

RESOLUTION NO. 2019-40

**RESOLUTION TRANSFERRING APPROPRIATIONS
WITHIN VARIOUS FUNDS FOR THE FISCAL YEAR 2018-19**

WHEREAS, the City Council has determined that due to unforeseen expenditures it is necessary to increase the appropriations for the operation of the General Fund.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF FOREST GROVE AS FOLLOWS:

Section 1. The following appropriations transfers for FY 2018-19 will be made:

1. Transfer \$5,000 from General Fund Contingency (1001800 8300) to Parks and Recreation Regular Wages (1001600 5000). Total Parks and Recreation Appropriations are increased to \$751,791.
2. Transfer \$120,000 from Building Permits Fund Contingency (2053200 8300) to: 1) \$80,000 to Intergovernmental Services (2053200 6230); and 2) \$40,000 to Professional Services (2053200 6300). Total Building Fund Permit Services Appropriations are increased to \$947,366.
3. Transfer \$250 from Street Tree Fund Transfers to the General Fund (2123100 8200) to Street Tree Fund Street Tree Planting (2123100 6095). Total Street Tree Fund Street Services appropriations are increased to \$43,794 and Total Street Tree Fund Transfer Appropriation is reduced to \$750.
4. Transfer \$711,000 from Light and Power (L&P) Fund Contingency (6104100 8300) to: 1) \$700,000 to Purchased Power (6104110 6075); and 2) \$11,000 to Interest-Substations (6104100 8112). L&P Electric Services Appropriations are increased to \$19,346,848 and L&P Debt Service Appropriations are increased to \$306,975.
5. Transfer \$400 from Water Fund Contingency (6305300 8300) to Water Fund Interest-Scoggins Reservoir (6305300 8110). Total Water Fund Debt Service appropriations are increased to \$433,776.
6. Transfer \$51,000 from Fire Equipment Replacement Fund (FERF) Contingency (3552300 8300) to FERF Major Tools and Work Equipment (3552300 7035). Total FERF Capital Outlay Appropriations are increased to \$537,600.

Section 2. This resolution is effective immediately upon its enactment by the City Council.

PRESENTED AND PASSED this 24th day of June, 2019.



Anna D. Ruggles, City Recorder

APPROVED by the Mayor this 24th day of June, 2019.



Peter B. Truax, Mayor



A place where families and businesses thrive.

<i>CITY RECORDER USE ONLY:</i>	
AGENDA ITEM #:	16.
MEETING DATE:	06/24/2019
FINAL ACTION:	RESO 2019-40

CITY COUNCIL STAFF REPORT

TO: *City Council*

FROM: *Jesse VanderZanden, City Manager*

MEETING DATE: *June 24, 2019*

PROJECT TEAM: *Paul Downey, Administrative Services Director*

SUBJECT TITLE: *FY 2018-19 Appropriations Transfers*

ACTION REQUESTED:

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ordinance	Order	X	Resolution	Motion	Informational

X all that apply

ISSUE STATEMENT: The adopted budget for a fiscal year is based upon best estimates at the time the budget is adopted. During the fiscal year, unanticipated events may occur and actual expenditures become known.

At the end of the fiscal year, it is standard procedure to review expenditures throughout the budget and to modify appropriations, which are legal expenditure limits, for expenditures which may exceed the appropriated levels by the end of the fiscal year. ORS Chapter 294 permits the governing body to transfer appropriations within a fund so the budgeted appropriations are not exceeded. The attached resolution authorizes the appropriation transfers necessary for FY 2018-19.

BACKGROUND: Upon review of the preliminary year-to-date expenditures as of June 17, 2019, staff has prepared a resolution for Council consideration to avoid potential appropriation over expenditures in the General Funds at the end of FY 2018-19. The reasons for the proposed transfers are discussed below. The numbers for the reasons correspond to the transfer numbers in the proposed resolution:

1. In the Parks Department, appropriations need to be increased to cover a possible over expenditure in Personnel Services. Staff does not think the Parks Department will exceed the budget but it could be close depending on how much watering is done in the parks during June. Parks Department appropriations are proposed to be increased by \$5,000.
2. In the Building Permits Fund, the Budget will be exceeded due to inspections performed by other government agencies, such as electrical and outside consulting engineering calculations, due to the high level of building activity. Revenue was collected to pay for the inspections and outside engineering reviews. \$120,000 will be transferred from Contingency to cover the expenditures incurred.

3. In the Street Tree Fund, the budget will be exceeded by approximately \$181 due to the number of trees required to be planted. In order not to exceed budget appropriations, the Transfer to the General Fund will be reduced by \$250 and the budget for tree planting will be increased by \$250.
4. In the Light and Power Fund, \$700,000 will be transferred from Contingency to Power Purchases to pay for the actual costs of power purchases. Additional revenue to pay for those increased power purchases was collected through higher electric sales. \$11,000 will be transferred from Contingency to Debt Service to cover the actual costs of the debt service payments due to an error when the budget was prepared.
5. In the Water Fund, \$400 needs to be transferred to Water Fund Debt Service to fully fund the required debt service payments. An input error was made when the budget was prepared last year.
6. In the Fire Equipment Replacement Fund, \$51,000 need to be transferred from Contingency to Capital Outlay to pay for the City's purchase of one-half of the Gales Creek Lot where the manufactured home for the volunteers is located. The Council approved this purchase earlier this fiscal year. The purchase will not affect the apparatus acquisition schedule as funds from the City's share of conflagration payments was used to acquire the property.

FISCAL IMPACT: Fiscal impact was explained above.

STAFF RECOMMENDATION: Staff recommends the City Council approve the attached resolution transferring appropriations within the FY 2018-19 Budget.

ATTACHMENT(s):
Resolution Transferring Appropriations Within Various Funds for the Fiscal Year 2018-19