



Mayor Robert Burr

Council Members:

Rita Baller, Council President
Craig Johnson
Ila Skyberg
Barry Wilson
April Wooden

City Management:

City Manager: *Kenna L. West*
Finance Manager: *Scott Clark*
Public Works Director: *Jeff Brown*
Library Director: *Sarah Frost*

**BEFORE THE COUNCIL OF THE CITY OF WILLAMINA
SITTING FOR THE TRANSACTION OF BUSINESS**

RESOLUTION NUMBER 21-22-014

A Resolution of the Willamina City Council Authorizing Appropriations Amending the Fiscal Year 2021-2022 Budget and reallocating funds within Funds for the Fiscal Year 2021-2022.

WHEREAS, the City's independent Auditor found that the ending fund balances for Fiscal Year 2020-2021 were higher than expected and these ending fund balances are the beginning fund balances for the current fiscal year (Fiscal Year 2021-2022); and

WHEREAS, a supplemental budget is the appropriate mechanism to update the beginning fund balances in accordance with the independent Audit, move resources from the General Fund to the Water Fund, and reallocate funds from Contingency and/or between line items due to circumstances that were not known at the beginning of the year; and

WHEREAS, this supplemental budget makes adjustments to the current year's budget by revising beginning fund balances, moving resources from the General Fund to the Water Fund, and a reallocation of funds between line items and from Contingency to line items within all Funds due to unforeseen increases in revenues and expenses; and

WHEREAS, the supplemental budget public hearing was advertised in the News Register more than five days but less than thirty days prior to the public hearing, and also posted at City Hall, at two public notice kiosks within the City of Willamina, at the US Post Office in Willamina, and on the City website; and

WHEREAS, The City Council held a public hearing on the proposed supplemental budget on March 8, 2022; and

WHEREAS, the Oregon Revised Statutes provide for a revision of a governmental budget through a supplemental budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLAMINA THAT a second supplemental budget to the 2021-2022 adopted budget and the appropriations and reallocations found within Exhibit A, *Fiscal Year 2021-2022 Second*

Supplemental Budget, attached hereto and made a part hereof; are hereby adopted and that this resolution shall become effective immediately upon adoption.

PASSED and ADOPTED by the City Council of the City of Willamina this **8th** day of **March, 2022**.



Robert Burr

Robert Burr, Mayor

ATTEST: *Bmeneley*

Bridget Meneley, Deputy City Recorder

Attachment: Exhibit A – Fiscal Year 2021-2022 Second Supplemental Budget

FISCAL YEAR 2021-2022
SECOND SUPPLEMENTAL BUDGET

GENERAL FUND

Revenue

10-10-4000	Adjust Beginning Fund Balance	Add	\$450,000.00¹
10-10-4915	ARP Funds	Reduce	\$232,908.25²
10-10-4700	FEMA Reimbursement	Add	\$7,488.92³
10-10-4702	WVFD Contract for Services	Add	\$25,000.00⁴

Requirements

10-18-5137	Supplies	Add	\$5,000.00
10-12-5234	Tech Back-Up	Add	\$3,500.00
10-18-5600	Public Safety – Equipment	Add	\$5,000.00⁵
10-66-5512	Aquatic Weed Control	Add	\$14,150.00⁶
10-80-6010	Capital Outlay	Add	\$47,500.00⁷
10-99-9900	Contingency	Add	\$174,430.67⁸

STREETS

Revenue

20-10-4000	Adjust Beginning Fund Balance	Add	\$100,000⁹
20-81-4850	SCA Grant Revenue	Add	\$100,000¹⁰

¹ Increased Beginning Fund Balance pursuant to FY 2020-2021 Audit Ending Fund Balance

² ARP Funds moved to Water Fund to use for Capital Improvement – Meter Replacement

³ FEMA Reimbursement Funds from expenses incurred due to February 2022 Storm Emergency

⁴ City contracted with West Valley Fire District to provide Administrative Services for a monthly payment

⁵ With the recent active shooter activity in neighboring cities, the City is investing in a ballistic shield for their deputy substation and a law enforcement quality bean bag / gas canister launcher for the safety of both the public and law enforcement

⁶ We have not treated for aquatic weeds at Hampton Park for a number of years. If we do not treat soon the weeds will grow to a point where more invasive and expensive action must be taken. The costs for weed control have risen more than 2.5 times the pre-pandemic cost.

⁷ Upgraded Security Cameras for City Hall because of break-ins and match funds for replacement of Public Safety and Parks vehicles via USDA grant

⁸ This is the difference between the additions to revenue of the adjusted BFB, FEMA reimbursement, WVFD Contract reduced by the ARP Funds Transfer to Water, and the expense additions found in requirements above resulting in a \$174,430.67 addition to contingency.

⁹ Increased Beginning Fund Balance pursuant to FY 2020-2021 Audit Ending Fund Balance

¹⁰ This is the SCA Grant Award for Barber Street project.

Requirements

20-11-5523	Traffic Control	Add	\$100.00
20-81-5909	SCA Grant Expense	Add	\$140,000.00
20-11-5600	Equipment	Reduce	\$21,000
20-99-9900	Contingency	Add	\$80,900 ¹¹

WATER

Revenue

30-10-4915	ARP Funds – Transferred from GF	Add	\$232,908.25
30-10-4000	Adjusted Beginning Fund Balance	Add	\$140,000.00 ¹²
30-10-4350	Recovery Bad Debt	Add	\$700.00
30-10-4581	Penalty and Fees	Add	\$2,000.00
30-10-4582	NSF Check Fee	Add	\$100.00

Requirements

30-11-5000	Wages	Add	\$15,000.00 ¹³
30-11-5020	Payroll Taxes	Add	\$3,300.00
30-11-5060	PERS	Add	\$2,200.00
30-11-5108	Chemicals	Add	\$6,000.00 ¹⁴
30-11-5137	Supplies	Add	\$2,000.00 ¹⁵
30-11-5204	System Analysis	Add	\$1,000.00
30-11-5530	Supply System Maintenance	Add	\$10,000.00
30-11-5531	Distribution Maintenance	Add	\$1,000.00
30-11-5605	Hydrant Replacement	Add	\$5,000.00
30-99-9900	Contingency	Add	\$330,208.25 ¹⁶

¹¹ This is the addition to revenue of adjusted BFB and SCA Grant Revenue combined with the transfer of \$21,000 from 20-11-5600 reduced by the requirements listed (20-11-5523, 20-82-5909) resulting in an addition to contingency of \$80,900.

¹² Increased Beginning Fund Balance pursuant to FY 2020-2021 Audit Ending Fund Balance

¹³ Additional wages due to addition of a temporary employee to assist with water billing/receivables

¹⁴ Increased cost of chemicals due to pandemic related shortages and supply chain issues

¹⁵ Increased cost of supplies due to pandemic related shortages and supply chain issues

¹⁶ This is the revenue additions reduced by the requirements listed above resulting in an addition to contingency of \$330,208.25.

WASTEWATER

Requirements

40-11-5020	Payroll Tax	Add	\$1,400.00
40-11-5060	PERS	Add	\$1,800.00
40-11-5204	Engineering Services	Add	\$7,000.00
40-11-5413	Telephone	Add	\$1,600.00
40-11-5504	Repairs	Reduce	\$20,000.00
40-11-5600	Equipment	Add	\$11,000.00
40-99-9900	Contingency	Reduce	\$2,800.00 ¹⁷

STREET SDC

Revenue

21-10-4000	Adjust Beginning Fund Balance	Add	\$25,000.00 ¹⁸
------------	-------------------------------	-----	---------------------------

Requirements

21-80-6000	Capital Outlay	Add	\$48,950.00 ¹⁹
21-99-9900	Contingency	Reduce	\$23,950.00 ²⁰

WATER SDC

Revenue

31-10-4000	Adjust Beginning Fund Balance	Add	\$20,000.00 ²¹
------------	-------------------------------	-----	---------------------------

Requirements

31-80-6000	Capital Outlay	Add	\$3,000.00
31-99-9900	Contingency	Add	\$17,000.00 ²²

WASTEWATER SDC

Revenue

41-10-4000	Adjust Beginning Fund Balance	Add	\$25,000.00 ²³
------------	-------------------------------	-----	---------------------------

¹⁷ This is the difference between the Engineering Services \$20,000 being moved to contingency and the other listed expenses being increased. The end result is a reduction of \$2,800 from contingency.

¹⁸ Increased Beginning Fund Balance pursuant to FY 2020-2021 Audit Ending Fund Balance

¹⁹ These funds come from the adjusted beginning fund balance and the contingency. The funds are to be used for SDC rate review and the Barber Street project.

²⁰ These contingency funds are to be transferred to Capital Outlay.

²¹ Increased Beginning Fund Balance pursuant to FY 2020-2021 Audit Ending Fund Balance

²² This is the adjusted BFB reduced by the capital outlay requirements resulting in a \$17,000 addition to contingency.

²³ Increased Beginning Fund Balance pursuant to FY 2020-2021 Audit Ending Fund Balance.

Requirement

41-80-6000 Capital Outlay

Add **\$4,000.00**

41-99-9900 Contingency

Add **\$21,000.00²⁴**

²⁴ This is the adjusted BFB reduced by the capital outlay requirements resulting in a \$21,000 addition to contingency.