

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing Supplemental)
Budget Appropriations, Contingency Transfers,) RESOLUTION NO. 32-2017
Inter-fund Transfers, Intra-fund Transfers,)
and Creating New General Fund Departments)
For Fiscal Year 2016-2017)

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, or supplemental budgets were prepared and 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 most recently amended, the County shall hold a public hearing on the supplemental budget; and

WHEREAS, if the supplemental budget adds a new appropriation amount for a new appropriation category, 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 appropriation; and

WHEREAS, the amended estimated expenditures of the Inmate Benefit Fund differs by more than 10% from its respective total fund appropriations in the budget most recently amended prior to the supplemental budget; and

WHEREAS, the County is creating two new appropriation categories during the current fiscal year "General Services" and "Public Affairs," which are new program appropriation categories within the General Fund; and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 31, 2017, at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on June 7, 2017; 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, Roads Fund, Park and Forest Fund, Community Justice Fund, Fair Board Fund, Transfer Station Fund, Corner Restoration Fund, Law Library Fund, Building Fund, Unmet Needs Fund, Jail Operating Fund and PERS Reserve Fund; and

WHEREAS, the General Fund, Jail Operations Fund, Unmet Needs Fund, Inmate Benefit Fund, PERS Reserve 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, the occurrences and conditions are more particularly described in Exhibit A; and

WHEREAS, funds are made available to the Unmet Needs Fund 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, 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) by resolution; and

WHEREAS, the resolution must state the need for the transfers, the purpose for the authorized expenditure and the amount transferred; and

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

WHEREAS, transfers of general operating contingency appropriations that in the aggregate exceed 15 percent of the total appropriations of the fund contained in the original budget may be made only after adoption of a supplemental budget; and

WHEREAS, the total General Fund, Park and Forest Fund, Transfer Station, Community Justice Fund, Fair Board Fund and Law Library 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, Community Justice Fund, Fair Board Fund and Law Library Fund contingency category to cover these costs; and

WHEREAS, there is sufficient funding available in the Transit and Jail Operations Fund transfers appropriation category to make the supplemental budget inter-fund transfers to the same appropriation category in the General Fund, Roads Fund, Park and Forest Fund, Adult Corrections Fund, Transfer Station Fund and Corner Restoration Fund; and

WHEREAS, there is sufficient funding available in other existing appropriation categories to cover the respective intra-fund transfers for the General Fund and Parks and Forest Fund as detailed in Exhibit A; and

WHEREAS, new departmental appropriation categories called "Public Affairs" and "General Services" within the General Fund have been created and funding for respective department operations must be appropriated;

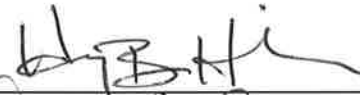
NOW, THEREFORE, IT IS RESOLVED that the supplemental budget actions are hereby approved, and appropriated as detailed in Exhibit A:


\$ 95,124 General Fund Unforeseen Occurrences Appropriations
\$ 100,000 Jail Operations Fund Unforeseen Occurrences Appropriations
\$ 750 Unmet Needs Fund Unforeseen Occurrences (Grant) Appropriations

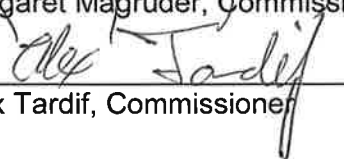
- \$ 14,000 Inmate Benefit Fund Unforeseen Occurrences Appropriations
- \$ 18,000 Building Fund Unforeseen Occurrences Appropriations
- \$ 108 PERS Reserve Fund Unforeseen Occurrences Appropriations
- \$ 20,000 General Fund Contingency Transfer
- \$ 35,000 Parks and Forest Fund Contingency Transfer
- \$ 10,000 Community Justice Fund Contingency Transfer
- \$ 20,000 Fair Board Fund Contingency Transfer
- \$ 205,000 Transfer Station Fund Contingency Transfer
- \$ 15,000 Law Library Fund Contingency Transfer
- \$1,187,836 General Fund Intra-Fund Transfer
- \$ 34,579 Parks and Forest Fund Intra-Fund Transfer
- \$ 1,250 General Fund Inter-Fund Transfer
- \$ 5,000 Road Fund Inter-Fund Transfer
- \$ 2,000 Parks and Forest Fund Inter-Fund Transfer
- \$ 8,500 Community Justice Fund Inter-Fund Transfer
- \$ 3,000 Transfer Station Fund Inter-Fund Transfer
- \$ 250 Corner Restoration Fund Inter-Fund Transfer

DATED in St. Helens, Oregon this 7th day of June, 2017

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

By: 
Henry Heimuller, Chair

By: 
Margaret Magruder, Commissioner

By: 
Alex Tardif, Commissioner

Approved as to form:

By: 
Office of County Counsel

FY17 Supplemental Budget and Transfer Detail Exhibit A

Request for Intra-fund and Contingency Transfers

Increase Expense Budget		Amount	Decrease Expense Budget		Amount	Note	Supplemental Budget Rule
100-02	Assessor PR Transfer	4,000	100-03	Tax PR Transfer	1,100		
100-04	Clerk PR Transfer	2,000	100-05	Elections PR Transfer	750	The rate charged to recover enough funds to cover the annual Bond payment was updated in April from to 7.19% to 9%. The Bond estimate is based on total budgeted gross payroll anticipated to be subject to PERS. If actual gross payroll is lower than budget across the agency (which is typically the case if new hires happen later than anticipated or if departing staff positions are not refilled quickly). The Departments/Funds with stable staffing are the ones which need budget increases. The departments/funds who made late hires or had vacancies in FY17 are the ones which are able to provide the offsetting budget.	19,850 are offsets within the General Fund and are Intra-fund transfers. Intra-Fund Transfer Resolution (294.463(1))
100-11	Surveyor PR Transfer	500	100-09	EconDev PR Transfer	1,000		
100-12	DA PR Transfer	4,000	100-19	Counsel PR Transfer	2,300		
100-14	Justice Court PR Transfer	150	100-45	Fin PR Transfer	3,200		
100-18	Juvenile PR Transfer	3,000	100-58	Gen Services PR Transfer	2,000		
100-44	EM PR transfer	1,200	100-45	Fin Personnel	9,500		
100-49	LDS PR Transfer	5,000					
100-50	IT PR Transfer	750					
100-56	HR PR Transfer	500					
201	Roads PR Transfer	5,000	216	Transit PR Transfer	10,000		
202	Parks PR Transrer	2,000	220	Jail PR Transfer	10,000		
203	Adult Crctns PR Transfer	8,500					
207	Transfer Sta PR Transfer	3,000					
209	Corner Rest PR Transfer	250					
100-51	Public Affairs Personnel	69,000				Move budget for Public Information Staffer out of Board to new 100-51 Public Affairs Department. Savings due to later hire will support new website development in 100-58 IT department	Intra-Fund Transfer Resolution (294.463(1))
100-51	Public Affairs PR Transfers	5,000	100-01	Commissioners Personnel	96,000		
100-50	IT M&S	22,000					
100-09	Econ Dev M&S	20,000	100-60	General Fund Contingency	20,000	One time contribution to CCET for work undertaken related to the Scappoose airport development	Contingency Resolution (294.463(2))
100-15	Firing Range M&S	1,000	100-06	CCSO M&S	1,000	Utility and maintenance costs higher than anticipated (hard winter impact)	Intra-Fund Transfer Resolution (294.463(1))
100-44	Emer Mgt M&S	4,300	100-45	F&T M&S	4,300	FY16 year end credit card EOM supplies charged in error to FY17	Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance Transfers	95,000	100-45	Finance M&S	95,000	Title III grant will be awarded to a County department, thus changing its budget category from M&S to Transfer.	Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance Capital	2,000	100-45	Finance M&S	2,000	Utilized small equipment funds to share in cost of capital equipment business machine	Intra-Fund Transfer Resolution (294.463(1))

Increase Expense Budget		Amount	Decrease Expense Budget		Amount	Note	Supplemental Budget Rule
100-58	General Services Sal	424,651	100-49	LDS Maint Sal	437,589	Create General Services Department that will carry out facilities maintenance and related services previously budgeted in the Land Development Services Department. No net change in total General Fund budget appropriation.	Intra-Fund Transfer Resolution (294.463(1))
100-58	General Services M&S	267,048	100-49	LDS Maint M&S	238,648		
100-58	General Services Cap	250,688	100-49	LDS Maint Cap	265,688		
100-58	General Svcs Transfers	27,300	100-49	LDS Maint Transfers	27,762		
202	Parks Personnel	30,000	202	Parks Contingency	35,000	Higher personnel and benefit transfer costs due to former AD staying full time instead of moving back to half time. Higher expected Roads transfer required than planned.	Contingency Resolution (294.463(2))
202	Parks Transfer	5,000	202				
202	Parks Personnel	14,579	202	Parks Capital	10,571	General Services Department taking on Parks management re-balanced budget away from Capital and Transfer to Salary costs with net 0 change to appropriation	Intra-Fund Transfer Resolution (294.463(1))
			202	Parks Transfer	4,008		
202	Parks M&S	20,000	202	Parks Capital	20,000	Higher temp services contracting costs and repairs work with deferral of capital project	Intra-Fund Transfer Resolution (294.463(1))
203	Adult Correctcons M&S	10,000	203	Contingency	10,000	Justice reinvestment grant programming for the year may go higher to cover an additional parenting ed class	Contingency Resolution (294.463(2))
204	Fair M&S	20,000	204	Fair Contingency	20,000	Rental expense higher due to unanticipated maintenance for septic and watermain issues	Contingency Resolution (294.463(2))
207	Transfer Sta Personnel	40,000	207	Transfer Station Contingency	40,000	GASB 68 PERS charge for enterprise fund. FY16 was \$32,300.	Contingency Resolution (294.463(2))
207	Transfer Sta Personnel	20,000	207		20,000	Higher Code Enforcement officer needs than anticipated in budget	
207	Transfer Station M&S	145,000	207		145,000	Contractor-operator expenses higher than anticipated	
213	Law Library M&S	15,000	213	Law Library Contingency	15,000	Contract for services with Legal Aid was re-worked, resulting in a higher payment than budgeted.	Contingency Resolution (294.463(2))

M&S = Materials and Services.

Request for New Appropriations due to Higher Revenue than Expected

Increase Expense Budget		Increase Revenue Amount	Increase Revenue Budget		Note	Supplemental Budget Rule	
100-04	Clerk Capital	8,800	100-04	Clerk Fees	8,800	Higher than anticipated Clerk's fees cover shared cost of capital equipment business machine	Funded Unforeseen Condition (294.338(3))
100-14	Justice Court M&S	35,000	100-14	Court Fees	35,000	Fine revenue higher than anticipated; accordingly share due the State in M&S expense is also higher	Funded Unforeseen Condition (294.338(3))
100-37	Mediation M&S	10,000	100-37	Mediation Revenue	10,000	Higher than anticipated revenue will fund higher costs	Funded Unforeseen Condition (294.338(3))
100-44	Emer Mgt Personnel	7,500	100-44	Emer Mgt Rev	7,500	Higher than anticipated HSEM revenue to cover promotion	Funded Unforeseen Condition (294.338(3))
100-58	General Services Capital	33,824	100-58	Begin Balance	33,824	Higher actual beginning balance for loan proceeds + higher expected interest	Funded Unforeseen Condition (294.338(3))
210	Inmate Needs M&S	14,000	210	Inmate Needs Fees	14,000	Higher than anticipated inmate fee revenue to cover additional services for inmates	Funded Unforeseen Condition (294.338(3))
215	Unmet Needs M&S	750	215	FEMA Grant	750	Final Project buyout/demo costs slightly higher than anticipated	Unforeseen Grant (294.338(2))
217	Building Fund M&S	15,000	217	Building Fund fees	15,000	Plumbing and Electrical fees anticipated to be \$80k higher than budget	Funded Unforeseen Condition (294.338(3))
217	Building Fund Capital	3,000	217	Building Fund fees	3,000		
220	Jail Operations Personnel	100,000	220	Boarding Fees	100,000	CCSO re-org + added personnel costs for maintenance services offset by higher than anticipated Federal Prisoner Boarding fee	Funded Unforeseen Condition (294.338(3))
230	PERS Resrve contingency	108	230	PERS Reserve Transfer In	108	General Services Fund creation has small increase in gross salary, resulting in slightly higher anticipated transfer in for PERS Reserve Fund	Funded Unforeseen Condition (294.338(3))

FY17 Supplemental Budget

Exhibit A

5/24/2017

10% Analysis

	Total Fund Budget	New Amount	% Change	Method	Contingency	Inter-fund	Unforeseen	Intra-Fund	Total Change
General Fund*	19,114,684	1,304,210	6.82%	Hearing and Resolution	20,000	1,250	95,124	1,187,836	1,304,210
Roads Fund	7,989,706	5,000	0.06%	Resolution		5,000			5,000
Parks Fund	931,927	71,579	7.68%	Resolution	35,000	2,000		34,579	71,579
Community Justice	2,373,311	18,500	0.78%	Resolution	10,000	8,500			18,500
Fair Fund	525,287	20,000	3.81%	Resolution	20,000				20,000
Transfer Station	4,394,420	208,000	4.73%	Resolution	205,000	3,000			208,000
Law Library	167,803	15,000	8.94%	Resolution	15,000				15,000
Comer Restoration Fund	215,216	250	0.12%	Resolution		250			250
Inmate Benefit Fund	63,991	14,000	21.88%	Hearing and Resolution			14,000		14,000
Jail Operating Fund	7,195,365	100,000	1.39%	Resolution			100,000		100,000
Unmet Needs	300,000	750	0.25%	Resolution			750		750
Building Fund	835,314	18,000	2.15%	Resolution			18,000		18,000
PERS Reserve	1,141,590	108	0.01%	Resolution			108		108

* General Fund requires hearing due to creation of two new departments that are program appropriation categories, not due to amount of supplemental budget.

15% Contingency Fund Analysis

General Fund		Parks Fund		Transfer Station	
Total	19,114,684	Total	931,927	Total	4,394,420
Appropriation		Appropriation		Appropriation	
Contingency		Contingency		Contingency	
Transfer	20,000	Transfer	35,000	Transfer	205,000
%age	0.10%	%age	3.76%	%age	4.67%
Community Justice - Adult		Fair Fund		Law Library	
Total	2,373,311	Total	525,287	Total	167,803
Appropriation		Appropriation		Appropriation	
Contingency		Contingency		Contingency	
Transfer	10,000	Transfer	20,000	Transfer	15,000
%age	0.42%	%age	3.81%	%age	8.94%