

RESOLUTION NO. 2025 - 07

A Resolution adopting a supplemental budget for fiscal year 2023-24 and making appropriation transfers.

RECITALS:

Whereas, this resolution proposes a supplemental budget for the General Fund, Affordable Housing Fund, Grants and Special Assessments Fund, Wastewater Services Fund, Wastewater Capital Fund, and Information Systems and Services Fund; and

Whereas, this supplemental budget is to accommodate unknown circumstances at the time the budget was adopted based on a Year-End Review of the City's budget status; and

Whereas, Oregon Local Budget Law allows a local government to prepare a supplemental budget when circumstances were unknown at the time the budget was prepared thus requiring a change in financial planning (ORS 294.471); and

Whereas, the General Fund's new revenue that was not known at the time of the budget was adopted comes from unused balances in the prior fiscal year (\$516,974), grants from Business Oregon (\$100,000), Engineering Fees (\$45,000), Insurance recoveries (\$14,000), and Transfers in (\$41,490); and

Whereas, the Affordable Housing Fund was the recipient via transfer of unused fund balances in the General Fund in order to complete a project that was previously anticipated to be completed by the end of fiscal year 24 (\$325,754); and

Whereas, the Grants and Special Assessments Fund added appropriation for Community Assessments (\$15,000) is funded by transfer in beginning fund balance from the General Fund; and

Whereas, the Wastewater Services Fund has additional beginning fund balance beyond what was originally budgeted and will use that to fund additional Transfers Out to the General Fund for Engineering (\$20,745); and

Whereas, the contingency transfer of \$20,745 in the Wastewater Capital Fund allows for the additional Transfers Out to the General Fund for Engineering; and

Whereas, the Information Services Fund's added appropriation for technology investments (\$99,036) is funded by a new cybersecurity grant (\$77,036) and increased Charges for Services from Police for Tough Books (\$77,000) along with decreased transfer in revenue from the General Fund for projects completed under budget (-\$55,000); and

Whereas, the governing body must adopt a resolution to adopt the supplemental budget and make any necessary appropriations; and

Whereas, the supplemental budget for expenditures in the General Fund, Grants and Special Assessments Fund, Wastewater Services Fund, Wastewater Capital Fund, and Information Systems and Services Fund are not changed by more than 10%, and therefore a public hearing is not required for this reason; and

Whereas, any proposed adjustment that will change any fund's expenditures by more than 10% requires public hearings prior to adoption of the Council resolution; and

Whereas, the Affordable Housing Fund increase in appropriations does exceed this statutory limit (ORS 294.473); and

Whereas, the public notice was published on March 5, 2025, and the public budget hearing took place prior to the consideration of this resolution on March 11, 2025; and

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

1. **Adopt the following Budget Amendment:** The Common Council of the City of McMinnville adopts the following Budget Amendment for 2024-2025 in the General Fund, Affordable Housing Fund, Grants and Special Assessments Fund, Wastewater Services Fund, Wastewater Capital Fund, and Information Systems and Services Fund
2. **Make Supplemental Appropriations:** The additional appropriations for fiscal year 2024-25 are hereby appropriated as detailed in Exhibit A.

Adopted by the Common Council of the City of McMinnville at a regular meeting held the 11th day of March 2025 by the following votes:

Ayes: Cunningham, Tucholsky, Chenoweth, Payne, Geary, Peralta

Nayes: _____

Approved this 11th day of March 2025.



MAYOR

Approved as to form:


CITY ATTORNEY

Attest:


CITY RECORDER

EXHIBITS:

- A. Additional appropriations for fiscal year 2024-25.

Exhibit A

	Adopted Budget	Budget Adjustment	Amended Budget
General Fund:			
Resources:			
Beginning Fund Balance	4,583,570	36,825	4,620,395
Designated Beginning Fund Balance-Committed	4,159,008	480,149	4,639,157
Intergovernmental	2,014,159	100,000	2,114,159
Engineering Fees	55,000	45,000	100,000
Transfers In	3,817,869	41,490	3,859,359
All other Resources	23,637,059	14,000	23,651,059
Total Resources	\$ 38,266,665	\$ 717,464	\$ 38,984,129
Requirements:			
Administration	2,672,914	46,106	2,719,020
Engineering	1,623,431	321,746	1,945,177
Community Development	2,731,053	100,000	2,831,053
Police	11,500,790	40,825	11,541,615
Parks & Recreation	4,093,950	58,033	4,151,983
Transfers Out	2,000,170	150,754	2,150,924
All other requirements unchanged	13,644,357	-	13,644,357
Total Requirements	\$ 38,266,665	\$ 717,464	\$ 38,984,129
Affordable Housing Fund:			
Resources:			
Transfers In	-	325,754	325,754
All other resources unchanged	1,799,973	-	1,799,973
Total Resources	\$ 1,799,973	\$ 325,754	\$ 2,125,727
Requirements			
Affordable Housing Programming	1,774,987	325,754	2,100,741
All other requirements unchanged	24,986	-	24,986
Total Requirements	\$ 1,799,973	\$ 325,754	\$ 2,125,727
Grants and Special Assessments Fund:			
Resources:			
Transfers In	-	15,000	15,000
All other resources unchanged	500,234	-	500,234
Total Resources	\$ 500,234	\$ 15,000	\$ 515,234
Requirements			
Community Assessments	314,000	15,000	329,000
All other requirements unchanged	186,234	-	186,234
Total Requirements	\$ 500,234	\$ 15,000	\$ 515,234

Wastewater Services Fund:**Resources:**

Beginning Fund Balance	2,570,771	20,745	2,591,516
Transfers In	263,525	(135,000)	128,525
All other resources unchanged	11,828,607	-	11,828,607
Total Resources	\$ 14,662,903	\$ (114,255)	\$ 14,548,648

Requirements

Wastewater Services Program	6,632,406	(135,000)	6,497,406
Transfers Out	6,791,098	20,745	6,811,843
All other requirements unchanged	1,239,399	-	1,239,399
Total Requirements	\$ 14,662,903	\$ (114,255)	\$ 14,548,648

Wastewater Capital Fund:**Resources:**

All resources unchanged	11,828,607	-	11,828,607
Total Resources	\$ 11,828,607	\$ -	\$ 11,828,607

Requirements

Contingencies	2,500,000	(20,745)	2,479,255
Transfers Out	1,297,746	20,745	1,318,491
All other requirements unchanged	44,505,659	-	44,505,659
Total Requirements	\$ 48,303,405	\$ -	\$ 48,303,405

Information Systems & Services Fund**Resources:**

Intergovernmental	-	77,036	77,036
Charges for Services	1,128,452	77,000	1,205,452
Transfers In	795,725	(55,000)	740,725
All other requirements unchanged	216,864	-	216,864
Total Resources	\$ 2,141,041	\$ 99,036	\$ 2,240,077

Requirements

Information Technology Services	1,925,065	99,036	2,024,101
All other requirements unchanged	215,976	-	215,976
Total Requirements	\$ 2,141,041	\$ 99,036	\$ 2,240,077