

RESOLUTION NO. 2022-39

RESOLUTION TRANSFERRING APPROPRIATIONS WITHIN VARIOUS FUNDS FOR THE FISCAL YEAR 2021-22

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

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

Section 1. The following appropriations transfers for FY 2021-22 will be made:

1. Transfer \$30,000 from General Fund Contingency (1001800 8300) to: 1) \$15,000 to Legislative & Executive Department Regular Wages (1001100 5000); and 2) \$15,000 to Legislative & Executive Department Health & Dental Benefits (1005100 5500). Total Legislative & Executive Appropriations are increased to \$673,776.
2. Transfer \$100,000 from Building Permits Fund Contingency (2053200 8300) to: 1) \$70,000 to Building Permits Fund Intergovernmental Services (2053200 6200); and 2) \$30,000 to Building Permits Fund Professional Services (2053200 6305). Building Permits Services Appropriations are increased to \$1,207,066.
3. Transfer \$1,000,000 from Light and Power (L&P) Fund Contingency (6104100 8300) to: 1) \$300,000 to Purchased Power (6104110 6075); and 2) \$700,000 to Construction Supplies (6104110 6065). L&P Electric Services Appropriations are increased to \$21,305,811.

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

PRESENTED AND PASSED this 27th day of June, 2022.



Anna D. Ruggles, City Recorder

APPROVED by the Mayor this 27th day of June, 2022.



Peter B. Truax, Mayor



A place where families and businesses thrive.

<i>CITY RECORDER USE ONLY:</i>	
AGENDA ITEM #:	F. 8.
MEETING DATE:	06/27/2022
FINAL ACTION:	RESO 2022-39

CITY COUNCIL STAFF REPORT

TO: *City Council*

FROM: *Jesse VanderZanden, City Manager*

MEETING DATE: *June 27, 2022*

PROJECT TEAM: *Paul Downey, Assistant City Manager/Finance Director*

SUBJECT TITLE: *FY 2021-22 Appropriations Transfers*

ACTION REQUESTED:	<input type="checkbox"/> Ordinance	<input type="checkbox"/> Order	<input checked="" type="checkbox"/> X	<input type="checkbox"/> Resolution	<input type="checkbox"/> Motion	<input type="checkbox"/> Informational
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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 2021-22.

BACKGROUND: Upon review of the preliminary year-to-date expenditures as of June 20, 2022, staff has prepared a resolution for Council consideration to avoid potential appropriation over expenditures in the General Fund, the Building Permits Fund, and the Light & Power Fund at the end of FY 2021-22. 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 Legislative & Executive Department, appropriations need to be increased by \$30,000 to pay for personnel costs due to the retirement of a long-term employee and changes in and employees' insurance coverage levels.
2. In the Building Permits Fund, a transfer from Contingency of \$100,000 to Intergovernmental Services to pay for: 1) the State Building Surplus Charges being higher than budgeted due to higher than projected building activity; and 2) higher than anticipated outside plan reviews due to more complex building projects and electrical inspection services by other agencies.
3. In the Light and Power Fund, \$1,000,000 will be transferred from Contingency to: 1) Power Purchases to pay for the actual costs of power purchases which are covered

by additional revenue from higher electric sales; and 2) increased construction supplies due to purchase long-lead time equipment in advance of when it will be needed.

FISCAL IMPACT: Fiscal impact was explained above.

STAFF RECOMMENDATION: Staff recommends the City Council approve the attached resolution transferring appropriations within the FY 2021-22 Budget.

ATTACHMENT(s): Resolution Transferring Appropriations Within Various Funds for the Fiscal Year 2021-22