

MEMORANDUM

TO: Mayor and City Council

FROM: Roberta Likens, Finance Director

SUBJECT: RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2023-24 AND MAKING APPROPRIATIONS.

DATE: April 3, 2024

Background

ORS 294.471 permits the governing body to create a supplemental budget for the fiscal year in which the regular budget has been adopted for certain and specific reasons. In this case, an occurrence or condition that was not known at the time the budget was prepared requires a change in financial planning, as well as the necessity to order in the current fiscal year due to available supply. When a supplemental budget adjusts a fund expenditures by 10 percent or less the supplemental budget may be adopted at a regularly scheduled meeting of the City Council. The Budget Committee is not required to be involved. Notice of the supplemental budget consideration was included on the Council's agenda for this date and was available at least 5 days before the meeting.


The supplemental budget is necessary at this time to appropriate funds for the purchase of two police vehicles (Dodge Durango's), adding Loan Proceed to the General Fund resources and appropriating an additional \$125,000 in the General Fund Police Department, for a total appropriation of \$4,316,550.

Recommendation


After consideration of any public comment, make any necessary adjustments and adopt the resolution.

Cost

If adopted, the supplemental budget increases the General Fund appropriations by \$125,000. The total expenditure for the two vehicles is estimated to be \$147,500, or \$29,500 per year.



Faye Stewart, Acting City Manager



Roberta Likens, Finance Director

RESOLUTION NO. _____

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2023-24 AND MAKING APPROPRIATIONS

WHEREAS, 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 was not known at the time the budget was prepared requires a change in financial planning.
- b. A pressing necessity creates a need for prompt action.
- c. Unexpected funds are made available by another unit of federal, state, or local government.
- d. A request for services or facilities is received and the cost will be paid for by a private individual, corporation, or company, or by another governmental unit, and the amount of the request could not have been known for certain at the time the budget was prepared.
- e. Proceeds from the involuntary destruction, involuntary conversion, or sale of property have necessitated the immediate purchase, construction, or acquisition of different facilities to carry on governmental operations.
- f. A sufficiently greater amount of ad valorem taxes than estimated are received during the fiscal year such that the difference will significantly affect the level of government operation to be funded by those taxes for the current year.
- g. A local option tax, as described in ORS 294.476 is approved by the voters and certified for extension on the tax roll for the current tax year.
- h. Available resources are reduced requiring the governing body to reduce appropriations.
- i. Other reasons identified per the statutes, and

WHEREAS, the supplemental budget proposed meets one or more requirements of ORS 294.471, specifically items "a, and b" and listed above.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Cottage Grove hereby adopts a supplemental budget for fiscal year 2023-2024, increasing Loan Proceeds in General Fund revenue and increasing Capital Outlay expenditures in the General Fund – Police Department, now on file at City Hall.

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2023 and for the purposes stated below are hereby appropriated as follows:

General Fund

Police Department -
Capital Outlay:
Motor Vehicles
001-020-84000-000

\$ 250,000

The General Fund increases in the amount of \$125,000, Police Department – Capital Outlay – Motor Vehicles line item to be used for expenses associated with the purchase of two new Police vehicles and Upfit, which was unanticipated at the time the budget was adopted, necessitated by limited supply and delivery time. The police Department Budget is increased by \$125,000, for a total appropriation within the General Fund of \$4,316,550.

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

PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR THIS 8th DAY OF APRIL, 2024.

Candace Solesbee, Mayor

Dated: _____

ATTEST:

Mindy Roberts, City Recorder

Dated: _____