BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing Supplemental)	
Budget Appropriations, Contingency Transfers,)	RESOLUTION NO. 25-2015
Inter-Fund Transfers, and Intra-Fund Transfers for)	
Fiscal Year 2014-2015)	

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 Corner Restoration Fund and PERS Reserve Fund: and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 20, 2015; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on May 27, 2015; 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, Park Fund, Jail Operations Fund, Courthouse Security Fund and Building Fund; and

WHEREAS, the General Fund, Park Fund, Jail Operations Fund, Courthouse Security Fund and Building Fund have experienced occurrences and conditions that were not known when preparing the original budget, which necessitate a change in financial planning, and which will be funded by non-tax monies; and

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

WHEREAS, grant funds were made available to the General Fund by another unit of state government, the availability of which could not be reasonably foreseen when preparing the original budget; and

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

WHEREAS, the need for the intra-fund transfers and transfers of general operating contingency, the purpose for the authorized expenditures and amounts to be transferred are described in Exhibit A; and

WHEREAS, the total General Fund and Corner Restoration 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 and Corner Restoration 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, Parks Fund, Courthouse Security Fund, Jail Operations Fund and the Building Fund detailed in Exhibit A; and

WHEREAS, there is sufficient PERS reserve revenue budgeted in other existing funds to cover the inter-fund transfer to the PERS Reserve Fund noted in Exhibit A;

/// III/// ///

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

- \$ 125,000 General Fund Unforeseen Occurrences Appropriations
- \$ 55,700 General Fund Contingency Transfer
- \$ 41,800 Corner Restoration Fund Contingency Transfer
- \$ 185,950 General Fund Intra-Fund Transfers
- \$ 9,700 Parks Fund Intra-Fund Transfer
- \$ 6,050 Courthouse Security Fund Intra-Fund Transfer
- \$ 150,000 Jail Operations Fund Intra-Fund Transfer
- \$ 8,100 Building Fund Intra-Fund Transfer
- \$ 750,000 PERS Reserve Fund Inter-Fund Transfer

DATED in St. Helens, Oregon this 27 day of May, 2015

BOARD OF COUNTY COMMISSIONERS FOR CQLUMBIA COUNTY, OREGON,

Henry Helmuller, Chair

Anthony Hyde, Commissioner

Earl Fisher, Commissioner

Approved as to form:

Office of County Counsel

FY15 Supplemental Budget

Exhibit A

	Total Fund Budget	Changes	% Change	Method	Contin- gency	Inter-fund	Unforseen	Intra-Fund	Total Change	
General Fund*	19,333,539	366,650	1.90%	Resolution	55,700		125,000	185,950	366,650	
Parks Fund	815,685	9,700	1.19%	Resolution				9,700	9,700	
Corner Rest Fund	279,805	41,800	14.94%	Public Hearing; Resolution	41,800				41,800	
Court house Security Fund	125,470	6,050	4.82%	Resolution				6,050	6,050	
Jail Operating Fund**	5,655,146	150,000	2,65%	Resolution				150,000	150,000	
Building Fund	664,356	8,100	1.22%	Resolution				8,100	8,100	
PERS Reserve Fund	0	750,000	100.00%	Public Hearing; Resolution		750,000			750,000	

^{*} May 6 2015 supplemental budget level ** September 2014 supplemental budget level

15% Contingency Fund Analysis

General Fu	ınd		Corner Rest Contingency			
Total Appropriation	19,333,539	Resolution fine	Total Appropriation	279,805 Resolution fine		
Contingency Transfer	55,700		Contingency Transfer	41,800		
%age	0.29%		%age	14.94%		

FY15 Supplemental Budget and Transfer Detail

Exhibit A

Request for Intra-fund and Contingency Transfers

		Decreas	ie Expense			
Expense Budget	Amount	Budget		Amount	Note	Supplemental Budget Rule
Commissioners	30.000	100-45	Finance	30.000	Move Property Mgt from F&T to	Intra-Fund Transfer Resolution
						(294.463(1))
Commissioners Transfers	3,000	100-45	Finance Transfers	3,000	Move Property Mgt from F&T to Commissioner's budget - PR transfers	Intra-Fund Transfer Resolution (294.463(1))
Assessors Personnel	25,000	100-60	General Fund Contingency	25,000	Three unbudgeted payouts	Contingency Resolution (294.463(2))
Assessors Transfers	2,500	100-60	General Fund Contingency	2,500	Three unbudgeted payouts related PR transfers	Contingency Resolution (294.463(2))
Elections Personnel	7,500	100-05	Elections M&S	7,500	Staffing transition support costs	Intra-Fund Transfer Resolution (294,463(1))
CCSO M&S	15,000	100-06	CCSO personnel	15,000	Utilized temp agency support services	Intra-Fund Transfer Resolution (294.463(1))
DA Personnel	10,000	100-60	General Fund Contingency	10,000	One unbudgeted retirement	Contingency Resolution (294.463(2))
Firing Range Personnel	18,200	100-60	General Fund Contingency	18,200	PERS late paid due to retirement misclass	Contingency Resolution (294.463(2))
Counsel Personnel	7,500	100-19	Counsel M&S	7,500	More PT help needed and less M&S than anticipated	Intra-Fund Transfer Resolution (294.463(1))
Public Health Personnel	150	100-36	Public Health M&S	150	Small shift from M&S to personnel categories	Intra-Fund Transfer Resolution (294.463(1))
Emerg Mgt Personnel	28,000	100-44	Emerg Mgt M&S	28,000	Unbudgeted payroll and payout costs offset by unspent M&S budget	Intra-Fund Transfer Resolution (294.463(1))
Emerg Mgt Transfer	2,800	100-44	Emerg Mgt M&S	2,800	Related PR transfers offset by unspent M&S budget	Intra-Fund Transfer Resolution (294.463(1))
Finance M&S	40,000	100-45	Finance Personnel	40,000	Higher than anticipated insurance, COOP services, various small items covered by unspent personnel	Intra-Fund Transfer Resolution (294,463(1))
LDS M&S	50,000	100-49	LDS Cap Ex	50,000	Higher maintenance work required than budgeted; unbudgeted marijuana hearing costs, other sundry items offset by unspent Cap Ex	Intra-Fund Transfer Resolution (294.463(1))
HR Personnel	2,000	100-50	IT M&S	2,000	Unbudgeted HR vacation payout more than covered by unspent IT M&S	Intra-Fund Transfer Resolution (294.463(1))
Parks Personnel	2,000	202	Parks Cap Ex	2,000	Personnel OT underbudgeted, Cap ex funds not spent	Intra-Fund Transfer Resolution (294.463(1))
Parks Transfers	200	202	Parks Cap Ex	200	Personnel OT - related PR transfers	Intra-Fund Transfer Resolution (294.463(1))
Parks M&S	7,500	202	Parks Cap Ex	7,500	Park maintenance cost underbudgeted, Cap ex funds not spent	Intra-Fund Transfer Resolution (294.463(1))
Corner Restrtn Personnel	38,000	209	Corner Restrtn Contingency	38,000	Salary split was heavier to Corner Restoration than budgeted	Contingency Resolution (294,463(2))
Corner Restrtn Transfer	3,800	209	Corner Restrtn Contingency	3,800	Salary split was heavier to Corner Restoration than budgeted - PR transfers	Contingency Resolution (294.463(2))
CH Security M&S	2,500	210	CH Security Cap Ex	2,500	Purchases lower than Cap Ex threshold; purchased a camera that was not budgeted previously	Intra-Fund Transfer Resolution (294.463(1))
CH Security Transfer	3,550	210	CH Security Cap Ex	3,550	Purchases lower than Cap Ex threshold; higher admin fee due to higher reveunes & reimbursement to county for security upgrade	Intra-Fund Transfer Resolution (294,463(1))
Jail M&S	150,000	216	Jail Cap Ex	150,000	Maintenance 75k higher than anticipated due to need to rebuild all jail shower stalls. Balance is for purchasing body cameras and tasers and higher jail operating costs relative projections.	Intra-Fund Transfer Resolution (294.463(1))
Bldg Fnd Capital	8,100		Bldg Fnd	2.422	Budgeted vehicle cost more than projected	Intra-Fund Transfer Resolution
	Commissioners Personnel Commissioners Transfers Assessors Personnel Assessors Transfers Elections Personnel CCSO M&S DA Personnel Firing Range Personnel Counsel Personnel Public Health Personnel Emerg Mgt Personnel Emerg Mgt Transfer Finance M&S LDS M&S HR Personnel Parks Personnel COMMEN COMMENT PERSONNE C	Commissioners Personnel 30,000 Commissioners Transfers 3,000 Assessors Personnel 25,000 Assessors Transfers 2,500 Elections Personnel 7,500 CCSO M&S 15,000 DA Personnel 10,000 Firing Range Personnel 18,200 Counsel Personnel 7,500 Personnel 28,000 Emerg Mgt Personnel 28,000 Emerg Mgt Transfer 2,800 Finance M&S 40,000 LDS M&S 50,000 HR Personnel 2,000 Parks Personnel 2,000 Parks Transfers 200 Parks M&S 7,500 Corner Restrtn Personnel 38,000 Corner Restrtn Transfer 3,800 CH Security Transfer 3,550	Expense Budget Amount Budget Commissioners Personnel 30,000 100-45 Commissioners Transfers 3,000 100-60 Assessors Personnel 25,000 100-60 Assessors Transfers 2,500 100-60 Elections Personnel 7,500 100-05 DA Personnel 10,000 100-60 Firing Range Personnel 7,500 100-19 Public Health Personnel 150 100-40 Personnel 28,000 100-44 Emerg Mgt Personnel 2,800 100-44 Emerg Mgt Personnel 2,800 100-45 Emerg Mgt Personnel 2,000 100-45 LDS M&S 50,000 100-49 HR Personnel 2,000 202 Parks Personnel 2,000 202 Parks Personnel 38,000 202 Parks M&S 7,500 202 Corner Restrtn Personnel 3,800 209 Corner Restrtn Transfer 3,550 210 CH Security	Commissioners Personnel 30,000 100-45 Finance Personnel Commissioners Transfers 3,000 100-45 Finance Finance Transfers Assessors Personnel 25,000 100-60 General Fund Contingency Assessors Personnel 2,500 100-60 General Fund Contingency Elections Personnel 15,000 100-60 CCSO personnel DA Personnel 10,000 100-60 General Fund Contingency Firing Range Personnel 7,500 100-60 General Fund Contingency Counsel Personnel 7,500 100-19 Counsel M&S Personnel 150 100-36 Public Health M&S Emerg Mgt Personnel 28,000 100-44 Emerg Mgt M&S Emerg Mgt Personnel 2,800 100-44 Emerg Mgt M&S Finance M&S 50,000 100-45 Finance Personnel LDS M&S 50,000 100-49 LDS Cap Ex HR Personnel 2,000 100-50 IT M&S Parks Personnel 2,000 202 Parks Cap Ex	Expense Budget Amount Budget Amount Commissioners Personnel 30,000 100-45 Finance Personnel 30,000 Commissioners Transfers 3,000 100-60 Finance Transfers 3,000 Assessors Personnel 25,000 100-60 General Fund Contingency 25,000 Assessors Transfers 2,500 100-60 General Fund Contingency 2,500 Elections Personnel 15,000 100-60 CCSO personnel 15,000 DA Personnel 10,000 100-60 General Fund Contingency 10,000 Firing Range Personnel 18,200 100-60 General Fund Contingency 10,000 Firing Range Personnel 7,500 100-60 General Fund Contingency 10,000 Counsel Personnel 7,500 100-60 General Fund Contingency 10,000 Emers Mange Personnel 150 100-40 Counsel M&S 7,500 Personnel 2,000 100-41 Emerg Mgt M&S 28,000 Emerg Mgt Transfer 2,800 100-44 Emerg Mgt	Expense Budget Amount Budget Amount Note Commissioners 30,000 100-45 Finance Personnel 30,000 Move Property Mgt from F&T to Commissioner's budget. Commissioners 3,000 100-60 Finance Personnel 3,000 Move Property Mgt from F&T to Commissioner's budget. Assessors 25,000 100-60 Central Fund Commissioner's budget. Commissioner's budget. Personnel 25,000 100-60 General Fund Commingency 25,000 Three unbudgeted payouts related PR transfers CESO M&S 15,000 100-60 CCSO personnel 15,000 Utilized temp agency support costs CCSO M&S 15,000 100-60 CCSO personnel 15,000 Utilized temp agency support costs PERSONNEl 18,200 100-60 Commel Fund Contingency 10,000 One unbudgeted retirement COUNSEI 7,500 100-19 Counsel M&S 7,500 More PT help needed and less M&S than anticipated in surface. Personnel 15,000 100-19 Emerg Mgt M&S 28,000 More PT help needed and less M&S than anticipated in surface

Request for New Appropriations due to Higher Revenue than Expected and New Fund Established

			Increase	e Revenue			
Increase	Expense Budget	Amount	Budget		Amount	Note	Supplemental Budget Rule
100-06	CCSO Capital	110,000	100-06	CCSO fees	110,000	Higher than anticipated fees to cover potential higher capital cost	Funded Unforeseen Condition (294.338(3))
100-06	CCSO M&S	10,000	100-06	CCSO fees & donations	10,000	Higher than anticipated animal revenue to cover higher animal program cost	Funded Unforeseen Condition (294.338(3))
100-18	Juvenile M&S	5,000	100-18	Juvenile grant	5,000	More 2nd year grant funds available than anticipated	Funded Unforeseen Condition (294.338(3))
230	contingency	750,000	230	Reserve Contributions	750,000	Created separate reserve account in FY15	Inter-fund Transfer 294-463(3