

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing
Supplemental Budget
Appropriations, Contingency
Transfers, Inter-Fund Transfers and
Intra-Fund Transfers For Fiscal Year
2017-2018

RESOLUTION NO. 17-2018
(Correcting Order No. 91-2018)

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 that requires a change in financial planning; and when ad valorem property taxes are received during the fiscal year in an amount sufficiently greater than the amount estimated to be collected such that level of government operations to be funded by the taxes; 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 Park and Forest Fund, Fair Board, Direct Pass Through Fund, and Building Fund differ by more than 10% from their respective total fund appropriations in the budget most recently amended prior to the supplemental budget; and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 23, 2018; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budget for the above funds on May 30, 2018; 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, Community Justice Fund, Transfer Station Fund, Corner Restoration Fund, Inmate Benefit Fund, Courthouse Security Fund, Law Library Fund, Transit Fund, SIP Fund, Jail Operating Fund, Public Works Capital Fund and Jail Bond Fund; and

WHEREAS, the General Fund, Jail Operations Fund, Parks and Forest Fund, Community Justice Fund, Transfer Station Fund, Direct Pass Through Fund, Courthouse Security Fund, Building Fund and SIP 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, as described in Exhibit A; and

WHEREAS, the Jail Operations Fund and Jail Bond Fund received ad valorem property taxes in amounts sufficiently greater than estimated, significantly affecting the level of government operations, as 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, Corner Restoration Fund, Inmate Benefit Fund, Building Fund, Fair Board Fund, Public Works Capital Fund, Jail Operations 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, Corner Restoration Fund, Inmate Benefit Fund, Building Fund, Fair Board Fund, Public Works Capital Fund, Jail Operations Fund and Law Library Fund contingency category to cover these costs; and

WHEREAS, there is sufficient funding available in the General Fund to make the supplemental budget inter-fund transfers to the transfer appropriation category in the Roads Fund, Park and Forest Fund, Transfer Station Fund, Building Fund and Jail Operations 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 Transit Fund as detailed in Exhibit A;

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


\$ 774,650 General Fund Unforeseen Occurrences (partial Grants) Appropriations
\$ 215,000 Jail Operations Fund Unforeseen Occurrences Appropriations
\$ 156,602 Park and Forest Unforeseen Occurrences (Grants) Appropriations
\$ 200,000 Community Justice Fund Unforeseen Occurrences (Grant) Appropriations
\$ 252,000 Transfer Station Fund Unforeseen Occurrences Appropriations
\$ 49,000 Direct Pass Through Fund Unforeseen Occurrences (Grant) Appropriations
\$ 70,000 Building Fund Unforeseen Occurrences Appropriations
\$ 250 Courthouse Security Fund Unforeseen Occurrences Appropriations
\$ 107,904 SIP Fund Unforeseen Occurrences Appropriations
\$ 55,000 Jail Bond Fund Unforeseen Occurrences Appropriations
\$ 242,602 General Fund Contingency Transfer
\$ 3,500 Corner Restoration Fund Contingency Transfer
\$ 15,000 Inmate Benefit Fund Contingency Transfer
\$ 68,000 Fair Board Fund Contingency Transfer
\$ 61,000 Building Fund Contingency Transfer
\$ 100,000 Jail Operations Fund Contingency Transfer
\$ 65,490 Public Works Capital Fund Contingency Transfer
\$ 15,362 Law Library Fund Contingency Transfer
\$ 69,395 General Fund Intra-Fund Transfer

- \$ 50,000 Transit Fund Intra-Fund Transfer
- \$ 1,000 Road Fund Inter-Fund Transfer
- \$ 2,000 Parks and Forest Fund Inter-Fund Transfer
- \$ 6,000 Building Fund Inter-Fund Transfer
- \$ 2,000 Transfer Station Fund Inter-Fund Transfer
- \$ 12,000 Jail Operations Fund Inter-Fund Transfer

DATED in St. Helens, Oregon this 13th day of June, 2018.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON,

By: 
Margaret Magruder, Chair

By: 
Henry Heimuller, Commissioner

By: 
Alex Tardif, Commissioner

Approved as to form:

By: 
Office of County Counsel

FY18 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
100-01	Commissioner PR Transfer	1,400				
100-04	Clerk PR Transfer	1,400				
100-05	Elections PR Transfer	250				
100-06	CCSO PR Transfer	11,000				
100-12	DA PR Transfer	9,000				
100-14	Justice Court PR Transfer	2,000				
100-18	Juvenile PR Transfer	2,500	100	General Fund Transfer Revenue	45,300	The Bond rate charge in the year 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), the Departments/Funds with stable staffing are the ones which need budget increases. The departments/funds who made late hires or had vacancies in FY18 do not need an increased budget for this transfer charge. Because of a variety of unknowns involved in this calculation, the sum of these estimates for the supplemental budget are larger than what will actually be needed to make the PERS bond payment in June 2018.
100-36	PubHlth PR Transfer	500				
100-45	Fin PR Transfer	3,000				
100-49	LDS PR Transfer	7,000				
100-50	IT PR Transfer	2,500				
100-51	PubAffrs PR Transfer	1,000				
100-56	HR PR Transfer	1,250				
100-58	Gen Services PR Transfer	2,500				
201	Roads PR Transfer	1,000				
202	Parks PR Transfer	2,000				
207	Transfer Sta PR Transfer	2,000	100	General Fund Transfer Revenue	23,000	23K in offsets across Funds are Interfund transfers. Inter-fund Transfer Resolution 294-463(3)
217	Building PR Transfer	6,000				
220	Jail PR Transfer	12,000				
100-01	Commissioner M&S	3,000	100-60	General Fund Contingency	3,000	Higher than anticipated training/conference and publications costs Contingency Resolution (294.463(2))
100-09	Econ Dev M&S	14,000	100-60	General Fund Contingency	14,000	Close out Cultural Commission's reserved fund balance in FY18 Contingency Resolution (294.463(2))
100-18	Juvenile M&S	7,095	100-45	Finance M&S	7,095	FY17 expense not accrued to prior year as requested Intra-Fund Transfer Resolution (294.463(1))
100-45	Finance Capital	20,000	100-60	General Fund Contingency	20,000	Fair will use \$50k, not \$20k, of reserve funds in the contingency category for paving in FY18 Contingency Resolution (294.463(2))
100-45	Finance Transfers	153,602	100-60	General Fund Contingency	153,602	Title III reserve funds in the contingency category will be transferred to Parks Contingency Resolution (294.463(2))
100-49	LDS Personnel	35,000	100-60	General Fund Contingency	35,000	Retirement Contingency Resolution (294.463(2))

Increase Expense Budget		Amount	Decrease Expense Budget		Amount	Note	Supplemental Budget Rule
100-49	LDS Personnel	17,000	100-49	LDS M&S	17,000	Higher personnel cost with OT due to e-permitting implementation and adding planning staff capacity in lieu of consultant support	Intra-Fund Transfer Resolution (294.463(1))
100-50	IT M&S	15,000	100-60	General Fund Contingency	15,000	Timing - web was anticipated to be spent in FY17, funds held for FY18	Contingency Resolution (294.463(2))
100-51	Pub Affairs Personnel	2,000	100-60	General Fund Contingency	2,000	PERS cost under budgeted	Contingency Resolution (294.463(2))
204	Fair M&S	32,000	204	Contingency	68,000	40k capital improvement project plus higher than anticipated operating costs (utilities and temp staffing)	Contingency Resolution (294.463(2))
204	Fair Capital	36,000					
209	Corner Restoration Personnel	2,500	209	Corner Restoration Contingency	3,500	New hire cost higher than budgeted. Lower cost on pipe purchased in larger quantity than planned in FY18 in best fiscal interest of fund.	Contingency Resolution (294.463(2))
209	Corner Restoration M&S	1,000					
210	Inmate Benefit M&S	5,000	210	Contingency	15,000	Supplies needed higher than anticipated in budget. Add transfer appropriation for pending jail services	Contingency Resolution (294.463(2))
210	Inmate Benefittransfer	10,000					
213	Law Library M&S	15,362	213	Law Library Contingency	15,362	Paid 18 months worth of operating contract during FY18	Contingency Resolution (294.463(2))
216	Transit Transfer	50,000	216	Transit Personnel	50,000	Transfer for staff transition: personnel from non-transit departments covered operational activities Feb - June 2018	Intra-Fund Transfer Resolution (294.463(1))
217	Building Personnel	52,000	217	Building Contingency	61,000	Two retirements and growth in demand for inspection services required increased outlays	Contingency Resolution (294.463(2))
217	Building M&S	9,000					
220	Jail Operations Capital	100,000	220	Contingency	100,000	Unanticipated need to purchase a mail screener in FY18	Contingency Resolution (294.463(2))
301	SDC M&S	50,490	301	Contingency	50,490	SDC Fee study commissioned during FY18	Contingency Resolution (294.463(2))
301	SDC Transfer	15,000	301	Contingency	15,000	Reimburse funds (roads, parks, planning, finance) for staff time spent on SDC program	Contingency Resolution (294.463(2))

Request for New Appropriations due to Higher Revenue than Expected

Increase Expense Budget		Increase Revenue Budget		Amount	Note	Supplemental Budget Rule	
	Amount						
100-05	Elections M&S	60,000	100-05	Elections Fees	60,000	Higher than anticipated elections costs are covered by reimbursements from districts	Funded Unforeseen Condition (294.338(3))
100-06	CCSO Personnel	11,600	100-06	ODOT Overtime Grant	11,600	Higher than anticipated OT costs partially offset by an ODOT grant	Unforeseen Grant (294.338(2))
100-06	CCSO Personnel	106,450	100-06	Justice Reinvestment Grant	106,450	Competitive grant awarded mid-year for cost of Deputy and leasing a vehicle	Unforeseen Grant (294.338(2))
100-06	CCSO Materials and Services	65,000	100-06	CCSO Fees and sale of surplus	65,000	Fee revenue higher than anticipated and sale of surplus equipment pays for higher operating cost of programs	Funded Unforeseen Condition (294.338(3))
100-09	Econ Dev Materials and Services	22,000	100-09	Video Lottery Funds	22,000	Revenue higher than anticipated, pays for unanticipated AOC contribution for timber county work	Funded Unforeseen Condition (294.338(3))
100-11	Surveyor M&S	1,500	100-11	Surveyor Fees	1,500	Small equipment purchase funded by fee revenue higher than anticipated	Funded Unforeseen Condition (294.338(3))
100-12	DA Personnel	87,600	100-12	Justice Reinvestment Grant	87,600	Competitive grant awarded mid-year	Unforeseen Grant (294.338(2))
100-14	Justice Court Personnel	18,000				Fine revenue higher than anticipated; accordingly share due the State in M&S expense is also higher as are transfers to other county departments. Staff resources were added to manage larger case load	Funded Unforeseen Condition (294.338(3))
100-14	Justice Court M&S	202,000	100-14	Court Fees	240,000		
100-14	Justice Court Transfers	20,000					
100-15	Gun Range Materials and Services	1,500	100-15	Gun Range Fees	1,500	Fee revenue higher than anticipated, which pays for higher operating cost for users	Funded Unforeseen Condition (294.338(3))
100-18	Juvenile Personnel	21,000	100-18	Juvenile State revenues	21,000	Grant revenue higher than budgeted, state cuts to programming not as severe as anticipated	Unforeseen Grant (294.338(2))
100-35	Veterans M&S	41,000	100-35	Vets State revenues	41,000	Grant revenue higher than budgeted, state added funding for vets programming	Unforeseen Grant (294.338(2))
100-44	Emer Mgt Cap + M&S	49,000	100-44	Emer Mgt Rev	49,000	UASI grant received (34k) + annual grant increase (15k) to pay for capital and non-cap equipment	Unforeseen Grant (294.338(2))
100-49	LDS Personnel	23,000	100-49	LDS Fees	23,000	Fee revenue higher than anticipated, which pays for higher operating cost	Funded Unforeseen Condition (294.338(3))

Increase Expense Budget		Amount	Increase Revenue Budget		Amount	Note	Supplemental Budget Rule
100-49	LDS Transfer	45,000	100-49	LDS Surface Mining Fees	45,000	Fee revenue higher than anticipated, which requires larger transfer to Roads Dept	Funded Unforeseen Condition (294.338(3))
202	Parks Capital	153,602	202	Title III grant transfer	153,602	Parks awarded Title III grant	Unforeseen Grant (294.338(2))
202	Parks M&S	3,000	202	Marine Grant	3,000	Marine Grant larger than anticipated	Unforeseen Grant (294.338(2))
203	CCCJ-Adult Personnel	50,000	203	Justice Reinvestment Grant	200,000	Competitive grant awarded mid-year higher than anticipated	Unforeseen Grant (294.338(2))
203	CCCJ-Adult M&S	150,000					
207	Transfer Station Personnel	22,000	207	Transfer Station Fees	252,000	Fee revenue higher than anticipated, which pays for higher operating costs. Additional earnings also covered higher capital cost than anticipated to replace the scale house software system	Funded Unforeseen Condition (294.338(3))
207	Transfer Station M&S	150,000					
207	Transfer Station Capital	80,000					
208	Pass Through M&S	49,000	208	CDBG Grant	49,000	Grant revenue higher than budgeted due to timing issue. More spent in FY18 and less in FY17 than original plan.	Unforeseen Grant (294.338(2))
211	Courthouse Security Transfer	250	211	Courthouse Security Fees	250	Higher than anticipated fees mean 5% admin cost also higher	Funded Unforeseen Condition (294.338(3))
217	Building Fund Personnel	70,000	217	Building Fund fees	70,000	Plumbing and Electrical fees anticipated to be \$70k higher than budget. Add staff capacity to serve public demand	Funded Unforeseen Condition (294.338(3))
218	SIP M&S	88,288	218	SIP distribution from State	107,904	Shared revenue from State of Oregon from income taxes for both FY17 and FY18 distributed to overlapping taxing districts	Funded Unforeseen Condition (294.338(3))
218	SIP Transfer	19,065					
218	SIP Special Payment	551					
220	Jail Operations Materials and Services	79,000	220	Boarding Fees	79,000	CCSO boarding fees beyond budget are sufficient to cover higher carrying costs (liability insurance and operating supplies) than anticipated.	Funded Unforeseen Condition (294.338(3))
220	Jail Operations M&S and Capital	136,000	220	Jail Property Tax	136,000	Both current year and prior year property taxes came in higher than anticipated. Two unbudgeted vehicles were acquired; excess also covered utilities and other operating supplies that came in higher than budgeted.	Funded Unforeseen Condition (294.338(3))
402	Bond Transfer	55,000	402	Property tax	55,000	At the end of the life of the justice facility bond, remaining funds are transferred to the General Fund	Funded Unforeseen Condition (294.338(3))

FY18 Supplemental Budget

Exhibit A

10% Analysis

	Total Fund Budget	New Approp'tn	% Change	Method	Con-tingency	Inter-Fund	Unforseen	Intra-Fund	Total Change
General Fund	21,180,940	1,086,647	5.13%	Resolution	242,602		774,650	69,395	1,086,647
Roads Fund	8,524,635	1,000	0.01%	Resolution		1,000			1,000
Parks Fund	1,026,433	158,602	15.45%	Hearing and Resolution		2,000	156,602		158,602
Community Justice	2,871,332	200,000	6.97%	Resolution			200,000		200,000
Fair Fund	607,984	68,000	11.18%	Hearing and Resolution	68,000				68,000
Transfer Station	4,112,665	254,000	6.18%	Resolution		2,000	252,000		254,000
Direct Pass Through	277,500	49,000	17.66%	Hearing and Resolution			49,000		49,000
Corner Restoration Fund	306,672	3,500	1.14%	Resolution	3,500				3,500
Inmate Benefit Fund	304,874	15,000	4.92%	Resolution	15,000				15,000
Courthouse Security	181,813	250	0.14%	Resolution			250		250
Law Library	168,028	15,362	9.14%	Resolution	15,362				15,362
Transit	2,810,847	50,000	1.78%	Resolution				50,000	50,000
Building Fund	1,017,117	137,000	13.47%	Hearing and Resolution	61,000	6,000	70,000		137,000
SIP Fund	1,378,071	107,904	7.83%	Resolution			107,904		107,904
Jail Operating Fund	8,392,958	327,000	3.90%	Resolution	100,000	12,000	215,000		327,000
Public Works Capital Fund	1,442,075	65,490	4.54%	Resolution	65,490				65,490
Jail Bond Fund	1,133,600	55,000	4.85%	Resolution			55,000		55,000

15% Contingency Fund Analysis

General Fund		Corner Restoration		Inmate Benefit	
Total	21,180,940 Resolution fine	Total	306,672 Resolution fine	Total	304,874 Resolution fine
Appropriation		Appropriation		Appropriation	
Contingency	242,602	Contingency	3,500	Contingency	15,000
Transfer		Transfer		Transfer	
%age	1.16%	%age	1.14%	%age	4.92%
Law Library		Building Fund		Public Works Capital Fund	
Total	168,028 Resolution fine	Total	1,017,117 Resolution fine	Total	1,442,075 Resolution fine
Appropriation		Appropriation		Appropriation	
Contingency	15,362	Contingency	61,000	Contingency	65,490
Transfer		Transfer		Transfer	
%age	9.14%	%age	6.00%	%age	4.54%
Fair		Jail Operations			
Total	607,984 Resolution fine	Total	8,392,958 Resolution fine		
Appropriation		Appropriation			
Contingency	68,000	Contingency	100,000		
Transfer		Transfer			
%age	11.18%	%age	1.19%		