

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing)
Supplemental Budget Appropriations,) RESOLUTION NO. 35-2015
Contingency Transfers, 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 Park Fund and Inmate Benefit Fund; and

WHEREAS, the County published notice of the hearing on the supplemental budgets on June 17, 2015; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on June 24, 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, Fair Fund, Law Library Fund, and Corrections Fund; and

WHEREAS, the General Fund, Park Fund, Fair Fund, and Corrections 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, the occurrences and conditions are more particularly described in Exhibit A; 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, purpose for the authorized expenditures and amounts to be transferred are described in Exhibit A; and

WHEREAS, the total Fair 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 Fair Fund and Park 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, Inmate Benefit Fund, and the Law Library Fund detailed in Exhibit A;

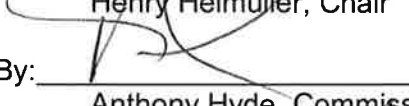
NOW, THEREFORE, IT IS RESOLVED that the supplemental budget actions are hereby approved, and appropriated as detailed in Exhibit A:

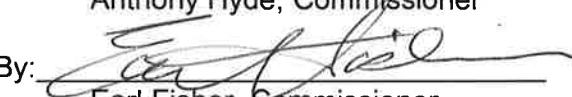
- \$ 69,500 General Fund Unforeseen Occurrences Appropriations
- \$ 25,000 Park Fund Unforeseen Occurrences Appropriations
- \$ 11,000 Fair Fund Unforeseen Occurrences Appropriations
- \$ 52,000 Corrections Fund Unforeseen Occurrences Appropriations
- \$ 33,000 Park Fund Contingency Transfer
- \$ 20,000 Fair Fund Contingency Transfer
- \$ 45,450 General Fund Intra-Fund Transfer
- \$ 54,500 Parks Fund Intra-Fund Transfer
- \$ 10,000 Inmate Benefit Fund Intra-Fund Transfer
- \$ 10,000 Law Library Fund Intra-Fund Transfer

DATED in St. Helens, Oregon this 24th day of June, 2015

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

By: 
Henry Heimuller, Chair

By: 
Anthony Hyde, Commissioner

By: 
Earl Fisher, Commissioner

Approved as to form:

By: 
Office of County Counsel

FY15 Supplemental Budget and Transfer Detail

Exhibit A

Request for Intra-fund and Contingency Transfers

Increase Expense Budget		Decrease Expense Budget		Amount	Note	Supplemental Budget Rule
Amount	Budget	Amount	Budget			
100-01	Commissioners M&S	7,500	100-01	General Fund Contingency	7,500	Temp employee support needed Intra-Fund Transfer Resolution (294.463(1))
100-03	Tax Transfers	1,000	100-03	Tax Personnel	1,000	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-04	Clerk Transfers	2,000	100-04	Clerk Personnel	2,000	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-05	Elections Transfers	1,500	100-05	Elections Personnel	1,500	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-06	CCSO Transfers	2,500	100-06	CCSO Personnel	2,500	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-12	DA Transfers	8,000	100-12	DA Personnel	8,000	Underbudgeted PERS bond & retirement payout cost Intra-Fund Transfer Resolution (294.463(1))
100-18	Juve Transfers	3,000	100-18	Juve Personnel	3,000	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-19	Counsel Transfers	3,000	100-19	Counsel Personnel	3,000	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-37	Court mediation M&S	10,000	213	Law Library	10,000	Law Library is allowed to fund court ordered mediation services Inter-fund Transfer 294-463(3)
100-49	LDS Transfers	3,000	100-49	LDS Personnel	3,000	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-50	IT Transfers	2,700	100-50	IT Personnel	2,700	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
100-56	HR Transfers	1,250	100-56	HR Personnel	1,250	Underbudgeted PERS bond Intra-Fund Transfer Resolution (294.463(1))
202	Parks Transfers	7,500	202	Parks Cap Ex	7,500	Cover un-budgeted inter-fund payments Intra-Fund Transfer Resolution (294.463(1))
202	Parks M&S	47,000	202	Parks Cap Ex	47,000	Park Host reimbursements Intra-Fund Transfer Resolution (294.463(1))
202	Parks M&S	33,000	202	Parks Contingency	33,000	Maintenance and Temp services unplanned needs Contingency Resolution (294.463(2))
204	Fair M&S	20,000	202	Fair Contingency	20,000	Unbudgeted maintenance needs Contingency Resolution (294.463(2))
210	Inmate Benefit M&S	10,000	210	Inmate Benefit Transfer	10,000	Shifted programming to direct expense, not interfund reimbursement to jail Intra-Fund Transfer Resolution (294.463(1))
213	Law Library Transfer	10,000	213	Law Library M&S	10,000	Law Library is allowed to fund court ordered mediation services so will make transfer to General Fund 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		Amount	Note	Supplemental Budget Rule
Amount	Budget	Amount	Budget			
100-01	Commissioners M&S	7,500	100-01	Reimb	7,500	Higher than anticipated reimburseable expense rev Funded Unforeseen Condition (294.338(3))
100-06	CCSO Capital	15,000	100-06	CCSO rev	15,000	Donation in Kind of Vehicle Funded Unforeseen Condition (294.338(3))
100-06	CCSO M&S	10,000	100-06	CCSO rev	10,000	Higher than anticipated program reimbursements Funded Unforeseen Condition (294.338(3))
100-14	Justice Court M&S	15,000	100-14	Justice Court Fees	15,000	Higher than anticipated fees to cover remittances to State of Oregon Funded Unforeseen Condition (294.338(3))
100-14	Justice Court Transfers	12,000	100-14	Justice Court Fees	12,000	Higher than anticipated fees to cover interfund transfers to jail, etc. Funded Unforeseen Condition (294.338(3))
100-37	Court mediation M&S	10,000	100-37	Court Mediation rev	10,000	New funds from law Library cover addl mediation services Funded Unforeseen Condition (294.338(3))
202	Parks M&S	25,000	202	Parks Usage fees	25,000	Wilkerson usage fees higher than anticipated Funded Unforeseen Condition (294.338(3))
203	Crctns M&S	52,000	203	Insurance proceeds	52,000	Office water damage expense reimbursed by insurance Funded Unforeseen Condition (294.338(3))
204	Fair M&S	11,000	204	Fair Restitution	11,000	Auction committee funds retuned to auction cmte Funded Unforeseen Condition (294.338(3))

FY15 Supplemental Budget

Exhibit A

	Total Fund Budget*	Changes	% Change	Method	Contingency	Inter-fund	Unforeseen	Intra-Fund	Total Change
General Fund	19,458,539	114,950	0.59%	Resolution	-		69,500	45,450	114,950
Parks Fund	815,685	112,500	13.79%	Public Hearing; Resolution	33,000		25,000	54,500	112,500
Fair Fund	498,223	31,000	6.22%	Resolution	20,000		11,000		31,000
Inmate Benefit Fund	96,326	10,000	10.38%	Public Hearing; Resolution				10,000	10,000
Law Library Fund	187,929	10,000	5.32%	Resolution				10,000	10,000
Corrections Fund	1,907,869	52,000	2.73%	Resolution			52,000		52,000

*May 27 2015 supplemental budget level

15% Contingency Fund Analysis

Fair		Parks	
Total Appropriation	498,223	Resolution fine	Total Appropriation
Contingency Transfer	20,000		815,685
%age	4.01%		Resolution fine
		Contingency Transfer	33,000
		%age	4.05%