

RESOLUTION NO. 20-09

**A RESOLUTION ADOPTING THE SUPPLEMENTAL BUDGET
FOR FY 19-20**

WHEREAS, the City of Bandon budget for the Fiscal Year 2019-2020 was adopted by the City Council at its regular meeting on June 3, 2019; and

WHEREAS, certain conditions and situations have arisen since the initial adoption of the FY 2019-2020 budget that necessitate changes in financial planning; and

WHEREAS, the City received unanticipated revenues and a supplemental budget is required to appropriate those revenues; and

WHEREAS, in order to not overspend appropriations in any category of expenditures, it is necessary to transfer appropriations within several funds from certain expenditure categories to other expenditure categories in accordance with local budget law.

Now, Therefore, be it Resolved that the budget transfers and appropriation adjustments itemized in this Resolution are hereby adopted.

	<u>Appropriation</u>	<u>Revenues</u>	<u>Expenditure</u>	<u>Adjusted Appropriation</u>
FUND: 100 General Fund		2,925,551	2,925,551	
1. Carryover	362,571	(9,744)		352,827
2. 51 - Mayor and Council	39,850		(9,203)	30,647
3. 55 - Administration Department	514,090		(10,016)	504,074
4. 57 - Accounting and Billing Department	312,525		24,435	336,960
5. 62 - Police Department	1,091,145		71,414	1,162,559
6. 70 - Street Department	198,200		(31,000)	167,200
7. 72 - Parks Department	224,600		(16,035)	208,565
8. 76 - Planning Department	205,128		(69,800)	135,328
9. 78 - Community Center Department	92,143		(10,817)	81,326
10. 79 - Sprague Theater Department	48,100		11,027	59,127
11. 90 - Transfer - Out	59,557		(34,839)	24,718
12. 90 - Non - Departmental	26,500		65,090	91,590

Total Revised General Fund

\$ 2,915,807 \$ 2,915,807

EXPLANATION: Changes are principally the result of reductions and deferral of expenses.

FUND: 151 Police Reserve Program

		16,450	16,450	
1. Carryover	11,500	9,483		20,983
2. Miscellaneous		12,308		12,308
3. Ending Fund Balance			21,791	21,791

Total Revised Police Reserve Fund

\$ 38,241 \$ 38,241

EXPLANATION: Changes are the result of a higher fund beginning balance, sale of asset and higher than anticipated revenues.

	Appropriation	Revenues	Expenditure	Adjusted Appropriation
FUND: <u>220 Library Memorial</u>		<u>192,672</u>	<u>192,672</u>	
1. Carryover	183,472	108,794		292,266
2. Miscellaneous	8,200	3,945		12,145
3. Materials and Services	140,072		(73,674)	66,398
4. Transfer - out	22,600		186,413	209,013

Total Revised Library Memorial Fund

\$ 305,411 \$ 305,411

EXPLANATION: Changes are the result of a transfer to Library Fund 230 covering changes in beginning fund balance and personnel costs.

FUND: <u>230 Library</u>		<u>441,604</u>	<u>441,604</u>	
1. Carryover	22,479	(171,442)		(148,963)
2. Intergovernmental	360,000	23,870		383,870
3. Miscellaneous	36,525	3,205		39,730
4. Transfer - In	22,600	186,413		209,013
5. Personal Services			56,769	56,769
6. Transfer - out			(14,723)	(14,723)

Total Revised Library Fund

\$ 483,650 \$ 483,650

EXPLANATION: Changes are the result of a transfer from the Library Fund 220 to cover changes in beginning fund balance and personnel costs.

FUND: <u>250 Community Beautification Fund</u>		<u>68,178</u>	<u>68,178</u>	
1. Carryover	28,078	(2,353)		25,725
2. Franchise Fees	40,000	2,188		
3. Miscellaneous	100	417		517
4. Materials and Services	68,178		(12,676)	55,502
5. Transfer - out			12,928	12,928

Total Revised Comm Beautification Fund

\$ 68,430 \$ 68,430

EXPLANATION: These changes are principally the result of additional expenses and a transfer to the Water 940 Fund.

FUND: <u>260 State Revenue Sharing Fund</u>		<u>85,773</u>	<u>85,773</u>	
1. Carryover	48,173	(5,376)		42,797
2. Intergovernmental	37,000	5,037		
3. Materials and Services			(20,687)	(20,687)
4. Transfer - out			20,348	20,348

Total Revised State Revenue Sharing

\$ 85,434 \$ 85,434

EXPLANATION: Changes are principally the result of a transfer to the Water Fund 940.

FUND: <u>365 Debt Service</u>		<u>780,224</u>	<u>780,224</u>	
1. Carryover	315,336	7,852		323,188
2. Debt Service	423,198	(193,698)		229,500
3. Miscellaneous	11,190	7,277		18,467
4. Debt Service	470,077		(204,888)	265,189
5. Ending Fund Balance	310,147		26,319	336,466

Total Revised Debt Service

\$ 601,655 \$ 601,655

EXPLANATION: Changes are primarily from an increased beginning fund balance and not funding the GO Bond in this fiscal year.

	Appropriation	Revenues	Expenditure	Adjusted Appropriation
FUND: 410 Block Grant		318,668	318,668	
1. Carryover	311,868	72,791		384,659
2. Miscellaneous	6,800	3,740		10,540
3. Materials and Services	60,000		(60,000)	-
4. Capital Outlay	258,668		(85,000)	173,668
5. Transfer - Out	-		221,531	221,531
Total Revised Block Grant		\$ 395,199	\$ 395,199	

EXPLANATION: Changes are primarily from an increase in beginning fund balance and revenue; reduction in capital outlay and a transfer to Water Fund 940 and Wastewater Fund 950.

FUND: 510 Capital Improvement		312,345	312,345	
1. Carryover	232,788	(75,159)		157,629
2. Miscellaneous	20,000	2,198		22,198
3. Transfer In	59,557	(59,557)		-
4. Capital Outlay	312,345		(309,568)	2,777
5. Debt Service	-		55,133	55,133
6. Transfer - Out			121,917	121,917
Revised Total Capital Improvement		\$ 179,827	\$ 179,827	

EXPLANATION: Changes are primarily from a decrease in beginning fund balance, revenue and no transfer from general fund; deferral in capital outlay and a transfer to Wastewater Fund 950

FUND: 550 Park & Rec Development		213,731	213,731	
1. Carryover	62,531	49,861		112,392
2. Miscellaneous	151,200	1,157		152,357
3. Materials and Services	20,000		(10,000)	10,000
4. Capital Outlay	193,731		43,584	237,315
5. Debt Service	0		17,434	17,434
Revised Total Park & Rec Development		\$ 264,749	\$ 264,749	

EXPLANATION: Changes are primarily from an increase in beginning fund balance and accurately track debt service.

FUND: 636 LID Debt Service		183,185	183,185	
1. Carryover	172,885	97,357		270,242
2. Miscellaneous	10,300	2,974		13,274
3. Ending Fund Balance	138,443		100,331	238,774
Revised Total LID Debt Service		\$ 283,516	\$ 283,516	

EXPLANATION: Changes are from an increased beginning fund balance and unanticipated revenue.

FUND: 640 Local Improvement District		2,333,537	2,333,537	
1. Carryover	52,105	729		52,834
2. Miscellaneous	2,281,432	793		2,282,225
3. Ending Fund Balance	138,443		1,522	139,965
Revised Total Local Improvement District		\$ 2,335,059	\$ 2,335,059	

EXPLANATION: Changes are from an increased beginning fund balance.

FUND: 710 Street SDC Reimbursement		206,657	206,657	
1. Carryover	192,507	11,416		203,923
2. Miscellaneous	14,150	514		14,664
3. Capital Outlay	206,657		11,930	218,587
Revised Total Street SDC Reimbursement		\$ 218,587	\$ 218,587	

EXPLANATION: Changes are from an increased beginning fund balance.

	Appropriation	Revenues	Expenditure	Adjusted Appropriation
FUND: 711 Street SDC Improvement		418,776	418,776	
1. Carryover	393,176	17,538		410,714
2. Miscellaneous	25,600	(446)		25,154
3. Capital Outlay	418,776		17,092	435,868
Revised Total Street SDC Reimbursement		\$ 435,868	\$ 435,868	

EXPLANATION: Changes are from an increased beginning fund balance.

FUND: 715 Storm Drainage SDC Reimbursement		86,402	86,402	
1. Carryover	52,802	97,554		150,356
2. Miscellaneous	33,600	1,154		34,754
3. Capital Outlay	86,402		98,708	185,110
Revised Total Storm Drainage SDC Reimbursement		\$ 185,110	\$ 185,110	

EXPLANATION: Changes are from an increase in beginning fund balance and to include \$52,802 capital outlay omitted in a formula error.

FUND: 716 Storm Drainage SDC Improvement		174,428	174,428	
1. Carryover	147,828	71,918		219,746
2. Miscellaneous	26,600	1,512		28,112
3. Capital Outlay	174,428		73,430	247,858
Revised Total Storm Drainage SDC Improvement		\$ 247,858	\$ 247,858	

EXPLANATION: Changes are from an increased beginning fund balance and unanticipated revenue.

FUND: 720 Water SDC Reimbursement		144,655	144,655	
1. Carryover	118,555	53,058		171,613
2. Miscellaneous	26,100	2,749		28,849
3. Capital Outlay	134,655		55,807	190,462
Revised Total Water SDC Reimbursement		\$ 200,462	\$ 200,462	

EXPLANATION: Changes are from an increased beginning fund balance and unanticipated revenue.

FUND: 721 Water SDC Improvement		1,412,278	1,412,278	
1. Carryover	1,290,978	80,518		1,371,496
2. Miscellaneous	121,300	23,202		144,502
3. Capital Outlay	1,355,278		103,720	1,458,998
Revised Total Water SDC Reimbursement		\$ 1,515,998	\$ 1,515,998	

EXPLANATION: Changes are from an increased beginning fund balance and unanticipated revenue.

FUND: 730 Wastewater SDC Reimbursement		221,891	221,891	
1. Carryover	203,491	26,253		229,744
2. Miscellaneous	18,400	2,936		21,336
3. Capital Outlay	211,891		29,189	241,080
Revised Total Wastewater SDC Reimbursement		\$ 251,080	\$ 251,080	

EXPLANATION: Changes are from an increased beginning fund balance and unanticipated revenue.

FUND: 731 Wastewater SDC Improvement		289,415	289,415	
1. Carryover	261,015	38,490		299,505
2. Miscellaneous	28,400	5,601		34,001
3. Capital Outlay	269,415		44,091	313,506
Revised Total Wastewater SDC Improvement		\$ 333,506	\$ 333,506	

EXPLANATION: Changes are from an increased beginning fund balance and additional capital outlay for a grinder pump.

	Appropriation	Revenues	Expenditure	Adjusted Appropriation
FUND: <u>750 Local Option Street Tax</u>		<u>1,750,091</u>	<u>1,750,091</u>	
1. Carryover	1,308,091	(53,065)		1,255,026
2. Taxes	420,000	8,000		428,000
3. Intergovernmental	16,000	(9,419)		6,581
4. Miscellaneous	6,000	20,247		26,247
5. Capital Outlay	1,750,091		(34,237)	1,715,854
Revised Total Wastewater SDC Improvement		<u>\$ 1,715,854</u>	<u>\$ 1,715,854</u>	

EXPLANATION: Changes are from a decreased beginning fund balance and deferred capital outlay.

FUND: <u>910 Electric</u>		<u>7,108,778</u>	<u>7,108,778</u>	
1. Carryover	1,011,378	805,923		1,817,301
2. Other Taxes	5,907,000	132,868		6,039,868
3. Miscellaneous	189,400	63,600		253,000
4. Administration	396,385		28,210	424,595
5. Accounting and Billing	352,673		1,993	354,666
6. Non - Departmental	374,100		972,188	1,346,288
Revised Total Electric		<u>\$ 8,111,169</u>	<u>\$ 8,111,169</u>	

EXPLANATION: Changes are from an increased beginning fund balance and utility sales revenue; increased administration and accounting and billing expense; and non-departmental contingency funds related to increased revenues.

FUND: <u>940 Water</u>		<u>1,095,121</u>	<u>1,095,121</u>	
1. Carryover	58,821	(77,087)		(18,266)
2. Other Taxes	820,100	(13,206)		806,894
3. Reimbursements	6,000	196		6,196
4. Miscellaneous	210,200	(158,865)		51,335
5. Transfer - In	-	162,506		162,506
6. Administration	83,209		(829)	82,380
7. Accounting and Billing	31,327		(552)	30,775
8. Distribution/Collection	274,839		(56,240)	218,599
9. Plant Operations	341,787		(23,315)	318,472
10. Non - Departmental	363,959		(5,520)	358,439
Revised Total Water		<u>\$ 1,008,665</u>	<u>\$ 1,008,665</u>	

EXPLANATION: Changes are from a decreased beginning fund balance, utility sales, loss/credit of the emergency rate increase revenue and subsequent transfer-in revenue to cover fund shortfall; decreased administration, accounting and billing, distribution/collection, plant operations and non-departmental expenses related to decreased revenues.

FUND: <u>941 Water Plant Improvement</u>		<u>565,179</u>	<u>565,179</u>	
1. Carryover	290,179	18,107		308,286
2. Miscellaneous	-	7,849		7,849
3. Capital Outlay	565,179		25,956	591,135
Revised Total Water Plant Improvement		<u>\$ 591,135</u>	<u>\$ 591,135</u>	

EXPLANATION: Changes are from increased beginning fund balance and unanticipated interest revenue.

FUND: <u>942 Water Plant Reserve Fund</u>		<u>950,000</u>	<u>950,000</u>	
1. Other Taxes	950,000	(950,000)		0
2. Capital Outlay	950,000		(950,000)	0
Revised Total Water Plant Improvement		<u>\$ 0</u>	<u>\$ 0</u>	

EXPLANATION: Bond proceeds not received yet.

	Appropriation	Revenues	Expenditure	Adjusted Appropriation
FUND: 950 Sewer Fund		1,060,197	1,060,197	
1. Carryover	697	(94,454)		(93,757)
2. Other Taxes	830,000	(48,927)		781,073
3. Miscellaneous	229,500	(226,000)		3,500
4. Transfer - In	238,936	238,936		477,872
5. Administration	103,230		(4,133)	99,097
6. Accounting and Billing	29,944		(67)	29,877
7. Distribution/Collection	194,583		(66,294)	128,289
8. Plant Operations	613,371		(57,015)	556,356
9. Non - Departmental	119,069		(2,936)	116,133
Revised Total Sewer		\$ 929,752	\$ 929,752	

EXPLANATION: Changes are from a decreased beginning fund balance, utility sales, loss/credit of the emergency rate increase revenue and subsequent transfer-in revenue to cover fund shortfall; decreased administration, accounting and billing expense, distribution/collection, plant operations and non-departmental expenses related to decreased revenues.

FUND: 952 Sewer Plant Reserve Fund		3,450,000	3,450,000	
1. Other Taxes	3,450,000	(3,450,000)		0
2. Capital Outlay	3,450,000		(3,450,000)	0
Revised Total Water Plant Improvement		\$ 0	\$ 0	

EXPLANATION: Bond proceeds not received yet.

ADOPTED by the City Council this 13th day of April, 2020.


Mary Schamehorn, Mayor

ATTEST:


Dan Chandler, Budget Officer