

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Authorizing)	
Supplemental Budget Appropriations,)	RESOLUTION NO. 01-2019
Intrafund Transfer, Interfund Transfer)	
And Creating New Funds)	
For Fiscal Year 2018-2019)	

WHEREAS, ORS 294.471 permits the County to make one or more supplemental budgets by resolution stating the need for and purpose and amount of the appropriation, when there is a pressing necessity that could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year and that requires prompt action; and

WHEREAS, the County is implementing an ERP project which necessitates the addition of new Funds, which was not foreseen when preparing the original budget or supplemental budget; and

WHEREAS, ORS 294.343 permits the establishment of one or more internal service funds by resolution, setting forth in detail the appropriations to be charged, the object or purpose of the funds, the methods for controlling of expenditures and encumbering of such funds, and the sources from which the funds shall be replenished; and

WHEREAS, a Risk Management Internal Service Fund will be used to purchase insurance and will therefore support administrative departments by making administrative allocation more predictable and stable; and

WHEREAS, the Risk Management Internal Service Fund will be replenished with administrative allocations during the budget process; and

WHEREAS, ORS 294.463 permits transfers of appropriations within a fund when authorized by resolution of the governing body, stating the need for the transfer, the purpose for the expenditure and the amount transferred; and

WHEREAS, FY19 Intrafund transfers are set forth in Exhibit A, which is attached hereto and is incorporated herein by this reference; and

WHEREAS, ORS 294.463 permits transfers of appropriations and an equal amount of budget resources between funds when authorized by resolution stating the need for and purpose and amount of the appropriation; and

WHEREAS, an interfund transfer from the General Fund into the new Support Department Project Fund and the Risk Management Internal Service Fund is necessary to make administrative allocations more predictable and stable; and

WHEREAS, an interfund transfer from the General Fund to the Economic Development Fund is necessary to account for lottery funds in an efficient manner;

WHEREAS, the interfund transfer from the General Fund to the Transit Fund is necessary to account for the full time transit coordinator; and

WHEREAS, the interfund transfer from the General Fund to the Capital Projects Fund is necessary to fund capital improvements at the Fairgrounds; and

WHEREAS, the interfund transfer from the General Fund to the Direct Pass Through Fund is necessary to account for the Title II and Mediation pass through funds; 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 Direct Pass Through Fund's budget increase differs from the original appropriations by more than 10% as shown in Exhibit B, which is attached hereto and is incorporated herein by this reference; and

WHEREAS, the appropriations for the new Funds exceed 10 percent from their initial appropriations of zero as noted in Exhibit B; and

WHEREAS, the County published notice of the hearing on the supplemental budget on Dec 26, 2018, at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budget for the above funds on Jan 2, 2019;

NOW, THEREFORE, IT IS HEREBY RESOLVED as follows:

1. The supplemental budget actions are hereby approved, and appropriated as detailed in Exhibit B:

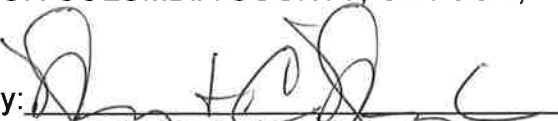
Direct Pass Through Fund	\$96,266	Interfund Transfer From General Fund for the O&C Title III Grant Program and Mediation Program
Transit Fund	\$55,139	Interfund Transfer From General Fund to move shared staff salary 100% to Transit Fund
Capital Project Fund	\$37,000	Interfund Transfer From General Fund for Fair Capital Projects
Economic Development Fund	\$337,817	Interfund Transfer From General Fund to keep lottery revenue in special revenue fund
Risk Management Internal Service Fund	\$148,882	Interfund Transfer from General Fund
Project Fund- Support Departments	\$678,674	Interfund Transfer from General Fund for one time projects such as ERP implementation, new phone system, capital projects at the Courthouse.

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2. The following Funds are hereby created: Support Department Project Fund, Risk Management Internal Service Fund, and the Economic Development Fund.

DATED in St. Helens, Oregon this 2nd day of January, 2019.

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

FY19 Supplemental Budget

Exhibit A

Intrafund transfers to move appropriations from transfer category to the program category

Fund	Amount
General Fund	92,343
Public Works Fund	12,502
Parks Fund	2,398
Community Justice Fund - Adult	9,729
Fair Fund	1,033
Transfer Station	1,609
Corner Restoration Fund	627
Law Library Fund	130
Transit Fund	4,103
Building Services Fund	4,193
Jail Operations Fund	20,217
Total	148,884

FY19 Supplemental Budget

Exhibit B

12.8.2018

10% Analysis

	Total Fund Budget	New Approp'tn	% Change	Method	Inter-Fund	Total Change
Direct Pass Through Fund	55,000	96,266	175.03%	Hearing + Resolution	96,266	96,266
Transit Fund - Columbia County Rider	3,072,635	55,139	1.79%	Resolution	55,139	55,139
Capital Project Fund	1,644,369	37,000	2.25%	Resolution	37,000	37,000
Economic Development Fund	0	337,817	100.00%	Hearing + Resolution	337,817	337,817
Risk Management Internal Service Fund	0	148,882	100.00%	Hearing + Resolution	148,882	148,882
Project Fund - Support Departments	0	678,674	100.00%	Hearing + Resolution	678,674	678,674