

# **RESOLUTION NO. 2629**

## **A RESOLUTION PROVIDING FOR CURRENT FY 2023-2024 BUDGET TRANSFERS AND APPROPRIATION CHANGES.**

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

1. That the Fiscal Year 2023-2024 budget was adopted by the City Council on June 13, 2023, by Resolution No. 2598.
2. Oregon Revised Statutes (“ORS”) 294.463(2) provides that appropriation authority is available from budgeted Contingency and 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.
3. 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.
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 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 294.463.
6. 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, and the Cascadia Arts Association 2024 summer art walk festival sponsorship, and for the 2024 Run for Red by Emilio Inc sponsorship.
7. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Police Operations division associated with increased cost share from the designated 911 Public Answering Point operated by the City of Portland Bureau of Emergency Communications (BOEC).
8. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Police Building Operations division associated with replacement of the HVAC compressor and related controls.

9. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Solid Waste and Recycling division associated with purchase of the Metro grant funded public trash compactor and recycling bins.
10. 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 and Finance Divisions, Water Utility Fund, Streets Fund, Sewer Utility Fund, and Stormwater Utility Fund.
11. That budget appropriation transfers for unanticipated and necessary expenses associated with the January 12 - 18, 2024 ice storm additional wage and benefit costs in the General Fund Administration and Finance Divisions, Water Utility Fund, Streets Fund, Sewer Utility Fund, and Stormwater Utility Fund.
12. 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 community events costs of First Fridays in 2023, Tree Lighting and Windy Wonderland 2023 events.
13. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Tourism and Economic Development Division for additional Visitor Center Greeter labor costs associated with city events.
14. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Community Services Division for the recreation community events costs of Movies in the Park and Holiday Movie 2023 events.
15. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Bike and Trails Fund for additional interest expense for internal loan repayment to the Parks Improvement Fund.
16. That a budget appropriation transfer is needed to provide for the unanticipated and necessary additional expenses in the Sam Cox Building Maintenance Fund for the maintenance and replacement item costs associated with facility support.
17. 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.

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 2023-2024 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 2023-2024 Budget are required to provide for unknown amounts, unexpected needs, or to expend certain funds not anticipated at the time the budget was adopted and are hereby authorized in accordance with ORS 294.463(1), (2) & (3).

Section 2. The following appropriation adjustments to the Fiscal Year 2023-2024 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 294.463.

Section 3. The Fiscal Year 2023-2024 Budget is adjusted within the General Fund by transfer of existing Contingency appropriation totaling \$535,650 which is allocated to divisions as follows: \$45,000 Administration, \$15,000 Community Services, \$10,000 Finance, \$150,000 Police Operations, \$45,000 PD Building Operations, \$165,000 Solid Waste/Recycling, \$75,650 Tourism and Economic Development, and \$30,000 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	50,119	-	50,119
Judicial	169,857	-	169,857
Legal	300,591	-	300,591
General Government	488,392	-	488,392
Administration	1,052,271	45,000	1,097,271
Community Services	212,985	15,000	227,985
Information Services	419,012	-	419,012

Finance	840,987	10,000	850,987
Police Operations	4,813,329	150,000	4,963,329
Public Safety Bldg. Operations	201,486	45,000	246,486
Solid Waste/Recycling	120,631	165,000	285,631
Fire Protection Services	2,726,394	-	2,726,394
Planning	977,387	-	977,387
Tourism & Economic Development	569,078	75,650	644,728
Parks & Greenways	2,147,003	-	2,147,003
Facilities	1,098,848	-	1,098,848
Transfers to Other Funds	3,902,729	30,000	3,932,729
Contingency	3,000,000	(535,650)	2,464,350
All other appropriations	-	-	-
Total General Fund Appropriations	23,091,100	-	23,091,100
Unappropriated	2,433,094	-	2,433,094
Total General Fund Requirements	25,524,195		25,524,195

Section 4. The Fiscal Year 2023-2024 Budget is adjusted within the Water Fund by transfer of existing Contingency appropriation totaling \$100,000 which is allocated to the Personnel Services budget category.

	CURRENT BUDGET	INCREASE / (DECREASE)	REVISED BUDGET
WATER FUND			
Personnel Services	723,875	100,000	823,875
Contingency	325,000	(100,000)	225,000
All other appropriations	2,842,913	-	2,842,913
Total Water Fund Appropriations	3,891,788	-	3,891,788

Section 5. The Fiscal Year 2023-2024 Budget is adjusted within the Sewer Fund by transfer of existing Contingency appropriation totaling \$25,000 which is allocated to the Personnel Services budget category.

	CURRENT BUDGET	INCREASE / (DECREASE)	REVISED BUDGET
SEWER FUND			
Personnel Services	814,928	25,000	839,928
Contingency	600,000	(25,000)	575,000
All other appropriations	2,593,335	-	2,593,335
Total Fund Appropriations	4,008,264	-	4,008,264

Section 6. The Fiscal Year 2023-2024 Budget is adjusted within the Street Fund by transfer of existing Contingency appropriation totaling \$175,000 which is allocated \$75,000 to Personnel Services, \$100,000 to Materials and Services budget categories.

	CURRENT	INCREASE /	REVISED
STREET FUND	BUDGET	(DECREASE)	BUDGET
Personnel Services	473,616	75,000	548,616
Materials & Services	1,279,567	100,000	1,379,567
Contingency	1,200,000	(175,000)	1,025,000
All other appropriations	1,392,871	-	1,392,871
Total Fund Appropriations	4,346,054	-	4,346,054

Section 7. The Fiscal Year 2023-2024 Budget is adjusted within the Storm Sewer Utility Fund by transfer of existing Contingency appropriation totaling \$30,000 which is allocated to Personnel Services budget category.

	CURRENT	INCREASE /	REVISED
STORM SEWER UTILITY FUND	BUDGET	(DECREASE)	BUDGET
Personnel Services	330,022	30,000	360,022
Contingency	1,882,392	(30,000)	1,852,392
All other appropriations	1,053,165	-	1,053,165
Total Fund Appropriations	3,265,579	-	3,265,579

Section 8. The Fiscal Year 2023-2024 Budget is adjusted within the Bike and Path Fund by transfer of existing Capital Outlay appropriation totaling \$1,000 which is allocated to Materials and Services budget category.

	CURRENT	INCREASE /	REVISED
BIKE & PATH FUND	BUDGET	(DECREASE)	BUDGET
Materials & Services	500	1,000	1,500
Capital Outlay	14,717	(1,000)	13,717
All other appropriations	10,000	-	10,000
Total Fund Appropriations	25,217	-	25,217

Section 9. The Fiscal Year 2023-2024 Budget is adjusted within the Sam Cox Building Fund by transfer of existing Contingency appropriation totaling \$10,000 which is allocated \$5,000 to each the Materials and Services and the Capital Outlay budget categories.

	CURRENT	INCREASE /	REVISED
SAM COX BLDG FUND	BUDGET	(DECREASE)	BUDGET
Materials & Services	4,747	5,000	9,747
Capital Outlay	3,500	5,000	8,500
Contingency	80,173	(10,000)	70,173
All other appropriations	22,500	-	22,500
Total Fund Appropriations	110,920	-	110,920

Section 10. The Fiscal Year 2023-2024 Budget is adjusted within the General Obligation Bond Debt Service Fund by recognizing additional resources totaling \$30,000 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 \$30,000.

	CURRENT	INCREASE /	REVISED
DEBT SERVICE FUND	BUDGET	(DECREASE)	BUDGET
<b>Resources-</b>			
Transfers From Other Funds	175,000	30,000	205,000
Total Resources:	579,973	30,000	609,973
<b>Requirements-</b>			
Debt Service	501,000	30,000	531,000
Total Fund Appropriations	579,973	30,000	609,973

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 2023-2024 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, 2023.

**YEAS: 6**  
**NAYS: 0**  
**ABSTAINED: 0**



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**Randy Lauer, Mayor**  
**Date: June 26, 2024**



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**Sarah Skroch, City Recorder**  
**Adopted: June 25, 2024**