

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing)	
Supplemental Budget Appropriations,)	RESOLUTION NO. 18-2016
Contingency)	
Transfers, Inter-Fund Transfers)	
and Intra-Fund Transfers)	
And Renaming Fund)	
For Fiscal Year 2015-2016)	

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 Roads Fund, Park and Forest Fund, Solid Waste Transfer Station Fund, Direct Pass-Through Fund, and Inmate Benefit Fund; and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 18, 2016, at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on May 25, 2016; and

WHEREAS, 301 Columbia County Fund was originally named the Footpath and Bicycle Trail Fund, henceforth it will be known as the Public Works Capital Fund, holding restricted state revenues for the development of footpath and bicycle trails as well as system development charges for roads and parks as established by County ordinance in separate segments of the fund; 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, Community Justice Fund, Fair Board Fund, Columbia County Commission on Children and Families Fund, Corner Restoration Fund, Transit Fund, Building Fund, SIP Fund, Jail Operating Fund and Public Works Capital Fund; and

WHEREAS, the General Fund, Roads Fund, Park and Forest Fund, Community Justice

Fund, Jail Operations Fund and Direct Pass-through 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 (intra-fund transfers), to make transfers of general operating contingency and to make transfers of appropriations between funds (inter-fund transfers); and

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

WHEREAS, the total General Fund, Park and Forest Fund, Transfer Station, Inmate Benefit Fund and Building Services 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, Park and Forest Fund, Transfer Station, Inmate Benefit Fund and Building Services Fund contingency category to cover these costs; and

WHEREAS, there is sufficient funding available in the Roads Fund and Park and Forest Fund appropriations to make the inter-fund transfers to the Public Works Capital Fund; and

WHEREAS, there is sufficient funding available in other existing appropriation categories to cover the respective intra-fund transfers for the General Fund, Roads Fund, Parks and Forest Fund, Fair Board Fund, Columbia County Commission on Children and Families Fund, Corner Restoration Fund, Inmate Benefit Fund, Transit Fund, SIP Fund, Jail Operating Fund, and the Public Works Capital 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:

\$ 394,550 General Fund Unforeseen Occurrences Appropriations
\$ 895,000 Roads Fund Unforeseen Occurrences Appropriations
\$ 39,000 Parks and Forest Fund Unforeseen Occurrences Appropriations
\$ 50,000 Community Justice Fund Unforeseen Occurrences Appropriations
\$ 30,000 Jail Operations Fund Unforeseen Occurrences Appropriations
\$ 77,000 Direct Pass-Through Fund Unforeseen Occurrences Appropriations
\$ 207,000 General Fund Contingency Transfer
\$ 187,800 Parks and Forest Fund Contingency Transfer
\$ 16,900 Inmate Benefit Fund Contingency Transfer
\$ 512,500 Transfer Station Fund Contingency Transfer
\$ 17,500 Building Fund Contingency Transfer
\$ 180,550 General Fund Intra-Fund Transfer
\$ 102,500 Roads Fund Intra-Fund Transfer
\$ 17,000 Parks and Forest Fund Intra-Fund Transfer
\$ 13,500 Fair Board Fund Intra-Fund Transfer
\$ 2,000 Columbia County Commission on Children and Families Fund Intra-Fund Transfer
\$ 500 Corner Restoration Fund Intra-Fund Transfer

- \$ 15,000 Inmate Benefit Fund Intra-Fund Transfer
- \$ 60,000 Transit Fund Intra-Fund Transfer
- \$ 5,150 SIP Fund Intra-Fund Transfer
- \$ 175,000 Jail Operations Fund Intra-Fund Transfer
- \$ 39,000 Public Works Capital Fund Intra-Fund Transfer
- \$ 536,500 Roads Fund Inter-fund Transfer
- \$ 131,000 Parks and Forest Fund Inter-Fund Transfer

DATED in St. Helens, Oregon this 25th day of May, 2016

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

By: Not present
Anthony Hyde, Chair

By: [Signature]
Henry Heimuller, Commissioner

By: [Signature]
Earl Fisher, Commissioner

Approved as to form:

By: [Signature]
Office of County Counsel

FY16 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					
100-01	Commissioners M&S	25,000	100-01	Commissioners Personnel	25,000	Higher conferences, misc than projected & hired consultant for property mgt instead of staff; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-01	Commissioners Transfers	4,000	100-01	Commissioners Personnel	4,000	Higher bond cost than estim; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-03	Tax M&S	5,500	100-03	Tax Personnel	5,500	Tax insert + temp sullort during staffing transition; personnel can offset due to new hire	Intra-Fund Transfer Resolution (294.463(1))
100-04	Clerk Personnel	6,000	100-04	Clerk M&S	6,000	Higher temp staff cost than estim; M&S has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-04	Clerk Transfer	2,000	100-04	Clerk M&S	2,000	Higher bond cost than estim; M&S has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-05	Elections Personnel	5,000	100-05	Elections M&S	5,000	Higher OT cost than estim; M&S has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-05	Elections Transfer	1,600	100-05	Elections M&S	1,600	Higher bond cost than estim; M&S has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-09	Econ Dev Transfers	250	100-09	Econ Dev Personnel	250	Higher bond cost than estim; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-09	Econ Dev Transfers	15,000	100-09	Econ Dev M&S	15,000	5k of 50k increase to Transit; 10k close of CCCF; M&S has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-11	Surveyor Transfers	500	100-11	Surveyor Personnel	500	Higher bond cost than estim; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-12	DA M&S	26,000	100-12	DA Personnel	26,000	Higher than budgeted VOCA temporary services; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-14	Justice Court Transfers	12,000	100-14	Justice Court Personnel	12,000	Higher than budgeted transfers to county depts; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-14	Justice Court M&S	27,000	100-60	General Fund Contingency	27,000	Payments due State from fees collected higher than budgeted	Contingency Resolution (294.463(2))
100-18	Juvenile Personnel	3,000	100-60		3,000	New hire slightly higher cost than budgeted	

100-18	Juvenile Transfer	500	100-60	500	Higher bond cost than estim	Contingency Resolution (294.463(2))
100-18	Juvenile M&S	30,000	100-60	30,000	Higher detention expense than estim	
100-19	Counsel Personnel	18,000	100-60	18,000	Salary rate budget error + payout	
100-19	Counsel Transfer	2,500	100-60	2,500	Salary rate budget error + bond rate higher than estimated + payout	Contingency Resolution (294.463(2))
100-19	Counsel M&S	11,000	100-60	11,000	O&C Association litigation additional charge	
100-36	Public Health M&S	10,000	100-60	10,000	Change in state contracting method will mean higher grant management costs	Contingency Resolution (294.463(2))
100-45	Finance Transfers	800	100-45	800	Higher bond cost than estim; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance/Risk Mgt M&S	105,000	100-45	105,000	Federal Grant Compliance and Internal Audit consultancies; insurance legal support	Contingency Resolution (294.463(2))
100-49	LDS M&S	40,000	100-49	40,000	contract temporary support underbudgeted, offset by unspent Cap Ex	Intra-Fund Transfer Resolution (294.463(1))
100-49	LDS Personnel	26,000	100-49	26,000	Added part-time planner staff; unspent capital offset	Intra-Fund Transfer Resolution (294.463(1))
100-49	LDS Transfers	5,000	100-49	5,000	Higher bond cost than estim + PR transfer for PT planner; cap ex has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-50	IT Personnel	3,000	100-50	3,000	Higher temp support cost than estim; cap ex has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-50	IT transfers	2,400	100-50	2,400	Higher bond cost than estim; cap ex has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
100-56	HR M&S	500	100-56	500	Supervision exam needed; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
201	Roads Personnel	50,000	201	50,000	Higher OT costs than anticipated; M&S will offset	Intra-Fund Transfer Resolution (294.463(1))

201	Roads Transfer	18,000	201	Roads M&S	18,000	Higher OT costs also mean more benefit transfer costs than anticipated, also higher bond rate than estim; M&S will offset	Intra-Fund Transfer Resolution (294.463(1))
201	Roads Transfer	34,500	201	Roads M&S	34,500	Apiary Road Fund contribution to project; M&S will offset	Intra-Fund Transfer Resolution (294.463(1))
202	Parks Personnel	22,000	202	Parks	187,800	Higher personnel and benefit transfer costs due to 3 mos full time FTE add	Contingency Resolution (294.463(2))
202	Parks Transfer	2,800	202	Contingency			
202	Parks M&S	180,000	202	Parks Capital	17,000	Higher timber logging and temp services contracting costs and repairs work	Intra-Fund Transfer Resolution (294.463(1))
204	Fair M&S	13,500	204	Fair Cap	13,500	Publications underbudgeted, Capital can offset	Intra-Fund Transfer Resolution (294.463(1))
205	CCCCF Personnel	2,000	205	CCCCF M&S	2,000	Personnel for close out underbudgeted, M&S can offset	Intra-Fund Transfer Resolution (294.463(1))
207	Transfer Station Personnel	2,000	207		2,000	Higher HHW payroll cost than anticipated	
207	Transfer Station transfer	500	207		500	Higher HHW benefit transfer cost than anticipated	
207	Transfer Station M&S	10,000	207	Transfer Station Contingency	10,000	Higher HHW cost than anticipated	Contingency Resolution (294.463(2))
207	Transfer Station Debt Service	500,000	207		500,000	Excess funds spent on an excess debt payment to reduce total debt service cost	
209	Corner Rest Transfers	500	209	Corner Rest Personnel	500	Higher bond cost than estim; personnel has enough to offset	Intra-Fund Transfer Resolution (294.463(1))
210	Inmate Security M&S	15,000	209	Inmate Transfer	15,000	Higher than anticipated benefit expenses with larger jail population this year; no transfers anticipated this year	Intra-Fund Transfer Resolution (294.463(1))
210	Inmate Security M&S	16,900	209	Inmate Contingency	16,900	Higher than anticipated benefit expenses with larger jail population this year	Contingency Resolution (294.463(2))
216	Transit Personnel	50,000	216	Transit M&S	50,000	Needed to add staffing capacity second half of FY16; M&S will offset	Intra-Fund Transfer Resolution (294.463(1))
216	Transit Transfer	10,000	216	Transit M&S	10,000	Needed to add staffing capacity second half of FY16 with benefit transfer higher cost; M&S will offset	Intra-Fund Transfer Resolution (294.463(1))

217	Bldg Fnd Personnel	5,000	217	Bldg Fnd Contingency	5,000	Salary higher than budgeted	
217	Bldg Fnd Transfer	5,000	217	Bldg Fnd Contingency	5,000	Salary higher than budgeted so benefits transfers higher + bond rate higher than estimated	Contingency Resolution (294.463(2))
217	Bldg Fnd M&S	7,500	217	Bldg Fnd Contingency	7,500	Computer equip and other supplies underbudgeted	
218	SIP Fund Special Payment	5,150	218	SIP Fund M&S	5,138	Actual district payments varied with budget	Intra-Fund Transfer Resolution (294.463(1))
			218	SIP Fund Transfer	12		
220	Jail Cap	175,000	220	Jail Personnel	175,000	Building Improvements done in FY16 & used jail transport vehicle; personnel staffing up still lagging projections so can offset	Intra-Fund Transfer Resolution (294.463(1))
301*	Public Works Capital Fund Transfer	39,000	301*	Public Works Capital Fund Capital	39,000	Parks Fund made Wilkerson capital improvement with SDCs, trade transfer for capital	Intra-Fund Transfer Resolution (294.463(1))

Request for New Appropriations due to Higher Revenue than Expected and Transfer of SDC funds to 301

Increase Expense Budget	Increase Revenue Amount	Increase Revenue Budget	Amount	Note	Supplemental Budget Rule
100-06 CCSO Capital	65,000	100-06	65,000	CCSO Gift in Kind Vehicle Gifts from other jurisdictions	Unforeseen Grant (294.338(2))
100-06 CCSO M&S	20,000	100-06	20,000	CCSO Marine Grant Additional funds for maintenance project	Unforeseen Grant (294.338(2))
100-06 CCSO personnel	22,000	100-06	10,000	CCSO k9 revenue Higher publishing cost for sheriff sales than estim, k9 program start up, higher personnel cost for civil processing work,	Funded Unforeseen Condition (294.338(3))
100-06 CCSO Transfers	8,000	100-06	43,000	CCSO CHL fees higher higher bond cost than estim offset by higher sheriff sale proceeds, new k9 program rev source, higher CHL processing fees	
100-06 CCSO M&S	35,000	100-06	12,000	CCSO Reimb Expense Higher lottery rev than budgeted to fund 45k of 50k increase to Transit	Funded Unforeseen Condition (294.338(3))
100-09 Econ Dev Transfers	45,000	100-09	45,000	Video Lottery Revenue	
100-18 Juvenile M&S	25,000	100-18	25,000	Juvenile grant Juvenile Crime prevention grant	Unforeseen Grant (294.338(2))
100-35 Vets M&S	14,500	100-35	14,500	Vets State Contribution Veterans support from State higher than anticipated	Funded Unforeseen Condition (294.338(3))
100-45 Finance/Risk Mgt M&S	10,000	100-45	10,000	Risk Mgt Grant from CIS Grant application awarded during FY	Unforeseen Grant (294.338(2))
100-49 LDS Capital	150,050	100-49	150,050	Elevator grant Elevator grant from State Courts	Unforeseen Grant (294.338(2))
201 Roads Cap	245,000	201	245,000	Grant Revenue Apiary Road Grant	Unforeseen Grant (294.338(2))
201 Roads M&S	450,000	201	450,000	Grant Revenue Dec 2015 Declared Disaster event - OEM/FEMA grant funds	Unforeseen Grant (294.338(2))
201 Roads M&S	200,000	201	200,000	Grant Revenue FHA grant funds for contract work expense	Unforeseen Grant (294.338(2))
201 Roads Transfer	536,500	301*	536,500	PW Capital Fund Transfer revenue in Moved SDC reserve funds to Existing Capital Fund also supervised by Public Works to make Roads operational fund management more transparent	Inter-fund Transfer 294-463(3)

202	Parks Capital	39,000	301*	Fund Wilkerson Bathroom with SDCs (now in 301)	39,000	25% of Wilkerson bathroom construction cost was funded by SDCs	Funded Unforeseen Condition (294.338(3))
202	Parks Transfer	131,000	301*	PW Capital Fund Transfer revenue in	131,000	Moved SDC reserve funds to Existing Capital Fund also supervised by Public Works to make Parks operational fund management more transparent	Inter-fund Transfer 294- 463(3)
203	Community Justice M&S	50,000	203	WorkCrew Funds	50,000	Higher workcrew revenue than anticipated to fund contracted services	Funded Unforeseen Condition (294.338(3))
208	Pass Through M&S	2,500	208	Mental Health Tax from Oregon	2,500	Mental Health tax receipts from Oregon slightly higher than anticipated	Funded Unforeseen Condition (294.338(3))
208	Pass Through M&S	74,500	208	CDBG Grant	74,500	CDBG grant award - part will transact in FY16	Unforeseen Grant (294.338(2))
220	Jail Capital	30,000	220	Jail Gift in Kind	30,000	Vehicle Gifts from other jurisdictions	Unforeseen Grant (294.338(2))

* 301 Bike Path and Trails Fund renamed to Public Works Capital Projects Fund

FY16 Supplemental Budget

Exhibit A

10% Analysis

5/7/2016

	Total Fund Budget	Changes	% Change	Method	Contingency	Inter-fund	Unforseen	Intra-Fund	Total Change
General Fund	19,514,736	782,100	4.01%	Resolution	207,000		394,550	180,550	782,100
Roads Fund	6,770,954	1,534,000	22.66%	Public Hearing; Resolution		536,500	895,000	102,500	1,534,000
Parks Fund	1,261,771	374,800	29.70%	Public Hearing; Resolution	187,800	131,000	39,000	17,000	374,800
Community Justice	2,010,731	50,000	2.49%	Resolution			50,000		50,000
Fair Fund	637,332	13,500	2.12%	Resolution				13,500	13,500
CCCCF Fund	310,685	2,000	0.64%	Resolution				2,000	2,000
Transfer Station	4,301,627	512,500	11.91%	Public Hearing; Resolution	512,500				512,500
Direct Pass Through Fund	48,000	77,000	160.42%	Public Hearing; Resolution			77,000		77,000
Corner Restoration	202,304	500	0.25%	Resolution				500	500
Inmate Benefit Fund	112,875	31,900	28.26%	Public Hearing; Resolution	16,900			15,000	31,900
Transit Fund	3,287,353	60,000	1.83%	Resolution				60,000	60,000
Building Fund	786,069	17,500	2.23%	Resolution	17,500				17,500
SIP Fund	1,408,100	5,150	0.37%	Resolution				5,150	5,150
Jail Operating Fund	6,699,968	205,000	3.06%	Resolution			30,000	175,000	205,000
Public Works Capital Fund	437,440	39,000	8.92%	Resolution				39,000	39,000

FY16 Supplemental Budget

15% Contingency Fund Analysis

General Fund			Parks Fund			Transfer Station		
Total Appropriation	19,514,736	Resolution fine	Total Appropriation	1,261,771	Resolution fine	Total Appropriation	4,301,627	Resolution fine
Contingency	207,000		Contingency	187,800		Contingency	512,500	
Transfer			Transfer			Transfer		
%age	1.06%		%age	14.88%		%age	11.91%	
Inmate Benefit			Building Services					
Total Appropriation	112,875	Resolution fine	Total Appropriation	786,069	Resolution fine			
Contingency	16,900		Contingency	17,500				
Transfer			Transfer					
%age	14.97%		%age	2.23%				