



City of Tualatin

CITY OF TUALATIN Staff Report

TO: Honorable Mayor and Members of the City Council
THROUGH: Sherilyn Lombos, City Manager
FROM: Don Hudson, Assistant City Manager/Finance Director
DATE: June 14, 2021

SUBJECT:

Consideration of **Resolution No. 5551-21**, Authorizing Changes to the FY 2020-2021 Adopted Budget.

RECOMMENDATION:

Staff recommends adopting the attached resolution.

EXECUTIVE SUMMARY:

Local Budget Law allows for specific purpose grant funds to be appropriated through a special purpose revenue budget adjustment resolution (ORS 294.338), as well for the transfer of appropriation authority from one appropriation to another (ORS 294.463)

During FY 2020-2021, the City received Coronavirus Aid, Relief and Economic Security (CARES) Act funding for COVID-19 related expenditures whose purpose was not included in the adopted budget. The City expended funds related to Public Health Expenses (\$61,120), Improvements to Telework Capabilities (\$49,995), Distance Learning (\$11,720), as well as \$28,250 for other expenditures, such as advertising of assistance programs, Single Audit costs and self-insured unemployment insurance paid by the State of Oregon. Public Health expenditures were reimbursed for cleaning supplies, improvements to city facilities to make them safe for the public and City staff, and personal protective equipment. Improvements to telework capabilities were for laptops, hardware and software, and expenditures to make remote meetings possible. Distance Learning provided for virtual Library programming and programs conducted by staff of the Juanita Pohl Center. The attached resolution allocates CARES Act funding to those budgets that were responsible for the expenditures.

Also part of the attached resolution are transfers of budgeted appropriations for staff movement from one budget to another during the fiscal year. Economic Development was moved from Community Development to the Finance Department, an Office Assistant in the Finance Department was reassigned to the Administration Department and the Park Ranger program was moved from the Police Department to Parks and Recreation. The attached resolution moves the personal services expenditures for these positions from the original budgeted department, to the current budget that they are being paid from.

All proposed changes to the adopted budget are included in the attached Resolution.

FINANCIAL IMPLICATIONS:

CARES Act funds received are sufficient to cover the additions to the appropriate budgets and the personal

services transfers net to zero, as they are a reduction in one budget and a corresponding increase to the other budget.

ATTACHMENTS:

- Resolution No. 5551-21