



Resolution 2026-01

A Resolution of the City Council of the City of Joseph, Wallowa County, Oregon, Adopting a Supplemental Budget for the 2025-2026 Fiscal Year, Correcting Fund Balances, Authorizing Inter-Fund Transfers, and Abolishing the Planning Fund

Whereas, the City of Joseph adopted a budget and appropriated funds for Fiscal Year 2025-2026 by Resolution No. 2025-07; and,

Whereas, Oregon Local Budget Law (ORS Chapter 294) allows for supplemental budgets to account for unforeseen occurrences or conditions, or unanticipated funds made available, that require financial adjustments not known during original budget preparation; and

Whereas, prior period errors in budgeting require a supplemental budget and restatement of beginning fund balances across several funds (General Fund, Library Fund, Parks Fund, Fire Fund, Hotel/Motel Fund, Marijuana Fund, Water Distribution Fund, Waste Water Collections Fund, Street Fund, City/County Joint Sewer Treatment Fund, City/County Joint Equipment Fund, USDA Loan Reserve Fund), as well as necessitating adjustments for addressing starting deficits (Library Fund, Parks Fund, City/County Joint Sewer Treatment Fund, USDA Loan Reserve Fund) and unplanned loan obligations (Water Distribution Fund, City/County Joint Treatment Fund); and,

Whereas, a summary of these budgetary changes is detailed in Exhibit A (attached); and

Whereas, the Planning Fund (Fund 110) was initially established to manage financial activities related to city planning expenses, such as the Planning Director position; a purpose now obsolete following a reduction of staff; and

Whereas, the Governing Body has determined that the remaining Planning Fund balance is no longer required for its original designated purpose and can be more effectively utilized within the General Fund; and

Whereas, a public hearing was held on January 8th, 2026, after proper notice was published through Eastern Oregon Media Group, to solicit input on the proposed supplemental budget adjustment and fund closure, consistent with local budget law requirements; now, therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOSEPH AS FOLLOWS:

Section 1. The Joseph City Council authorizes the closure of the Planning Fund.

Section 2. The Interim City Administrator is authorized and directed to transfer the remaining fund balance of the Planning Fund to the General Fund at the end of the current fiscal year, formally abolishing the Planning Fund.

Section 3. The Supplemental Budget for Fiscal Year 2025-2026, as detailed in Attachment A, is hereby adopted, and the revised appropriations and fund balances are established.

Section 4. All budgetary adjustments described in Attachment A, including new appropriations and transfers, are hereby authorized.

require approval by the Joseph City Council.

PASSED AND APPROVED by the Joseph City Council on this 8th day of January 2026.



Stephen Bartlow, Mayor

ATTEST:


Lacey McQuead, Interim Administrator/Recorder

Resolution No. 2026-01
 Supplemental Budget FY 25-26
 Attachment A

FUND: General				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 158,652.02	1 Personnel Services	\$	147,650.00
2 Fees and Licenses	\$ 115,100.00	2 Materials and Services	\$	182,100.00
3 Grants	\$ 2,000.00	3 Interfund Transfers	\$	418,000.00
4 Interfund Transfers	\$ 126,277.00	4 Contingencies	\$	31,779.02
5 Property Taxes	\$ 380,000.00			
Revised Total Fund Resources	\$ 782,029.02	Revised Total Fund Requirements	\$	782,029.02
FUND: Planning				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 1,277.00	1 Personnel Services	\$	0.00
2 Fees and Licenses	\$ 0.00	2 Materials and Services	\$	0.00
3 Grants	\$ 0.00	3 Interfund Transfers	\$	1,277.00
4 Interfund Transfers	\$ 0.00			
Revised Total Fund Resources	\$ 1,277.00	Revised Total Fund Requirements	\$	1,277.00
FUND: Library				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ (1,988.65)	1 Personnel Services	\$	48,400.00
2 Fees and Licenses	\$ 0.00	2 Contingencies	\$	1,261.35
3 Grants	\$ 1,000.00			
4 Interfund Transfers	\$ 148,000.00			
5 Other Resources	\$ 2,000.00			
Revised Total Fund Resources	\$ 149,011.35	Revised Total Fund Requirements	\$	149,011.35
FUND: Parks and Recreation				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ (127,070.27)	1 Materials and Services	\$	150,699.20
2 Fees and Licenses	\$ 11,000.00	2 Contingencies	\$	10,830.53
3 Interfund Transfers	\$ 295,000.00			
Revised Total Fund Resources	\$ 178,929.73	Revised Total Fund Requirements	\$	178,929.73
FUND: Fire				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 198,037.74	1 Personnel Services	\$	6,600.00
2 Fees and Licenses	\$ 108,000.00	2 Materials and Services	\$	133,350.00
3 Other Resources	\$ 200.00	3 Capital Outlay	\$	130,000.00
		4 Contingencies	\$	36,287.74
Revised Total Fund Resources	\$ 306,237.74	Revised Total Fund Requirements	\$	306,237.74
FUND: Hotel/Motel				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 115,909.34	1 Materials and Services	\$	36,000.00
		2 Interfund Transfers	\$	140,000.00
		3 Contingencies	\$	13,909.34
Revised Total Fund Resources	\$ 189,909.34	Revised Total Fund Requirements	\$	189,090.34
FUND: Marijuana				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 104,949.69	1 Materials and Services	\$	17,000.00
		2 Capital Outlay	\$	8,700.00
		3 Interfund Transfers	\$	100,000.00
		4 Contingencies	\$	4,249.69
Revised Total Fund Resources	\$ 129,949.69	Revised Total Fund Requirements	\$	129,949.69
FUND: Water Distribution				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 457,058.76	1 Materials and Services	\$	157,450.00
2 Fees and Licenses	\$ 492,968.00	2 Debt Service	\$	264,309.97
3 Interfund Transfers	\$ 125,000.00	3 Contingencies	\$	1,694.37
4 Other Resources	\$ 505,000.00			
Revised Total Fund Resources	\$ 1,580,026.76	Revised Total Fund Requirements	\$	1,580,026.76
FUND: Water Treatment Plant				
Resource	Amount	Expenditure	Amount	
1 Interfund Transfers	\$ 52,000.00	1 Personnel Services	\$	60,750.00
		2 Contingencies	\$	802.32
Revised Total Fund Resources	\$ 129,452.32	Revised Total Fund Requirements	\$	129,452.32
FUND: Street				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 21,866.27	1 Personnel Services	\$	97,600.00
2 Interfund Transfers	\$ 90,000.00	2 Materials and Services	\$	51,800.00
3 Other Resources	\$ 108,200.00	3 Capital Outlay	\$	81,000.00
		4 Contingencies	\$	18,787.43
Revised Total Fund Resources	\$ 318,566.27	Revised Total Fund Requirements	\$	318,566.27
FUND: Public Works Equipment				
Resource	Amount	Expenditure	Amount	
1 Fees and Licenses	\$ 30,500.00	1 Capital Outlay	\$	70,000.00
2 Interfund Transfers	\$ 10,000.00	2 Contingencies	\$	81,670.16
3 Other Resources	\$ 0.00			
Revised Total Fund Resources	\$ 161,670.16	Revised Total Fund Requirements	\$	161,670.16
FUND: City/County Joint Sewer Treatment				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ (131,450.83)	1 Materials and Services	\$	175,450.00
2 Fees and Licenses	\$ 0.00	2 Capital Outlay	\$	0.00
3 Interfund Transfers	\$ 533,208.00	3 Debt Service	\$	203,208.00
4 Other Resources	\$ 65,000.00	4 Interfund Transfers	\$	1,000.00
		5 Contingencies	\$	28,999.17
Revised Total Fund Resources	\$ 466,757.17	Revised Total Fund Requirements	\$	466,757.17
FUND: City/County Joint Equipment Fund				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ 60,053.92	1 Materials and Services	\$	1,500.00
2 Fees and Licenses	\$ 500.00	2 Capital Outlay	\$	48,000.00
3 Interfund Transfers	\$ 6,000.00	3 Contingencies	\$	17,053.92
Revised Total Fund Resources	\$ 66,553.92	Revised Total Fund Requirements	\$	66,553.92
FUND: USDA Loan Reserve				
Resource	Amount	Expenditure	Amount	
1 Beginning Fund Balance	\$ (116,963.42)	1 Contingencies	\$	61,709.00
2 Interfund Transfers	\$ 178,672.42			
Revised Total Fund Resources	\$ 61,709.00	Revised Total Fund Requirements	\$	61,709.00