

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing	)	
Supplemental Budget	)	RESOLUTION NO. 39-2014
Appropriations	)	
For Fiscal Year 2014-2015	)	

WHEREAS, ORS 294.471 permits the County to make one or more supplemental budgets by resolution when a pressing necessity that could not reasonably be foreseen when preparing the original budget creates a need for prompt action; and

WHEREAS, ORS 294.471 permits the County to make one or more supplemental budgets by resolution when an occurrence or condition that is not ascertained when preparing the original budget requires a change in financial planning; and

WHEREAS, ORS 294.463 authorizes the County to make one or more interfund transfers when authorized by resolution of the Board of County Commissioners; 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, 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 appropriations; 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 adopted prior to the supplemental budget: the General Fund, Community Corrections Fund, Inmate Benefit Fund and newly established Jail Operations Fund; and

WHEREAS, the County published notice of the hearing on the supplemental budget on August 27, 2014 for the General Fund, Community Corrections Fund, Inmate Benefit Fund and newly established Jail Operations Fund; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budget appropriations for the above four funds on September 3, 2014; and

WHEREAS, the Columbia County Jail Operating Levy passed too late in the budget process for the County to address an operating fund, or interfund changes related to the passage of the Jail Operating Levy; and

WHEREAS, a pressing necessity exists to implement the jail operating levy in FY15, the details of which could not reasonably be foreseen prior to adoption of the budget; and

WHEREAS, after the FY15 budget was adopted the Board of Commissioners determined that a separate fund should be established for the Jail Operating Levy to promote transparency; and

WHEREAS, establishing a separate fund for the Jail Operating Levy requires a change in financial planning;

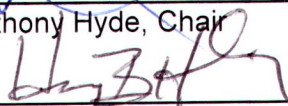
NOW, THEREFORE, IT IS RESOLVED that the supplemental budget actions are hereby approved, and appropriated as detailed in Exhibit A:

\$18,083,539 General Fund Total Appropriations  
\$ 5,655,146 Jail Operations Fund Total Appropriations  
\$ 1,907,869 Community Corrections Total Appropriations  
\$ 96,326 Inmate Benefit Fund Total Appropriations

DATED in St. Helens, Oregon this 10th day of September, 2014

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON,

By:   
Anthony Hyde, Chair

By:   
Henry Heimuller, Commissioner

By:   
Earl Fisher, Commissioner

Approved as to form:

By:   
Office of County Counsel



## Exhibit A

**General Fund Total FY2014-15 Supplemental Budget Appropriation**

[illegible]

Requirement	Amount
1 Commissioners Program (unchanged)	438,627
2 Assessor's Dept Program (unchanged)	1,215,973
3 Tax Office Program (unchanged)	191,261
4 Clerk's Office Program (unchanged)	241,249
5 Elections Program (unchanged)	185,215
6 Sheriff's Office Program	1,804,463
7 County Jail Program	-
8 Economic Dev Program (unchanged)	197,371
9 County Surveyor Program (unchanged)	72,034
10 District Attorney Program (unchanged)	1,200,937
11 Justice Court Program (unchanged)	317,278
12 Firing Range Program (unchanged)	4,575
13 Juvenile Program (unchanged)	659,598
14 County Counsel Program (unchanged)	416,330
15 Veterans' Service Program (unchanged)	93,350
16 Public Health Program (unchanged)	107,873
17 Court Mediation Program (unchanged)	34,722
18 Emergency Services Program	302,876
19 Finance/Purchg/PR Program (unchanged)	1,033,694
20 Land Dev Services Program (unchanged)	1,603,375
21 Info Tech Department Program (unchanged)	507,273
22 Human Resources Program (unchanged)	190,218
23 Debt (Unchanged)	1,778,306
24 Interfund Transfers	3,574,817
25 Contingency	412,224
26 Unappropriated End Balance (Unchanged)	1,500,000
<b>Revised Total Fund Requirements</b>	<b>18,083,539</b>

### ***Need and Purpose for Supplemental Budget Appropriation***

The primary reason for changes to the General Fund Budget are moving the Jail Operations to a separate fund, which reduces General Fund revenue, eliminates the Program Category expense for Jail operations and increases the interfund transfer category to include funds the General Fund will transfer to the new Jail Fund. The Contingency for the General Fund was reduced because of the overall reduction in program cost. Additional smaller changes were made in the Sheriff's Office Program category due to the reversal of layoffs and fine-tuning of expenses in the Emergency Management program category.

**Jail Operations Fund (new) Total FY2014-15 Supplemental Budget Appropriation**

Resource	Amount
1 Fees, Lic's, Permits, Fines, Ass'mnts, Other Svcs	1,704,700
2 Fed, State, All Other Grants	32,250
3 Interfund Transfers / Internal Svc Reimbs	1,802,192
4 Property Taxes Estimated to be Received	2,116,004
<b>Revised Total Fund Resources</b>	<b>5,655,146</b>

Requirement	Amount
1 Jail Operations Program	4,568,222
2 Interfund Transfers	376,759
3 Contingency	710,165
<b>Revised Total Fund Requirements</b>	<b>5,655,146</b>

### *Need and Purpose for Supplemental Budget Appropriation*

With the passage of the jail levy, the Jail Operations fund has been created to make it easier to track revenue and expense of the County Jail specifically. Revenue includes estimated Levy property tax, Fees paid by various agencies (primarily the US Marshalls), Interfund Transfers from the General Fund for both one-time fund start up costs and the \$1 million annual contribution to jail operations as well as the transfer from Corrections that historically has come to the jail for parole program beds. Expenses for the year cover the staffing up process as well as the dollars needed to safely operate the jail in materials and services. The interfund transfer covers admin allocation and PERS transfer costs.

Community Corrections Fund Total FY2014-15 Supplemental Budget Appropriation

Resource	Amount
1 Beginning Fund Balance/Net Working Capital	340,023
2 All other sources unchanged	1,567,846
<b>Revised Total Fund Resources</b>	<b>1,907,869</b>

Requirement	Amount
1 Program	1,289,089
2 Interfund Transfers	476,747
3 Debt Service (unchanged)	6,680
4 Contingencies	135,342
<b>Revised Total Fund Requirements</b>	<b>1,907,858</b>

### *Need and Purpose for Supplemental Budget Appropriation*

The passage of the Jail Levy resulted in changes to the Adult Parole service delivery budget. Program Expenses are lower because outside bed rentals are not needed and Interfund Transfers increased to cover the transfer to the Jail Operations fund to pay for this program's

jail bed occupancy needs in the year.

**Inmate Benefit Fund Total FY2014-15 Supplemental Budget Appropriation**

Resource	Amount
1 Service Charges	75,000
2 All other sources unchanged	21,326
<b>Revised Total Fund Resources</b>	<b>96,326</b>

Requirement	Amount
1 Program	40,500
2 Interfund Transfers	10,000
3 Contingencies	45,826
<b>Revised Total Fund Requirements</b>	<b>96,326</b>

***Need and Purpose for Supplemental Budget Appropriation***

The passage of the Jail Levy resulted in the resumption of activities for the Inmate Benefit Fund, increasing revenue and expense.