

**CITY OF NEWPORT
RESOLUTION NO. 3917**

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET ADJUSTMENT FOR
FISCAL YEAR 2020/2021, MAKING APPROPRIATION/TOTAL
REQUIREMENT CHANGES FOR SPECIFIC FUNDS**

WHEREAS, the City of Newport's 2020/2021 Fiscal Year budget requires changes of appropriation for the General, Parks, Housing, Airport, Room Tax, Building Inspection, Streets, SDC fund, Agate Beach Closure, Proprietary Debt Service - Water, Wastewater, and Stormwater, Debt Service - General, GO Debt Service - Proprietary and General, Reserve, Capital Improvements, Water, Wastewater, Stormwater, Public Works, and City Facilities funds due to unplanned circumstances and have complied with the provisions of ORS 294.

WHEREAS, under the provisions of Oregon Local Budget Law, fund accounts are required to reflect sufficient authorized appropriations consistent with available resources; and

WHEREAS, ORS 294.473 requires a supplemental budget with a public hearing when the estimated expenditures differ by 10 percent or more from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget with a public hearing at a regular meeting; and

THE CITY OF NEWPORT RESOLVES AS FOLLOWS: that this supplemental budget is hereby adopted and hereby provides for:

Year-end adjustment to the General fund for Municipal Court, Legal, Finance, Safety and Community Development from contingency and transfer additional monies to Debt Service - General.

Adjustment to Parks fund for year-end adjustment to cover anticipated overage.

Final adjustment for the Housing fund for additional CET program receipts and related expenditure.

Adjustment to Airport fund for additional transfer to Debt Service - General.

Adjustment to Room Tax fund for additional transfer to Debt Service - General.

Adjustment to Building Inspection fund for additional CET program receipts and related expenditure.

Adjustment to Streets fund for additional transfer to Debt Service - General.

Adjustment to SDC funds beginning fund balance due to 2019/2020 Audit completion.

Adjustment to Agate Beach Closure fund beginning fund balance (BFB) due to 2019/2020 Audit completion and completing year-end adjustment for anticipated overage.

Adjustment to Debt service - Water and Wastewater BFB due to completion of 2019/2020 Audit.

Adjustment to Debt service - General, record 2019/2020 Audit adjustment to the BFB and record receipt of transfer from General, Airport, Room Tax, and Streets.

Adjustment to GO Debt Service - General & Proprietary to record 2019/2020 Audit adjustment to the BFB.

Reserve fund: record 2019/2020 Audit adjustment to the BFB.

Capital Improvement fund: record 2019/2020 Audit adjustment to the BFB.

Water fund: record adjustment due to June and July declared water emergency and 2019/2020 Audit adjustment to the BFB.

Wastewater fund: record adjustment due to 2019/2020 Audit adjustment to the BFB and final year-end adjustment due to anticipated overages.

Stormwater record adjustment due to 2019/2020 Audit adjustment to the BFB.

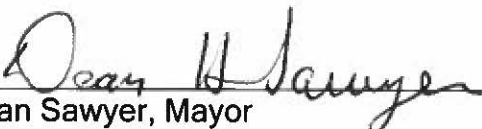
Public Works fund record adjustment due to 2019/2020 Audit adjustment to the BFB.

City Facilities fund record adjustment due to 2019/2020 Audit adjustment to the BFB and final year-end adjustment due to anticipated overages.

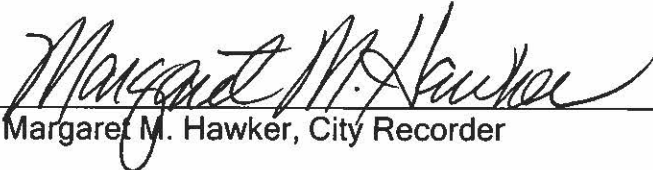
Attachment A sets forth the supplemental budgets listed here and such Attachment A is incorporated herein.

This resolution will become effective immediately upon passage.

Adopted by the Newport City Council on June 21, 2021.


Dean Sawyer, Mayor

Attest:


Margaret M. Hawker, City Recorder

NOTICE OF SUPPLEMENTAL BUDGET PUBLIC HEARING

A public hearing on a proposed Supplemental Budget for the City of Newport, Oregon, for the fiscal year July 1, 2020 to June 30, 2021, will be held in the City Council Chambers at 169 SW Coast Hwy, Newport, Oregon. The hearing will take place on June 21, 2021 at 6:00 PM. The purpose of the hearing is to discuss the Supplemental Budget with interested persons.

A copy of the Supplemental Budget document may be inspected or obtained after June 16, 2021, at the city website www.newportoregon.gov

SUMMARY OF PROPOSED SUPPLEMENTAL BUDGET CHANGES
Amounts Shown Are Revised Totals In Those Funds Being Modified

General Fund - 101						
Resource	Changes	Amount	Expenditure	Budget	Changes	Amount
Beginning fund balance	-	4,125,066	General Fund departments- Not Modified			
Revenues	-	13,422,768	City Administration	2,409,062	133,000	2,542,062
Transfers	-	171,720	Police	4,038,647		4,038,647
			Fire	2,225,674		2,225,674
			Emergency Coordinator	422,685		422,685
			Library	991,388		991,388
			Community Development	220,181	10,000	230,181
			Administrative Programs	300,061		300,061
			Transfers	3,514,974	89,154	3,604,128
			Contingency	1,844,470	(232,154)	1,612,316
			Reserve and ending fund balance	1,752,412		1,752,412
Revised Total Resources	-	17,719,554	Revised Total Requirements	17,719,554	-	17,719,554

Comments: Final adjustment for Municipal Court, Legal Counsel, Finance, Safety Coordinator, and Community Development adjustment from contingency. Transfer additional monies to Debt Service - General for LoCap program.

Parks and Recreation Fund -201							
Resource		Amount	Expenditure		Amount		
Beginning fund balance	-	359,724	Recreation Admin	207,997	10,000	217,997	
Revenues	-	872,264	60+ Center	203,466		203,466	
Transfers	-	1,287,867	Swimming Pool	524,543		524,543	
			Recreation Center	533,934		533,934	
			Recreation Programs	221,850		221,850	
			Sport Programs	201,208		201,208	
			Transfers	113,800		113,800	
			Contingency	168,909	(10,000)	158,909	
			Reserve and ending fund balance	344,148		344,148	
Revised Total Resources		-	2,519,855	Total Requirements	2,519,855	-	2,519,855

Comments: Final adjust for Recreation Administration to cover any overage from contingency.

Housing Fund - 212						
Resource		Amount	Expenditure			
						Amount
Beginning Fund Balance		238,875	Housing program	26,036		26,036
Revenues	30,000	116,773	Oregon Housing & Com Svc	14,476	30,000	44,476
Transfer from General Fund		-	Contingency	285,136	-	285,136
Revised Total Resources		30,000 355,648	Revised Total Requirements		325,648 30,000	355,648

Comments: Final adjustment to the CET program for the Oregon Housing and Community Service program.

Airport Fund -220					
Resource		Amount	Expenditure		Amount
Beginning Fund Balance	-	108,189	Airport Operations	698,842	698,842
Revenues		426,234	Transfers out	155,306	1,000
Transfer In		464,545	Contingency	70,258	(1,000)
			Unappropriated Reserve and Ending fund balances	74,562	74,562
Revised Total Resources	-	998,968	Revised Total Requirements	998,968	-
					998,968

Comments: Transfer additional monies to Debt Service - General for LoCap program.

Room Tax Fund - 230					
Resource		Amount	Expenditure		Amount
Beginning Fund Balance	-	383,278	Room Tax Programs	539,845	539,845
Revenues		1,464,073	Transfers out	235,613	2,000
Transfers		9,294	Contingency	824,840	(2,000)
			Unappropriated Reserve and Ending fund balances	256,347	256,347
Revised Total Resources	-	1,856,645	Revised Total Requirements	1,856,645	-

Comments: Transfer additional monies to Debt Service - General for LoCap program.

Building Inspection Fund - 240						
Resource		Amount	Expenditure			Amount
Beginning Fund Balance	-	474,599	Building Inspection program	418,011	150,000	568,011
Revenues	150,000	413,916	Transfer out	-		-
Transfer in		3,000	Contingency	43,410	-	43,410
			Unappropriated Reserve and Ending fund balances	280,094		280,094
Revised Total Resources	150,000	891,515	Revised Total Requirements	741,515	150,000	891,515

Comments: Final adjustment to CET program due to increased construction projects.

Resource		Amount	Street Fund - 251			
			Expenditure		Amount	
Beginning Fund Balance	-	704,384	Street programs	652,824		652,824
Revenues		1,031,440	Transfers out	742,223	1,910	744,133
Transfer In		140,000	Contingency	227,248	(1,910)	225,338
			Unappropriated Reserve and Ending fund balances	253,529	-	253,529
Revised Total Resources	-	1,875,824	Revised Total Requirements	1,875,824	-	1,875,824

Comments: Transfer additional monies to Debt Service - General for LoCap program.

SDC Streets Fund 253					
Resource	Amount		Expenditure		Amount

Beginning Fund Balance	(193,118)	2,077,484	SDC - Administration	552		552
Revenues	-	486,375	SDC Construction	33,000		33,000
Transfers in			Transfers out	5,407		5,407
			Contingency	2,718,018	(193,118)	2,524,900
Revised Total Resources	(193,118)	2,563,859	Revised Total Requirements	2,756,977	(193,118)	2,563,859

Comments: Adjust BFB SDC and contingency by (\$206,955) to reflect audit Balance.

Agate Beach Closure Fund - 254						
Resource	Amount		Expenditure	Amount		
Beginning Fund Balance	(13,837)	1,021,984	Agate Beach Closure	32,402	20,000	52,402
Revenues		27,500	Contingency	770,919		770,919
Transfers in			Interfund Loan to Capital Projects	260,000	(33,837)	226,163
Revised Total Resources	(13,837)	1,049,484	Revised Total Requirements	1,063,321	(13,837)	1,049,484

Comments: Final adjustment for year-end from contingency.

Debt Service-Water - 301					
Resource	Amount	Expenditure		Amount	
Beginning Fund Balance	2,991 3,523	Water General Debt	69,460		69,460
Revenues	4	Water Revenue Bonds	963,248		963,248
Transfers in	1,033,210	Contingency/Reserve/Ending Fund Balance	1,038	2,991	4,029
Revised Total Resources	2,991 1,036,737	Revised Total Requirements	1,033,746	2,991	1,036,737

Comments: Adjust BFB and contingency by \$2,991 to reflect audit Balance.

Debt Service-Wastewater - 302					
Resource	Amount	Expenditure		Amount	
Beginning Fund Balance	3,378 635,229	Wastewater General Debt	558,350		558,350
Revenues	6,370	Transfer to Debt Service	212,007	-	212,007
Transfers in	593,350	Contingency/Reserve/Ending Fund Balance	461,214	3,378	464,592
Revised Total Resources	3,378 1,234,949	Revised Total Requirements	1,231,571	3,378	1,234,949

Comments: Adjust BFB and contingency by \$3,378 to reflect audit Balance.

Debt Service - General - 303					
Resource	Amount	Expenditure		Amount	
Beginning Fund Balance	(12,648) (5,477)	General Debt	88,135		88,135
Revenues	2	Stormwater Debt P&I	-		-
Transfers in	7,910 132,507	Contingency/Reserve for future Exp	43,635	(4,738)	38,897
Revised Total Resources	(4,738) 127,032	Revised Total Requirements	131,770	(4,738)	127,032

Comments: Transfer in additional \$1,910 from streets, \$1,000 from Airport Fund, \$2,000 from Room Tax, and \$3,000 General Fund, move to Loan Reserve General Debt. Adjust BFB to actual audit balances.

Debt Service - Stormwater - 305					
Resource	Amount	Expenditure		Amount	
Beginning Fund Balance	172 2,312	General Debt	-		-
Revenues	8	Stormwater Debt P&I	380,010		380,010
Transfers in	807,398	DEQ CWSRF Debt P&I	254,198		254,198
		Contingency/Reserve for future Exp	175,338	172	175,510
Revised Total Resources	172 809,718	Revised Total Requirements	809,546	172	809,718

Comments: Adjust BFB and contingency by \$172 to reflect audit Balance.

GO Debt Service-Proprietary - 351					
Resource	Amount	Expenditure		Amount	
Beginning Fund Balance	(28,160) (27,705)	Water GO Bond	2,075,001		2,075,001
Revenues	2,263,901	Transfer out	-		-
Transfers in		Contingency/Reserve/Ending Fund Balance	189,355	(28,160)	161,195
Revised Total Resources	(28,160) 2,236,196	Revised Total Requirements	2,264,356	(28,160)	2,236,196

Comments: Adjust BFB and contingency by (\$28,160) to reflect audit Balance.

GO Debt Governmental Fund - 352					
Resource	Amount	Expenditure		Amount	
Beginning Fund Balance	(32,727) -32,290	Aquatic Center - GO Bond	573,269		573,269
Revenues	629,798	Transfer out	-		-
Transfers in		Contingency/Reserve/Ending Fund Balance	56,966	(32,727)	24,239
Revised Total Resources	(32,727) 597,508	Revised Total Requirements	630,235	(32,727)	597,508

Comments: Adjust BFB and contingency by (\$32,727) to reflect audit Balance.

Reserve Fund - 404					
Resource	Amount	Expenditure		Amount	
Beginning fund balance	(192,184) 2,028,597.00	Police	40,000		40,000
Revenues	22,187	Fire	69,500	-	69,500
Transfer in	165,800	Emergency Coordinator	-		-
		Library	14,600		14,600
		Information Technology	-		-
		Transfer out	37,800		37,800
		Contingency	-		-
		Unappropriated Reserve and Ending fund balances	2,246,868	(192,184)	2,054,684
Revised Total Resources	(192,184) 2,216,584	Revised Total Requirements	2,408,768	(192,184)	2,216,584

Comments: Adjust BFB and contingency by (\$192,184) to reflect audit Balance.

Capital Improvements - 405						
Resource	Amount	Expenditure	Project #	Budget	Change	Amount
Beginning Fund Balance	(11,281) 637,365	transfer out		78,265	-	78,265
Revenues	7,470	Contingency		5,250	74,873	80,123
Transfer In	86,154 505,054	Unappropriated Reserve and Ending fund balances		89,996	-	89,996
		Other projects NOT adjusted		664,592		664,592
Note: Only adjusted projects are shown.						
		Betty Wheeler Park Drainage Improvements	16026	97,465	-	97,465
		Modify & Enlarge Outside Play Area for Child Center	20008	60,000	-	60,000
		Recreation Business Plan		40,000	-	40,000
		Recreation Window Project		6,060	-	6,060
		VAC Ceramic Studio Project	21025	2,200	-	2,200
		System for the Main Fire Station	20003	31,188	-	31,188
Revised Total Resources	74,873 1,149,889	Revised Total Requirements		1,075,016	74,873	1,149,889

Comments: Adjust BFB and contingency by \$74,873 to reflect audit Balance.

Water Fund - 601					
Resource	Amount	Expenditure		Amount	
Beginning Fund Balance	(209,575) 2,647,776	Water Plant	1,463,381	111,000	1,574,381
Revenues	4,216,855	Water Distribution	921,888		921,888
Transfer In	18,387	Water Administration	1,039,065		1,039,065
		Transfers out	2,779,635	-	2,779,635
		Contingency, Reserve & ending fund balance	888,624	(320,575)	568,049
Revised Total Resources	(209,575) 6,883,018	Revised Total Requirements	7,092,593	(209,575)	6,883,018

Comments: Adjustment needed for water emergency from June to July 2020, emergency declared. Adjust BFB and contingency by (\$209,575) to reflect audit Balance.

Wastewater Fund - 602

Resource			Expenditure		
		Amount			Amount
Beginning Fund Balance	(208,911)	994,460	Wastewater Plant	1,504,207	1,504,207
Revenues		4,455,598	Wastewater Collection	744,906	744,906
Transfers in		181,726	Wastewater Admin	1,160,091	25,000 1,185,091
		-	Transfers out	1,128,836	- 1,128,836
		-	Contingency, Reserve & ending fund balance	1,302,655	(233,911) 1,068,744
Revised Total Resources	(208,911)	5,631,784	Revised Total Requirements	5,840,695	(208,911) 5,631,784

Comments: Final year-end adjustment due to projected overages, from contingency. Adjust BFB and contingency by (\$208,911) to reflect audit Balance.

Stormwater Fund - 603					
Resource			Expenditure		
		Amount			Amount
Beginning Fund Balance	2,312	284,223	Stormwater Maintenance	694,834	694,834
Revenues		1,451,611	Transfers out	978,825	978,825
Transfers in		577,806	Contingency, Reserve & ending fund balance	637,669	2,312 639,981
Revised Total Resources	2,312	2,313,640	Revised Total Requirements	2,311,328	2,312 2,313,640

Comment: Adjust BFB and contingency by \$2,312 to reflect audit Balance.

Public Works Fund - 701					
Resource	Amount		Expenditure	Amount	
Beginning Fund Balance	21,509	759,550	Public Works Administration	348,778	10,000
Revenues		976,153	Engineering	685,167	
			Contingency, Reserve & ending fund balance	680,249	11,509
Revised Total Resources	21,509	1,735,703	Revised Total Requirements	1,714,194	21,509

Comment: Adjust BFB and contingency by \$21,509 to reflect audit Balance.

City Facilities - 711					
Resource	Amount		Expenditure	Amount	
Beginning Fund Balance	153,555	464,780	Facility Administration	363,482	
Revenues	-	254,380	City Hall Facility	155,534	-
Transfer In		1,704,407	Fire Facilities	46,636	
			Library Facility	65,481	
			Parks Facilities & Grounds	419,363	10,000
			Custodial	157,344	
			Piers & Boardwalks	8,828	5,000
			Performing Arts Center	121,052	
			Visual Arts Center	82,195	
			Street Lights	380,000	30,000
			Transfer to Capital Improvements	207,900	-
			Contingency Account	262,197	108,555
			Ending Balance	-	-
Revised Total Resources	153,555	2,423,567		2,270,012	153,555

Comments: Final adjustment due to increased costs from contingency. Adjust BFB and contingency by \$153,555 to reflect audit Balance.

PUBLICATION DATE: June 16, 2021