

## **RESOLUTION NO. 18-2023**

### **A RESOLUTION ADOPTING SUPPLEMENTAL BUDGET #1 FOR FISCAL YEAR 2023-2024**

#### **AND MAKING APPROPRIATIONS**

WHEREAS, the City of Oakridge resolves the following:

ORS 294.471 permits the governing body of a municipal corporation to make a supplemental budget for the fiscal year for which the regular budget has been prepared if one or more of the following circumstances exist:

- a. An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.
- b. A pressing necessity that could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires prompt action.
- c. Funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period.
- d. A request for services or facilities the cost of which is to be supplied by a private individual, corporation or company or by another governmental unit and the amount of which could not be accurately estimated when preparing the original budget or a previous supplemental budget for the current year or current budget period.
- e. Proceeds from the involuntary destruction, involuntary conversion, or sale of property that necessitates the immediate purchase, construction or acquisition of different facilities in order to carry on governmental operations.
- f. Ad valorem property taxes that are received during the fiscal year or budget period in an amount sufficiently greater than the amount estimated to be collected such that the difference will significantly affect the level of government operations to be funded by the taxes as provided in the original budget or a previous supplemental budget for the current year or current budget period.
- g. A local option tax described in ORS 294.476 that is certified for extension on the assessment and tax roll under ORS 310.060 for the fiscal year or budget period in which the local option tax measure is approved by voters.
- h. A reduction in available resources that requires the governing body to reduce appropriations in the original budget or a previous supplemental budget for the current year or current budget period.
- i. The original budget of the municipal corporation adopted under ORS 294.456 did not include estimated requirements to pay debt service pursuant to ORS 294.477 or the actual requirements are different from the estimated requirements included in the original budget or a previous supplemental budget.

WHEREAS, the attached Supplemental Budget #1 for Fiscal Year 2023-2024, meets one or more requirements of ORS 294.471;

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Oakridge hereby adopts a supplemental budget for fiscal year 2021-2022 in the amounts shown below for each Fund and,

**BE IT FURTHER RESOLVED** that the amounts shown below as appropriations for the fiscal year beginning July 1, 2021 and for purposes shown are hereby appropriated for each Fund:

**BE IT FURTHER RESOLVED** that this resolution shall be effective immediately upon its passage.

**PASSED BY THE COUNCIL** of the City of Oakridge this \_\_\_ day of \_\_\_\_\_, 2023.

**APPROVED AND SIGNED BY THE MAYOR** of the City of Oakridge this \_\_\_ day of \_\_\_\_\_, 2023.

Signed: \_\_\_\_\_

Bryan Cutchen, Mayor

Attest: \_\_\_\_\_

Jackie Taylor, City Recorder

Ayes:

Nays:

**FORM  
OR-ED-SBH**

**Notice of Supplemental Budget Hearing**

Oregon Department of Revenue

- For supplemental budgets proposing a change in any fund's expenditures by more than 10 percent.

A public hearing on a proposed supplemental budget for \_\_\_\_\_ the City of Oakridge, for the current fiscal year, will be held at: City Hall 48318 E 1st St., Oakridge, OR 97463 and Via ZOOM <https://us02web.zoom.us/j/3664311610>

The hearing will take place on Thursday December 7th at 6pm.

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after 11/29/2023 at: Oakridge City Hall 48318 E 1st St, Oakridge, OR Monday-Thursday 8am-4pm or at [www.ci.oakridge.or.us](http://www.ci.oakridge.or.us)

**SUMMARY OF PROPOSED BUDGET CHANGES**  
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

| Resource                                    | Amount     | Expenditure—indicate                                     |            |
|---|------------|--|------------|
|   |            | Org. unit / Prog. & Activity, and Object class.          | Amount     |
| 1. OCF Grant for WAC building               | \$ 25,000  | 1. 100-18-400088 (WAC Oregon Community Foundation Grant) | \$ 25,000  |
| 2. OSFM Fuels Mitigation Grant              | \$ 225,350 | 2. 100-00-400881 (Fuels Mitigation Grant Expense)        | \$ 225,350 |
| 3. Donation from Banner Bank                | \$ 20,000  | 3. 100-17-400166 (Building Maintenance)                  | \$ 20,000  |
| 4. Reserved for Future Expenditures (Parks) | \$ 3,000   | 4. 100-17-400166 (Building Maintenance)                  | \$ 3,000   |
| 5. TRT Funds                                | \$ 1,365   | 5. 100-17-400166 (Building Maintenance)                  | \$ 1,365   |

|  |                   |   |                   |
|--|-------------------|---|-------------------|
| 6. ARPA Funds                          | \$ 17,100         | 6. 100-17-400166 (Building Maintenance)             | \$ 17,100         |
| 7. ARPA Funds                          | \$ 5,000          | 7. 100-11-400117 (memberships, dues, subscriptions) | \$ 5,000          |
| 8. Sale of Property                    | \$ 396,509        | 8. 100-00-499991 (Reserved for Future Expenditure)  | \$ 396,509        |
| 9. Sale of Property                    | \$ 20,510         | 8. 100-00-499991 (Reserved for Future Expenditure)  | \$ 20,510         |
| 10. ARPA Funds                         | \$ 9,789          | 10. 100-17-400078 (ARPA Expense Parks)              | \$ 9,789          |
| 11. ODOE Solar Feasibility Study Grant | \$ 30,000         | 11. 100-18-400087 (WAC Dept of Energy Grant)        | \$ 30,000         |
| <b>Revised Total Fund Resources</b>    | <b>\$ 753,623</b> | <b>Revised Total Fund Requirements</b>              | <b>\$ 753,623</b> |

Explanation of change(s):

1. An Oregon Community Foundation grant received for renovation of the WAC building.
2. An Oregon State Fire Marshal Fuels Mitigation grant received for wildfire prevention efforts.
- 3-6. Unforeseen additional expenses related to repairs of the Greenwaters Park Amphitheater.
7. Budgeting software to streamline the budget process that works with the city's new accounting software.
8. Revenue from the sale of the old public works building at 47899 Hwy 58, Oakridge, OR.
9. Revenue from the sale of property at 76410 Douglas St., Oakridge, OR.
10. ARPA funds from the FY23 Parks budget to remodel the Greenwaters Park bathrooms, not spent until FY24 due to timing of invoices.
11. An Oregon Department of Energy grant for a solar feasibility study for the WAC.

FUND: **EMS**

| Resource                            | Amount            | Expenditure—indicate<br>Org. unit / Prog. & Activity, and Object class. | Amount            |
|-------------------------------------|-------------------|---|-------------------|
| 1. ARPA Funds                       | \$ 54,288         | 1. 232-00-400078 (ARPA Expenses)  | \$ 54,288         |
| 2. OSFM Fuels Mitigation Grant      | \$ 59,600         | 2. 232-00-400881 (Fuels Mitigation Grant Expenses)                      | \$ 59,600         |
| <b>Revised Total Fund Resources</b> | <b>\$ 113,888</b> | <b>Revised Total Fund Requirements</b>                                  | <b>\$ 113,888</b> |

Explanation of change(s):

1. ARPA funds from FY23 not included in the approved budget for remodeling of the Fire Station.

2. An Oregon State Fire Marshal Fuels Mitigation grant received for wildfire prevention efforts.

| FUND: <u>Wastewater</u>             |   | Expenditure—indicate | Amount          |
|-------------------------------------|---|----------------------|-----------------|
| Resource                            | Org. unit / Prog. & Activity, and Object class. |                      | Amount          |
| 1. Reserved for Future Expenditures | 1. 622-00-400130 (Professional Services)        |                      | \$ 8,210        |
| 2. Reserved for Future Expenditures | 2. 622-00-400130 (Professional Services)        |                      | \$ 1,403        |
| <b>Revised Total Fund Resources</b> | <b>Revised Total Fund Requirements</b>          |                      | <b>\$ 9,613</b> |

Explanation of change(s):

1. Unforeseen wastewater pump replacement.
2. Unforeseen generator repairs.

| FUND: <u>Water</u>                  |   | Expenditure—indicate | Amount            |
|-------------------------------------|---|----------------------|-------------------|
| Resource                            | Org. unit / Prog. & Activity, and Object class. |                      | Amount            |
| 1. Reserved for Future Expenditures | 1. 620-00-400130 (Professional Services)        |                      | \$ 47,879         |
| 2. Reserved for Future Expenditures | 2. 620-00-400130 (Professional Services)        |                      | \$ 2,105          |
| 3. Well #2 Improvements Loan        | 3. 620-00-400411 (Well #2)                      |                      | \$ 207,417        |
| <b>Revised Total Fund Resources</b> | <b>Revised Total Fund Requirements</b>          |                      | <b>\$ 257,401</b> |

1. Replacement/rebuild of pressure relief valves.
2. Unforeseen generator repairs.
3. Loan to cover well #2 improvements.

| FUND: <u>OIP</u>                    |   | Expenditure—indicate | Amount           |
|-------------------------------------|---|----------------------|------------------|
| Resource                            | Org. unit / Prog. & Activity, and Object class. |                      | Amount           |
| 1. Reserved for Future Expenditures | 1. 390-00-400401 (Salmon Creek Trestle M&S)     |                      | \$ 10,000        |
| <b>Revised Total Fund Resources</b> | <b>Revised Total Fund Requirements</b>          |                      | <b>\$ 10,000</b> |

|                                      |                  |  |                  |
|--------------------------------------|------------------|--|------------------|
| 2. Salmon Creek Trestle Bridge Grant | \$ 40,000        | 2. 390-00-400086 (Salmon Creek Trestle Bridge Grant) | \$ 40,000        |
| 3. Reserved for Future Expenditures  | \$ 1,403         | 3. 390-00-400130 (Professional Services)             | \$ 1,403         |
| 4. Sale of OIP Lot 20                | \$ 28,212        | 4. 390-00-499991 (Reserved for Future Expenditure)   | \$ 28,212        |
| <b>Revised Total Fund Resources</b>  | <b>\$ 79,615</b> | <b>Revised Total Fund Requirements</b>               | <b>\$ 79,615</b> |

Explanation of change(s):

1. Matching funds for the Oregon State Parks Salmon Creek Trestle Bridge feasibility study and design grant.
2. Oregon State Parks grant for the Salmon Creek Trestle Bridge feasibility study.
3. Unforeseen generator repairs.
4. Revenue from the sale of Oakridge Industrial Park (OIP) Lot 20.

FUND: **Streets**

| Resource                            | Amount          | Expenditure—indicate Org. unit / Prog. & Activity, and Object class. | Amount          |
|-------------------------------------|-----------------|--|-----------------|
| 1. Reserved for Future Expenditures | \$ 8,529        | 1. 230-00-400194 (Street Repairs)                                    | \$ 8,529        |
| 2. Reserved for Future Expenditures | \$ 1,403        | 2. 230-00-400130 (Professional Services)                             | \$ 1,403        |
| <b>Revised Total Fund Resources</b> | <b>\$ 9,932</b> | <b>Revised Total Fund Requirements</b>                               | <b>\$ 9,932</b> |

Explanation of change(s):

1. Unforeseen additional expenses for the Cherry Street repairs.
2. Unforeseen generator repairs.