

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing)	
Supplemental Budget)	RESOLUTION NO. 20-2013
Appropriations and Contingency)	
Transfers and Inter-Fund Transfers)	
For Fiscal Year 2012-2013)	

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 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 be reasonably 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 purpose and amount of the appropriation; and

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

WHEREAS, the amended estimated expenditures of the following individual funds differ by more than 10% from their respective total fund appropriations in the budget most recently amended prior to the supplemental budget: the Fair Fund and Inmate Benefit Fund; and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 22, 2013; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on May 29, 2013; 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: General Fund, Road Fund, Community Corrections Fund, Transfer Station Fund, Corner Restoration Fund, Transit Fund and Building Fund; and

WHEREAS, the General Fund has received five appropriated grants and additional grant funds for two previously budgeted grants, the availability of which could not have been reasonably foreseen when preparing the original budget; and

WHEREAS, the General Fund, Fair Fund and Building Fund have all experienced occurrences and conditions which were not ascertained when preparing the original budget, which necessitates a change in financial planning, and which will be funded by non-tax monies; and

WHEREAS, ORS 294.463 permits the County to make transfers of appropriations within a fund and to make transfers of general operating contingency; and

WHEREAS, the total General Fund, Transit Fund and Park Fund contingency transfers detailed in Exhibit A are less than 15% of the total appropriations contained in the original

budget for the funds; and

WHEREAS, there is sufficient funding available in the General Fund, Transit Fund and Parks Fund contingency category to cover these costs; and

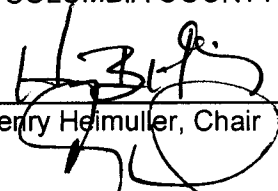
WHEREAS, there is sufficient funding available in other existing appropriation categories to cover the respective intra-fund transfers for the General Fund, Roads Fund, the Community Corrections Fund, the Transfer Station Fund, the Corner Restoration Fund, the Inmate benefit Fund and the Building Fund detailed in Exhibit A;

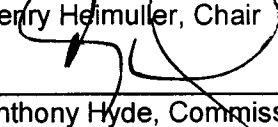
NOW, THEREFORE, IT IS RESOLVED that the supplemental budget actions are hereby approved, and appropriated as detailed in Exhibit A:

\$788,500 General Fund Unforeseen Grants Appropriations
\$400,000 General Fund Unforeseen Occurrences Appropriations
\$ 50,000 Fair Board Fund Unforeseen Occurrences Appropriations
\$ 25,000 Building Fund Unforeseen Occurrences Appropriations
\$ 40,000 General Fund Contingency Transfer
\$ 25,000 Parks Fund Contingency Transfer
\$114,000 Transit Fund Contingency Transfer
\$153,000 General Fund Intra-Fund Transfers
\$ 2,000 Roads Fund Intra-Fund Transfer
\$ 10,000 Community Corrections Fund Intra-Fund Transfer
\$ 25,000 Transfer Station Fund Intra-Fund Transfer
\$ 8,000 Corner Restoration Fund Intra-Fund Transfer
\$ 45,000 Inmate Benefit Fund Intra-Fund Transfer

DATED in St. Helens, Oregon this 5th day of June, 2013.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

By: 
Henry Heimuller, Chair

By: 
Anthony Hyde, Commissioner

By: not present
Earl Fisher, Commissioner

Approved as to form:

By: 
Office of County Counsel

RESOLUTION NO. 20-2013

Exhibit A: FY13 Supplemental Budget

Increase Expense Budget		Decrease Expense Budget		Amount		Note	Supplemental Budget Rule
		Amount					
100-01	Commissioners M&S	7,000	100-60	General Fund Contingency	7,000	Higher misc expense	Contingency Resolution (294.450(2))
100-02	Assessors M&S	10,000	100-02	Assessors Capital	10,000	Lease = M&S not capital xps	Intra-Fund Transfer Resolution (294.450(1))
100-06	CCSO M&S	30,000	100-06	CCSO Personnel	30,000	Missed insurance cost; lower personnel actual cost	Intra-Fund Transfer Resolution (294.450(1))
100-09	Econ Dev Transfer	30,000	100-60	General Fund Transfer	30,000	Transit contribution is econ dev	Intra-Fund Transfer Resolution (294.450(1))
100-12	DA M&S	12,000	100-12	DA Transfer	12,000	Admin Allocation was overbudgeted	Intra-Fund Transfer Resolution (294.450(1))
100-15	Firing Range M&S	3,000	100-60	General Fund Contingency	3,000	Maintenance cost under-budgeted	Contingency Resolution (294.450(2))
100-49	LDS M&S	40,000	100-49	LDS Capital	41,000	Maintenance cost higher; tipping fee unbudgeted as a transfer, cap lower than budgeted	Intra-Fund Transfer Resolution (294.450(1))
	LDS Transfer	1,000					
100-60	General Fund Personal	30,000	100-60	General Fund Cap Ex	30,000	PERS, insurance costs underbudgeted; lower cap ex category actual cost	Intra-Fund Transfer Resolution (294.450(1))
100-60	General Fund M&S	30,000	100-60	General Fund Contingency	30,000	Unexpected Cattle costs	Contingency Resolution (294.450(2))
201	Roads Cap Ex	2,000	201	Roads M&S	2,000	Cap Purchase underbudgeted	Intra-Fund Transfer Resolution (294.450(1))
202	Parks Personnel	25,000	202	Parks Contingency	25,000	75% FTE increased to 100% FTE during year; pay Road OT on bridge	Contingency Resolution (294.450(2))
203	Cmty Crctns Transfer	10,000	203	Cmty Crctns M&S	10,000	Services budgeted under M&S are supplied by county funds, which should be budgeted in Transfer category	Intra-Fund Transfer Resolution (294.450(1))
207	Transfer Station Personnel	15,000	207	Transfer Station Transfers	25,000	Transfer Station Transfer category was over-estimated, M&S costs were slightly under-budgeted and Personnel costs increased due to reduction in furlough from 26 to 21 days.	Intra-Fund Transfer Resolution (294.450(1))
	Transfer Station M&S	10,000					
209	Corner Restoration Personnel	8,000	209	Corner Restoration Cap Ex	8,000	Cap investment delayed one year; Personnel costs increased due to reduction in furlough from 26 to 21 days.	Intra-Fund Transfer Resolution (294.450(1))
210	Inmate Benefit Cap Ex	45,000	210	Inmate Benefit M&S	45,000	M&S reduced due to accounting change; may opt to purchase TV system during FY	Intra-Fund Transfer Resolution (294.450(1))
216	Transit Interfund Transfer	114,000	210	Transit Contingency	114,000	Interfund loan approved after FY13 budget was appropriated	Contingency Resolution (294.450(2))

Exhibit A, Cont.

Increase Expense Budget		Increase Revenue Budget		Amount		Note	Supplemental Budget Rule
100-01	Commissioners Personal	20,000	100-00	General Fund Grant Revenue	20,000	5D furlough reduction funded by SRS grant funds; promotion	Unforeseen Grant (294.326(3))
100-02	Assessors Personal	45,000	100-00	General Fund Grant Revenue	45,000	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-03	Tax Personal	10,000	100-00	General Fund Grant Revenue	10,000	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-04	Clerk Personal	10,000	100-00	General Fund Grant Revenue	10,000	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-05	Elections Personal	15,000	100-00	General Fund Grant Revenue	15,000	5D furlough reduction funded by SRS grant funds; OT not budgeted	Unforeseen Grant (294.326(3))
100-06	CCSO Capital	95,000	100-06	Marine Board Grant	95,000	Purchased 2 boats; State Marine Board will reimburse	Unforeseen Grant (294.326(3))
		20,000	100-06	Civil fees increase	20,000	Animal control vehicle needs to be replaced; received more civil fee revenue than anticipated and these funds will cover unanticipated capital cost	Funded Unforeseen Occurrence (294.326(4))
100-08	Jail Personnel	150,000	100-08	Additional Jail Bed Revenue	380,000	More federal beds => more cost and more revenue	Funded Unforeseen Occurrence (294.326(4))
	Jail M&S	230,000					
100-11	Surveyor Personal	7,500	100-00	General Fund Grant Revenue	7,500	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-12	DA personal	60,000	100-00	General Fund Grant Revenue	60,000	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
	Victim Program M&S	7,000	100-12	Higher Grant revenue	7,000	Victim grant program underbudgeted	Unforeseen Grant (294.326(3))
100-14	Justice Peace Personal	25,000	100-00	General Fund Grant Revenue	25,000	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-18	Juvenile Personal	10,000	100-00	General Fund Grant Revenue	10,000	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-19	Counsel Personal	10,000	100-00	General Fund Grant Revenue	10,000	5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))

Exhibit A, Cont.

Increase Expense Budget		Increase Revenue				Supplemental Budget Rule
		Amount	Budget	Amount	Note	
100-44	Emergency Mgt Personnel	12,000	100-00	General Fund Grant Revenue	12,000 5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
	Emergency Mgt M&S	7,000	100-44	Grant Revenue	7,000 SHSP Grant	Unforeseen Grant (294.326(3))
	Emergency Mgt M&S	30,000	100-44	Grant Revenue	30,000 UASI Grant	Unforeseen Grant (294.326(3))
	Emergency Mgt Capital	250,000	100-44	Grant Revenue	250,000 FEMA - EOC grant	Unforeseen Grant (294.326(3))
100-45	Finance Personal	15,000	100-00	General Fund Grant Revenue	15,000 5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-49	LDS Personal	40,000	100-00	General Fund Grant Revenue	40,000 5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-50	IT Personal	15,000	100-00	General Fund Grant Revenue	15,000 5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-56	HR Personal	5,000	100-00	General Fund Grant Revenue	5,000 5D furlough reduction funded by SRS grant funds	Unforeseen Grant (294.326(3))
100-56	HR M&S	10,000	100-56	Risk Mgt Grant	10,000 CIS grant program	Unforeseen Grant (294.326(3))
100-60	Title III Grant M&S	90,000	100-00	Title III Grant balance from FY12 + SRS pymt	90,000 Beginning balance higher to pay for outlays; received SRS funds	Unforeseen Grant (294.326(3))
204	Fair Capital Outlay	30,000	204	Fair Revenue (various)	50,000 Unbudgeted revenue for Fair activities higher than budgeted; used to address repairs and maintenance costs in M&S category as well as make additional capital improvements to the Fair Grounds.	Funded Unforeseen Occurrence (294.326(4))
	Fair M&S	20,000				
217	Building Fund Personnel	25,000	217	Building Fund Fees	25,000 Higher than budgeted fee revenue used to pay for 5D furlough reduction funded by SRS grant funds	Funded Unforeseen Occurrence (294.326(4))

Exhibit A, Cont.
FY13 Supplemental Budget
Summary

	Total Fund Budget	Changes	% Change	Method	Contingency	Grants	Unforeseen	fund	total
GF	18,287,006	1,381,500	7.55%	Resolution	40,000	788,500	400,000	153,000	1,381,500
Roads	5,379,075	2,000	0.04%	Resolution				2,000	2,000
Parks	1,274,291	25,000	1.96%	Resolution	25,000				25,000
Cmty Crcns	281,370	10,000	3.55%	Resolution				10,000	10,000
Fair	267,643	50,000	18.68%	Public Hearing; Resolution			50,000		50,000
Transfer Sta	2,607,900	25,000	0.96%	Resolution				25,000	25,000
Corner Rest	406,153	8,000	1.97%	Resolution				8,000	8,000
Inmate	289,490	45,000	15.54%	Public Hearing; Resolution				45,000	45,000
Building Fund	503,446	25,000	4.97%	Resolution			25,000		25,000
Transit	6,283,998	114,000	1.81%	Resolution	114,000				114,000

General Fund Contingency

Total Appropriation	18,287,006	Resolution fine
Contingency	40,000	
Transfer		
%age	0.22%	

Parks Fund Contingency

Total Appropriation	1,274,291	Resolution fine
Contingency	25,000	
Transfer		
%age	1.96%	

Transit Fund Contingency

Total Appropriation	6,283,998	Resolution fine
Contingency	114,000	
Transfer		
%age	1.81%	