BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing Supplemental Budget Appropriations For Fiscal Year 2011-2012	)))	RESOLUTION NO. 22-2012

WHEREAS, ORS 294.471 permits the County to make one or more supplemental budgets by resolution when there is an occurrence or condition that was not known at the time of the original budget was prepared that requires a change in financial planning, or when funds are made available by another unit of federal, state or local government, the availability of which could not reasonably be foreseen when preparing the original budget; and

WHEREAS, if the amended estimated expenditure contained in an individual fund being changed by a supplemental budget differs by more than 10 percent from the budget, as amended, the County shall hold a public hearing on the supplemental budget; and

WHEREAS, the resolution adopting a supplemental budget shall state the need for and the purpose and amount of the appropriation; and

WHEREAS, Exhibit A which is attached hereto and is incorporated herein by this reference, sets for the need, purpose and amount of the appropriation; and

WHEREAS, the amended estimated expenditures of the following individual funds differ by more than 10 percent from the expenditures in the budget as most recently amended prior to the supplemental budget: the Unmet Needs Fund, the Transit Fund, the Fair Board Fund, the Commission on Children and Families Fund, and the Inmate Benefit Fund; and

WHEREAS, the County published notice of the hearing on the supplemental budget on June 13, 2012; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budget for the above funds on June 20, 2012; and

WHEREAS, the amended estimated expenditures of the following individual funds differ by less than 10 percent from the expenditures in the budget as most recently amended prior to the supplemental budget: the General Fund, the Road Fund, the Park Fund, the Courthouse Security Fund, and the Building Fund; and

WHEREAS, the General Fund has received three grants, the availability of which could not be reasonably foreseen when preparing the original budget; and

WHEREAS, the Unmet Needs Fund has received an appropriated grant, the availability of which could not be reasonably foreseen when preparing the original budget; and

WHEREAS, the Columbia County Transit Fund has received two grants, the availability of which could not be reasonably foreseen when preparing the original budget; and

WHEREAS, the General Fund, the Commission on Children and Families Fund, the Road Fund, the Building Fund, the Parks Fund, the Fair Fund, the Inmate Benefit Fund, and the Courthouse Security Fund have all experienced occurrences and conditions which were not ascertained when preparing the original budget, which necessitate a change in financial planning, and which will be funded by non-tax monies; and

WHEREAS, the occurrences and conditions are more particularly described in Exhibit A;

NOW, THEREFORE, IT IS RESOLVED that the following supplemental budget actions, are hereby approved, and appropriated as detailed in Exhibit A:

$231,350 General Fund Contingency Transfer
$239,814 Transit Fund Contingency Transfer
$555,000 General Fund Unforeseen Grants Appropriations
$4,000,000 Unmet Needs Fund Unforeseen Grants Appropriations
$1,400,000 Columbia County Transit Fund Unforeseen Grants Appropriations
$572,500 General Fund Unforeseen Occurrences Appropriations
$30,000 Inmate Benefits Fund Unforeseen Occurrences Appropriation
$60,000 Parks Fund Unforeseen Occurrences Appropriations
$50,000 Fair Board Fund Unforeseen Occurrences Appropriations
$4,000 Courthouse Security Fund Unforeseen Occurrences Appropriations
$609,950 General Fund Intra-Fund Transfers
$100,000 Road Fund Intra-Fund Transfer
$151,000 Commission on Children and Families Intra-Fund Transfer
$952,070 Transit Fund Intra-Fund Transfer
$20,000 Building Fund Intra-Fund Transfer

DATED in St. Helens, Oregon this 27th day of June, 2012.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

By:____________________
Anthony Hyde, Chair

By:____________________
Earl Fisher, Commissioner

By:____________________
Henry Heimuller, Commissioner

Approved as to form:

By:____________________
Office of County Counsel

RESOLUTION NO. 22-2012

Exhibit A: Supplemental Budget

Fair Board Fund Funded Unforeseen Occurrences

Appropriations Category	
Materials and Services	**50,000**

Columbia County Commission on Children and Family Fund Intra-Fund Transfer

From Appropriations Category	
Materials and Services	151,000
To Appropriations Category	
Personal Services	6,000
Materials and Services	145,000
	151,000

Inmate Benefit Fund Funded Unforeseen Occurrences

Appropriations Category	
Materials and Services	15,000
Transfer	15,000
	30,000

Unmet Needs Fund Unforeseen Grants

Appropriations Category	
Materials and Services	**4,000,000**

Columbia County Transit Fund Unforeseen Grants

Appropriations Category	
Capital	**1,400,000**

Columbia County Transit Fund Contingency Transfer

From Appropriations Category	
Contingency	139,814
To Appropriations Category	
Capital Outlay	**139,814**

Columbia County Transit Fund Intra-Fund Transfer

From Appropriations Category	
Personal Services	171,792
Materials and Services	780,278
	952,070
To Appropriations Category	
Capital Outlay	701,610
Transfers	250,460
	952,070

EXHIBIT A

FY12 Supplemental Budget Items

Increase	Expense Budget	Amount	Decrease	Expense Budget	Amount	Note
100-01	Commissioners Personal	5,000	100-60	General Fund Contingency	5,000	Personnel underbudgeted
100-01	Commissioners M&S	2,000	100-60	General Fund Contingency	2,000	Higher mileage expense
100-02	Assessors Personal	21,000	100-02	Assessors Capital	6,500	Personnel higher because of layoff payout
			100-02	Assessors Transfer	9,500	and changes to health plans with qual. events
			100-60	General Fund Contingency	5,000	
100-03	Tax Personal	7,000	100-03	Tax M&S	3,000	Personnel higher because health insur cost from
			100-03	Tax Transfer	1,750	single to family for one person
			100-60	General Fund Contingency	2,250	
100-06	CCSO Personnel	33,000	100-08	Jail Personnel	33,000	Marine staff costs higher than budgeted and Jail less than budgeted
	CCSO Capital	25,000	100-06	CCSO M&S	25,000	Purchased vehicle instead of lease
100-08	Jail M&S	25,000	100-08	Jail Capital	50,000	More repair and maintenance than capital improvements to jail facility
	Jail Transfer	50,000		Jail Personnel	25,000	Net savings across CCSO allow FY12 transfer to reserves for future personnel or capital costs
100-09	Economic Development Personal	7,500	100-09	Economic Development M&S	7,500	Loaded sal underbudgeted and qual. event increased insur cost
100-12	DA Personal	20,000	100-60	General Fund Contingency	11,800	Unbudgeted vacation payouts; occasional need for PT staff to work more hours
			100-12	DA transfer	8,200	insurance cost admin alloc transfer savings
100-15	Firing Range capital	11,700	100-60	General Fund Contingency	11,700	Unanticipated trailer purchase
100-18	Juvenile Personal	25,000	100-18	Juvenile Transfer	6,500	insurance cost admin alloc transfer savings
			100-60	General Fund Contingency	18,500	To cover underbudgeted personnel cost
100-19	Counsel M&S	35,000	100-60	General Fund Contingency	35,000	Unbudgeted cost of arbitration for local 1442
100-44	Emergency Mgt Personnel	35,000	100-44	Emergency Mgt Capital	35,000	Extraord. personnel costs- transition and layoff
100-45	Treasurer Capital	4,000	100-45	Treasurer M&S	4,000	Purchased a new postage machine to save money instead of leasing old machine at higher rate

FY12 Supplemental Budget

	Total Fund Budget
GF	20,781,671
Roads	5,338,983
Parks	1,387,119
Fair	281,370
CCCCF	1,301,926
Inmate	192,332
CH Security	80,950
Unmet Needs	16,013,024
Transit	5,788,331
Building Fund	660,979

General Fund

Total Appropriation

Contingency Transfer

%age

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100-49	LDS Personal	105,000	100-49	LDS M&S	105,000	Increased personnel cost- layoff payouts and making "right" staff time across transfer sta and bldg fund

100-50	IT Personal	10,000	100-50	IT M&S	30,000	Increased personnel cost with OT
	IT capital outlay	20,000				Shifted a capital purchase from maintenance plan
100-60	Non Departmental Transfer	400,000	100-60	Non Dept Personnel	140,000	Loans needed by transfer station fund
				Non Departmental M&S	20,000	and bldg fund to close FY12
				Non Departmental Capital	100,000	The loan repayment is build into the FY13 budget so
				General Fund Contingency	140,000	there is no net loss to the General Fund
201	Roads Personal	100,000	201	Roads M&S	100,000	OT overbudget, layoff costs, unbudgeted out of class labor cost, some insurance qualifying event
202	Parks Personal	30,000		Parks Capital	65,000	Parkhost, OT and insurance higher than budgeted
	Parks Transfer	35,000				Road crews reimbursement higher than budgeted
205	CCCCF Personnel	6,000	205	CCCCF M&S	151,000	Used more PT work salary to support program
	CCCCF Transfer	145,000				Accounting reclassification of Juvenile pass thru as transfer as opposed to M&S cost
216	Transit Capital	841,424	216	Transit Personnel	171,792	Capital costs higher than budgeted due to delays and unanticipated
	Transit Transfers	250,460		Transit M&S	780,278	expense in Transit Center. Transfers are higher due to the need
				Transit Contingency	139,814	in FY11 for a bridge loan from the General Fund to cover late grant
217	Building Fund Transfer	20,000	217	Building Fund Personnel	20,000	Unanticipated need for FY11 operating loan from General Fund means need for transfer back to repay it in FY12; lower personnel cost due to making "right" actual time of split staff

Increase	Expense Budget	Amount	Increase	Revenue Budget	Amount	Note	Type of rev
100-01	Commissioners M&S	5,000	100-01	Reimb revenue	5,000	Unbudgeted Reimb revenue	unforeseen circum
100-05	Elections Capital	75,000	100-05	Grant Revenue	75,000	HAVA grant un-budgted	grant
100-08	Jail Transfer to Reserves	335,000	100-08	Marshalls Rental	185,000	Higher revenue due to more jail bed rental	unforeseen circum
				Federal ARRA grant	150,000	and an existing grant which was budgeted in FY11	grant - timing unforseen circum
100-12	DA M&S	2,500	100-12	Additional funds liquor enforcement	2,500	Purchased more drunk driving assessment tools with larger revenue stream	unforeseen circum
100-14	Just Court Personnel	25,000	100-14	Court Revenue	75,000	Larger costs are more than offset by additional	unforeseen circum
	Just Court M&S	50,000				court revenue above budget	
100-44	Emergency Mgt M&S	30,000	100-44	Grant Revenue	30,000	Unbudgeted passthru goods reimbursed by UASI	grant
100-49	Courthouse System Renovation Capital	450,000	100-49	Courthouse System Renovation Revenue	450,000	Additional grants and higher FY12 beginning balance b/c timing of costs moved more of project into	grant
100-60	Title III Grant M&S	155,000	100-00	Title III Grant balance from FY11	155,000	Beginning balance higher to pay for outlays expected to be paid for via transfer by close of FY12	grant - timing unforseen circum
202	Parks Transfer	60,000	202	Parks Rev for Title III	60,000	Parks will transfer to Roads grant funds for Title III project that it did work for	grant - timing unforseen circum
204	Fair M&S	50,000	204	Rentals revenue	50,000	Unbudgeted revenue for year-round rentals higher than budgeted and covered additional M&S costs; timing of summer fair event contract	unforeseen circum
210	Inmate Benefit M&S	15,000	210	Inmate Benefit Rev	30,000	Commisary revenues are higher than anticipated which means increased Commisary expense; new work training program requires payment via transfer to Jail	unforeseen circum
	Inmate Benefit Transfer	15,000					
211	Courthouse Security M&S	4,000	211	Courthouse Security Revenue	4,000	Higher than budgeted revenue means higher 5% admin fee	unforeseen circum
215	Unmet Needs M&S	4,000,000	215	VSD State Appropriation	4,000,000	State appropriated $4million in short session to support VSD flood recovery which goes through the County	grant
216	Transit Capital	1,400,000	216	Transit Grants	1,400,000	Federal Earmark higher than anticipated; new grant award of over $1 million - both for work on the Transit Center	grant

10% analysis

Changes	% Change	Method	Contingen	Grants	Unforseer	fund	total	check
1,968,700	9.47%	Resolution	231,250	555,000	572,500	609,950	1,968,700	0
100,000	1.87%	Resolution				100,000	100,000	0
125,000	9.01%	Resolution			60,000	65,000	125,000	0
50,000	17.77%	Public Hearing; Resolution			50,000		50,000	0
151,000	11.60%	Public Hearing; Resolution				151,000	151,000	0
30,000	15.60%	Public Hearing; Resolution			30,000		30,000	0
4,000	4.94%	Resolution			4,000		4,000	0
4,000,000	24.98%	Public Hearing; Resolution		4,000,000			4,000,000	0
2,491,884	43.05%	Public Hearing; Resolution	139,814	1,400,000		952,070	2,491,884	0
20,000	3.03%	Resolution				20,000	20,000	0

Contingency Analysis		Transit Fund Contingency Analysis		
20,781,671	Resolution	Total Appropriation	5,788,331	Resolution fine
231,250		Contingency Transfer	139,814	
1.11%		%age	2.42%	