Agreement Community Service Fee (CSF) additional revenue transferred to Full Faith and Credit Debt Service fund to provide the repayment funding for the required debt service obligations of the loan to the Urban Renewal Agency.
16. That budget appropriation transfers for unanticipated and necessary expenses associated with the temporary labor coverage cost for employees on Family and Medical Leave (FMLA) status in the General Fund Administration Division, Sewer Utility Fund, and Stormwater Utility Fund.

17. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Sewer Utility Fund associated with the project construction delay for the Sewer Pump Station No. 2, for the expired unused prior fiscal year project budget.

18. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses associated with the budgetary accounting compliance with Governmental Accounting Standards Board Statement No. 87 Leases, (GASB 87) for equipment right to use lease classification as debt service budget expense category.

19. That the City desires to conduct these Fiscal Year 2022-2023 Budget appropriation transfers and to implement all such actions necessary to ensure budgetary compliance with the Oregon Local Budget Law and the Oregon Municipal Audit Law, and that doing so is in the best interest of the City.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TROUTDALE:**

Section 1. The following appropriation adjustments to the Fiscal Year 2022-2023 Budget resources and expenditures are required to provide for unexpected needs or to expend certain funds not anticipated at the time the budget was adopted and are hereby authorized in accordance with ORS 294.471 and ORS 294.463.

Section 2. The Fiscal Year 2022-2023 Budget is adjusted within the General Fund by transfer of available existing appropriations of \$50,000 from the Parks division to the Facilities division.

Section 3. The Fiscal Year 2022-2023 Budget is adjusted within the General Fund by transfer of existing Contingency appropriation totaling \$641,000 which is allocated to divisions as follows: \$20,000 Administration, \$13,000 Police Operations, \$50,000 Solid Waste/Recycling, \$512,000 Tourism and Economic Development, and \$46,000 Transfers of Other Funds.

<b>GENERAL FUND</b>	<b>CURRENT BUDGET</b>	<b>INCREASE / (DECREASE)</b>	<b>REVISED BUDGET</b>
<b><i>Requirements-</i></b>			
Legislative	61,169	-	61,169
Judicial	169,680	-	169,680
Legal	298,405	-	298,405
General Government	482,423	-	482,423

Administration	969,641	20,000	989,641
Community Services	192,737	-	192,737
Information Services	397,639	-	397,639
Finance	805,593	-	805,593
Police Operations	4,526,450	13,000	4,539,450
Public Safety Bldg. Operations	216,486	-	216,486
Solid Waste/Recycling	44,247	50,000	94,247
Fire Protection Services	2,608,989	-	2,608,989
Planning	692,457	-	692,457
Tourism & Economic Development	586,838	512,000	1,098,838
Parks & Greenways	2,036,444	(50,000)	1,986,444
Facilities	904,049	50,000	954,049
Transfers to Other Funds	1,766,905	46,000	1,812,905
Contingency	1,000,000	(641,000)	359,000
All other appropriations	-	-	-
Total General Fund Appropriations	17,760,151	-	17,760,151
Unappropriated	4,888,180	-	4,888,180
Total General Fund Requirements	22,648,332		22,648,332

Section 7. The Fiscal Year 2022-2023 Budget is adjusted within the Sewer Utility Fund by transfer of existing Contingency appropriation totaling \$380,000 which is allocated \$28,500 to Personnel Services, \$350,000 to Capital Outlay and \$1,500 to the Debt Service budget categories.

	CURRENT BUDGET	INCREASE / (DECREASE)	REVISED BUDGET
SEWER FUND			
Personnel Services	726,307	28,500	754,807
Capital Outlay	1,157,500	350,000	1,507,500
Debt Service	-	1,500	1,500
Contingency	600,000	(380,000)	220,000
All other appropriations	2,223,413	-	2,223,413
Total Fund Appropriations	4,707,220	-	4,707,220

Section 8. The Fiscal Year 2022-2023 Budget is adjusted within the Storm Sewer Utility Fund by transfer of existing Contingency appropriation totaling \$15,000 which is allocated to Personnel Services budget category.

	CURRENT	INCREASE /	REVISED
STORM SEWER UTILITY FUND	BUDGET	(DECREASE)	BUDGET
Personnel Services	293,738	15,000	308,738
Contingency	1,445,841	(15,000)	1,430,841
All other appropriations	919,463	-	919,463
Total Fund Appropriations	2,659,042	-	2,659,042

Section 9. The Fiscal Year 2022-2023 Budget is adjusted within the General Obligation Bond Debt Service Fund by recognizing additional resources totaling \$10,000 from the transfer from the General Fund and increasing requirements for Debt Service a like amount as detailed below. The net effect of such appropriation adjustments is to increase both resources and requirements by \$10,000.

	CURRENT	INCREASE /	REVISED
DEBT SERVICE FUND	BUDGET	(DECREASE)	BUDGET
Resources-			
Transfers From Other Funds	175,000	10,000	185,000
Total Resources:	651,579	10,000	661,579
	CURRENT	INCREASE /	REVISED
DEBT SERVICE FUND	BUDGET	(DECREASE)	BUDGET
Debt Service	501,000	10,000	511,000
Total Fund Appropriations	501,000	10,000	511,000

Section 11. Based upon the findings above the transfer of existing appropriation, and transfer of Contingency as described in the resolved sections are hereby approved.

Section 12. These Fiscal Year 2022-2023 Budget transfers shall cause the appropriation by division, department, and budget unit within each fund to be increased and appropriated.

Section 13. The Finance Director is authorized and directed to implement all such actions necessary to ensure budgetary compliance.

Section 14. Upon adoption, this Resolution shall be effective as of July 1, 2022.

**YEAS: 7**  
**NAYS: 0**  
**ABSTAINED: 0**



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**Randy Lauer, Mayor**  
**Date: June 28, 2023**



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**Sarah Skroch, City Recorder**  
**Adopted: June 27, 2023**