

RESOLUTION NO. 07-2023

A RESOLUTION AUTHORIZING AN INCREASE IN APPROPRIATION TO RECOGNIZE UNANTICIPATED REVENUES, AND EXPENSES, AND THE TRANSFER APPROPRIATIONS WITHIN FUNDS FOR FISCAL YEAR 2022-2023.

WHEREAS, in accordance with ORS 294.456 and 294.463, the governing body of the City of Madras, Oregon may increase appropriations to recognize unanticipated revenues, expenses, and to transfer appropriations within funds for Fiscal Year 2022-2023 that were authorized by the City Council pursuant to Resolution 17-2022; and

WHEREAS, unanticipated revenues and expenditures were unknown at the time the budget was prepared and the City Council deems it advisable to adjust the Fiscal Year 2022-2023 appropriations to be in compliance with Oregon Budget Law; and

WHEREAS, for purposes of this resolution recognizing unanticipated revenues; an adjustment that includes a transfer of appropriation from contingency of greater than 15%; an increase of appropriation of greater than 10%; a notice of a supplemental budget hearing was posted in the Madras Pioneer on May 3, 2023 to be in accordance with ORS 294.471 (3) (b).

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Common Council of the City of Madras as follows:

SECTION 1: Because of the circumstances stated below by fund level, the Mayor and City Council of the City of Madras determine that it is necessary to transfer and increase appropriations as follows for the 2022-2023 City Budget.

SECTION 2: The Finance Director is hereby authorized and directed to execute the following changes to appropriated budget amounts on behalf of the City:

	Adopted Budget	Increase	Decrease	Revised Budget
Parks Fund	1,375,654			1,375,654
Materials & Services 206-206-520-4017	354,097	30,000		384,097
Capital Outlay-Parks Ops 206-206-540-1306	305,000		30,000	275,000

REASON: Parks and Golf Course were originally budgeted together for FY 2022-23. When the Golf Course Fund was created in September 2022, the Parks Fund charge to ISF-Central Services was not included.

	Adopted Budget	Increase	Decrease	Revised Budget
Golf Course Fund	1,346,550			1,376,550
Charges for Services 208-208-350-1001	150,275	30,000		180,275
Materials & Services Multiple	680,750	30,000		710,750

REASON: Expected increase in sales and associated Food Service expense before year-end.

	Adopted Budget	Increase	Decrease	Revised Budget
Water Fund	3,725,962			3,725,962
Materials & Services	1,089,868	20,000		1,109,868
502-020-520-1204				
Contingency	100,000		20,000	80,000
502-020-590-1010				

REASON: Decrease Contingency to cover direct IT-related expenditures.

	Adopted Budget	Increase	Decrease	Revised Budget
Community Development Fund	812,378			812,378
Transfers In				
505-505-390-9607	350,000		175,000	175,000
Regulatory Fees				
505-505-330-3402	225,000	175,000		400,000

REASON: Decrease Transfers In from ISF-Central Services and recognize Community Development Regulatory Fees.

	Adopted Budget	Increase	Decrease	Revised Budget
ISF – Central Services	2,468,388			2,498,388
Contingency				
802-101-590-1010	50,000	30,000		80,000
Interfund Transfers - Out				
802-101-550-1020	175,000		175,000	0
Personnel Services				
802-101-510-1001	1,068,671	175,000		1,243,671
Charges for Services				
802-101-350-9507	2,082,000	30,000		2,112,000

REASON: Decrease Transfers Out to Community Development and increase Personnel Services expenditures due to transition of staff members.

SECTION 3: This resolution shall become effective on May 1, 2023.

APPROVED by the Common Council of the City of Madras and signed by the Mayor this 9th day of May, 2023.

Ayes: 6
 Nays: 0
 Abstentions: 0
 Absences: 0
 Vacancies: 0



 Mike Lepin, Mayor

ATTEST:



 Lysa Vattimo, City Recorder