BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing Supplemental Budget Appropriations, Contingency Transfers and Inter-Fund Transfers For Fiscal 2013-2014	)))	RESOLUTION NO. 19-2014

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 General Fund, Fair Fund and Transit Fund; and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 21, 2014 for the Fair Fund and Transit Fund; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above two funds on May 28, 2014; and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 28, 2014 for the General Fund; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budget for the General Fund on June 4, 2014; 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: Road Fund, Park Fund, Community Corrections Fund, Transfer Station Fund, Pass Through Fund, Corner Restoration Fund, Inmate Benefit Fund, Courthouse Security Fund and Building Fund; and

WHEREAS, the General Fund has received two new grants and additional grant funds for five previously budgeted grants, the Pass Through Fund has received additional funds from previously budgeted grants, and the Transit Fund had a grant extension of a previously budgeted grant, the availability of which could not have been reasonably foreseen when preparing the original budget; and

WHEREAS, the General Fund, Fair Fund and Parks 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, Roads Fund and Fair 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, Roads Fund and Fair 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, the Roads Fund, the Parks Fund, the Community Corrections Fund, the Transfer Station Fund, the Corner Restoration Fund, the Inmate Benefit Fund, the Courthouse Security Fund, the Transit Fund and the Building Fund, as detailed in Exhibit A;

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

$ 708,000 General Fund Unforeseen Grants Appropriations
$ 350,000 Pass Through Fund Unforeseen Grants Appropriations
$1,050,000 Transit Fund Unforeseen Grants Appropriations
$ 59,000 General Fund Unforeseen Occurrences Appropriations
$ 37,000 Fair Board Fund Unforeseen Occurrences Appropriations
$ 35,000 Parks Fund Unforeseen Occurrences Appropriations
$ 242,000 General Fund Contingency Transfer
$ 80,000 Roads Fund Contingency Transfer
$ 16,000 Fair Fund Contingency Transfer
$1,009,400 General Fund Intra-Fund Transfers
$ 170,000 Roads Fund Intra-Fund Transfer
$ 5,000 Parks Fund Intra-Fund Transfer
$ 72,000 Community Corrections Fund Intra-Fund Transfer
$ 7,000 Transfer Station Fund Intra-Fund Transfer
$ 8,200 Corner Restoration Fund Intra-Fund Transfer
$ 200 Inmate Benefit Fund Intra-Fund Transfer
$ 2,500 Courthouse Security Fund Intra-Fund Transfer
$ 9,200 Transit Fund Intra-Fund Transfer
$ 23,000 Building Fund Intra-Fund Transfer

DATED in St. Helens, Oregon this 4th day of June, 2014

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

Approved as to form:

By: ______________________
Office of County Counsel

By: ______________________
Anthony Hyde, Chair

By: ______________________
Henry Heimuller, Commissioner

By: ______________________
Earl Fisher, Commissioner

FY14 Supplemental Budget   10% analysis   Exhibit A Summary

	Total Fund Budget	Changes	% Change	Method	Contingency	Grants	Unforseen	Inter-Fund	Total Change
General Fund	19,863,224	2,018,400	10.16%	Resolution	242,000	708,000	59,000	1,009,400	2,018,400
Roads Fund	5,068,574	250,000	4.93%	Resolution	80,000			170,000	250,000
Parks Fund	975,361	40,000	4.10%	Resolution			35,000	5,000	40,000
Cmty Crctns Fund	1,991,876	72,000	3.61%	Resolution				72,000	72,000
Fair Fund	492,300	53,000	10.77%	Public Hearing; Resolution	16,000		37,000		53,000
Transfer Station Fund	2,757,519	7,000	0.25%	Resolution				7,000	7,000
Pass Through Fund	4,050,000	350,000	8.64%	Resolution		350,000			350,000
Corner Rest Fund	353,236	8,200	2.32%	Resolution				8,200	8,200
Inmate Ben Fund	229,960	200	0.09%	Resolution				200	200
Courthouse Security Fund	149,816	2,500	1.67%	Resolution				2,500	2,500
Transit Fund	2,321,802	1,059,200	45.62%	Public Hearing; Resolution		1,050,000		9,200	1,059,200
Building Fund	612,858	23,000	3.75%	Resolution				23,000	23,000

General Fund Contingency

Total Appropriation	19,863,224	Resolution fine
Contingency Transfer	242,000	
%age	1.22%	

Roads Fund Contingency

Total Appropriation	5,068,574	Resolution fine
Contingency Transfer	80,000	
%age	1.58%	

Fair Fund Contingency

Total Appropriation	492,300	Resolution fine
Contingency Transfer	16,000	
%age	3.25%	

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FY14 Supplemental Budget and Transfer Detail

Exhibit A Detail

Increase Expense Budget		Amount	Decrease Expense Budget		Amount	Note	Supplemental Budget Rule
100-01	Commissioners Transfers	26,000	100-01	Commissioners Personnel	23,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
			100-60	General Fund Contingency	3,000	Dept Staffing Cost under budgeted by 3k	Contingency Resolution (294.463(2))
100-02	Assessors Transfers	80,000	100-02	Assessors Personnel	68,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
			100-60	General Fund Contingency	12,000	Dept Staffing Cost under budgeted by 10k	Contingency Resolution (294.463(2))
100-03	Tax Transfers	12,000	100-03	Tax M&S	12,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category; excess in M&S category. Funds not available in personnel due to new staffer in F&T in FY15.	Intra-Fund Transfer Resolution (294.463(1))
100-04	Clerk Transfers	14,000	100-04	Clerk Personnel	14,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-04	Clerk M&S	2,000	100-04	Clerk Personnel	2,000	Software costs higher than budgeted	Intra-Fund Transfer Resolution (294.463(1))
100-05	Elections Transfers	8,500	100-05	Elections M&S	8,500	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category; excess in M&S category. Funds not available in personnel due to retirement payout added in FY15.	Intra-Fund Transfer Resolution (294.463(1))
100-05	Elections Personnel	5,500	100-05	Elections M&S	5,500	Retirement payout added in FY15.	Intra-Fund Transfer Resolution (294.463(1))
100-06	CCSO Transfers	100,000	100-06	CCSO Personnel	100,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-08	Jail Personnel	25,000	100-60	General Fund Contingency	210,000	Jailclosure layoffs - personnel and transfer costs for PERS Bond and Reserve and PERS Bond and Reserve were budgeted in Personnel	Contingency Resolution (294.463(2))
100-08	Jail Transfers	185,000					
100-09	Econ Dev Transfer	1,500	100-09	Econ Dev Personnel	1,500	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-09	Econ Dev Personnel	1,000	100-60	General Fund Contingency	1,000	Retirement payout in FY15	Contingency Resolution (294.463(2))
100-09	Econ Dev M&S	7,000	100-60	General Fund Contingency	7,000	Added PIO services	Contingency Resolution (294.463(2))
100-11	Surveyor Transfer	3,000	100-11	Surveyor Personnel	3,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))

100-12	DA Transfer	92,000	100-12	DA Personnel	92,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-12	DA M&S	5,000	100-12	DA Personnel	5,000	Higher investigation and training costs than budgeted	Intra-Fund Transfer Resolution (294.463(1))
100-14	Justice Peace M&S	1,500	100-14	Justice Peace Personnel	1,500	Higher refund cost than budgeted	Intra-Fund Transfer Resolution (294.463(1))
100-18	Juvenile Transfer	37,000	100-18	Juvenile Personnel	37,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-19	Counsel Transfer	30,000	100-19	Counsel Personnel	30,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-36	Public Health M&S	100,000	100-60	General Fund M&S	100,000	Eliminated non-departmental General Fund, Expense moved to Public Health segment	Intra-Fund Transfer Resolution (294.463(1))
100-37	Court mediation M&S	40,000	100-60	General Fund M&S	40,000	Eliminated non-departmental General Fund, Expense moved to Court mediation segment	Intra-Fund Transfer Resolution (294.463(1))
100-44	Emerg Mgt Transfer	13,000	100-44	Emerg Mgt Personnel	13,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance M&S	9,000	100-60	General Fund Contingency	9,000	Approved COOP websystem renewal	Contingency Resolution (294.463(2))
100-45	Finance M&S	205,000	100-60	General Fund M&S	205,000	Eliminated non-dept General Fund, various organizational expenses moved to Finance	Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance Cap	50,000	100-60	General Fund Cap Ex	50,000	Eliminated non-departmental General Fund, fair reserve for cap ex moved to Finance	Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance Transfer	39,000	100-19	Counsel Personnel	39,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category, Transferred personnel from Cousnel to Finance	Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance Personnel	22,900	100-60	General Fund Personnel	22,900	Eliminated non-deptGeneral Fund, non-departmental PERS and insur moved to Fin	Intra-Fund Transfer Resolution (294.463(1))
100-49	LDS Transfer	68,000	100-49	LDS Personnel	68,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-49	LDS M&S	35,000	100-49	LDS Cap Ex	35,000	Higher contracted services and maintenance work required than budgeted	Intra-Fund Transfer Resolution (294.463(1))
100-50	IT Transfer	19,000	100-50	IT Personnel	19,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
100-56	HR Transfer	14,500	100-56	HR Personnel	14,500	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
201	Roads Transfer	160,000	201	Roads Personnel	160,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
201	Roads Personnel	80,000	201	Roads Contingency	80,000	OT (loaded cost) needs exceeded budget	Contingency Resolution (294.463(2))
201	Roads Personnel	10,000	201	Roads M&S	10,000	Underbudgeted staffing costs	Intra-Fund Transfer Resolution (294.463(1))

202	Parks Transfer	5,000	202	Parks Personnel	5,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
203	Cmty Crctns Transfer	72,000	203	Cmty Crctns Personnel	72,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
204	Fair M&S	16,000	204	Fair Contingency	16,000	Carrying costs higher than anticipated	Contingency Resolution (294.463(2))
207	Transfer Station Transfer	7,000	207	Transfer Station Personnel	7,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
209	Corner Restrtn Transfer	8,200	209	Corner Restrtn Personnel	8,200	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
210	Inmate Benefit Transfer	200	210	Inmate Benefit Personnel	200	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
211	CH Secrity M&S	2,500	210	CH Secrity Cap Ex	2,500	Purchases lower than Cap Ex threashold	Intra-Fund Transfer Resolution (294.463(1))
216	Transit Transfer	4,200	216	Transit Personnel	4,200	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))
216	Transit Personnel	5,000	216	Transit Cap Ex	5,000	Shortfall in personnel due to retirement can be covered by unspent Cap Ex excess	Intra-Fund Transfer Resolution (294.463(1))
217	Bldg Fnd Transfer	23,000	217	Bldg Fnd Personnel	23,000	PERS Bond and Reserve were budgeted in Personnel but should be Transfer category	Intra-Fund Transfer Resolution (294.463(1))

Increase Expense Budget		Amount	Increase Revenue Budget		Amount	Note	Supplemental Budget Rule
100-01	Commissioners M&S	15,000	100-01	Reimbursement Revenue	15,000	Higher than budgeted reimburseable travel costs	Funded Unforeseen Condition (294.338(3))
100-05	Elections M&S	1,500	100-05	HAVA Grant Revenue	1,500	Grant to purchase equipment	Unforeseen Grant (294.338(2))
100-06	CCSO M&S	20,000	100-06	Civil processing fees	20,000	Higher than anticipated civil processing fees to cover program costs	Funded Unforeseen Condition (294.338(3))
100-14	Justice Peace Transfers	18,000	100-14	Fines	18,000	Higher than anticipated fines to cover program transfer costs	Funded Unforeseen Condition (294.338(3))
100-15	Firing Range M&S	1,000	100-15	Range Fees	1,000	Higher than anticipated fees to cover maintenance costs	Funded Unforeseen Condition (294.338(3))
100-35	Veterans M&S	28,000	100-35	State Grant	28,500	Grant for expanded veterans services (budget includes small admin allocation transfer)	Unforeseen Grant (294.338(2))
100-35	Veterans Transfer	500					
100-36	Public Health Personal	5,000	100-36	Reimbursement Revenue	5,000	Established Public Health Oversight personnel PT position funded by cost reimb	Funded Unforeseen Condition (294.338(3))
100-44	Emerg Mgt M&S	258,000	100-44	Emerg Mgt UASI	258,000	UASI Grant to pass through to other county agency	Unforeseen Grant (294.338(2))

100-44	Emerg Mgt Cap Ex	90,000	100-44	Emerg Mgt UASI	90,000	UASI Grant to pass through to CCSO county dept	Unforeseen Grant (294.338(2))
100-44	Emerg Mgt M&S	30,000	100-44	Emerg Mgt FEMA	300,000	FEMA Grant for EOC - Capital and non-cap expenses - Timing was later than anticipated	Unforeseen Grant (294.338(2))
100-44	Emerg Mgt Cap	270,000					
100-44	Emerg Mgt Cap	30,000	100-44	Emerg Mgt State	30,000	State grant to assist with EOC costs	Unforeseen Grant (294.338(2))
202	Parks M&S	35,000	202	Parks Timber Harvest	35,000	Parks carried out timber harvest earlier than anticipated	Funded Unforeseen Condition (294.338(3))
204	Fair M&S	37,000	204	Various revenues	37,000	Higher than anticipated revenues to cover higher program costs	Funded Unforeseen Condition (294.338(3))
208	Pass Through M&S	350,000	208	State Grants	350,000	Higher than anticipated grants available	Unforeseen Grant (294.338(2))
216	Transit M&S	1,050,000	216	Dept Energy Grant	1,050,000	Timing - did not end in FY14 but in FY15	Unforeseen Grant (294.338(2))