

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

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 27th day of May, 2015

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

By: 
Henry Helmuller, Chair

By: 
Anthony Hyde, Commissioner

By: 
Earl Fisher, Commissioner

Approved as to form:

By: 
Office of County Counsel

FY15 Supplemental Budget

Exhibit A

	Total Fund Budget	Changes	% Change	Method	Contingency	Inter-fund	Unforeseen	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 Fund			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

Increase Expense Budget		Decrease Expense Budget				Supplemental Budget Rule
Amount	Amount	Amount	Amount	Note		
100-01	Commissioners Personnel	30,000	100-45	Finance Personnel	30,000	Move Property Mgt from F&T to Commissioner's budget Intra-Fund Transfer Resolution (294.463(1))
100-01	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))
100-02	Assessors Personnel	25,000	100-60	General Fund Contingency	25,000	Three unbudgeted payouts Contingency Resolution (294.463(2))
100-02	Assessors Transfers	2,500	100-60	General Fund Contingency	2,500	Three unbudgeted payouts related PR transfers Contingency Resolution (294.463(2))
100-05	Elections Personnel	7,500	100-05	Elections M&S	7,500	Staffing transition support costs Intra-Fund Transfer Resolution (294.463(1))
100-06	CCSO M&S	15,000	100-06	CCSO personnel	15,000	Utilized temp agency support services Intra-Fund Transfer Resolution (294.463(1))
100-12	DA Personnel	10,000	100-60	General Fund Contingency	10,000	One unbudgeted retirement Contingency Resolution (294.463(2))
100-15	Firing Range Personnel	18,200	100-60	General Fund Contingency	18,200	PERS late paid due to retirement misclass Contingency Resolution (294.463(2))
100-19	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))
100-36	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))
100-44	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))
100-44	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))
100-45	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))
100-49	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))
100-56	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))
202	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))
202	Parks Transfers	200	202	Parks Cap Ex	200	Personnel OT - related PR transfers Intra-Fund Transfer Resolution (294.463(1))
202	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))
209	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))
209	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))
211	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))
211	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))
220	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))
217	Bldg Fnd Capital	8,100	217	Bldg Fnd Personnel	8,100	Budgeted vehicle cost more than projected Intra-Fund Transfer Resolution (294.463(1))

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

Increase Expense Budget		Increase Revenue Budget				Supplemental Budget Rule
Amount	Amount	Amount	Amount	Note		
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)