

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

FOR THE COUNTY OF YAMHILL

SITTING FOR THE TRANSACTION OF COUNTY BUSINESS

In the Matter of the Adoption)
of the Yamhill County Supplemental)
Budget #1 for Fiscal Year 2020-2021; Making) Board Order 20- 453
Transfers and Appropriations;)

THE BOARD OF COMMISSIONERS OF YAMHILL COUNTY, OREGON ("the Board") sat for the transaction of county business in formal session on December 17, 2020 Commissioners Casey Kulla, Mary Starrett and Richard L. "Rick" Olson being present.

THE BOARD MAKES THE FOLLOWING FINDINGS:

- A. On June 25, 2020, the Board approved Resolution 20-06-25-1 (Board Order 20-204), which adopted the Yamhill County Budget for Fiscal Year 2020-2021.
- B. For the first half of the Fiscal Year 2020-2021, Yamhill County has been operating under state and local declared states of emergency, because of the Coronavirus (COVID-19) pandemic. This ongoing public health emergency has resulted in many unforeseen impacts to both County revenues and expenditures that were not fully anticipated in the Yamhill County Budget for Fiscal Year 2020-2021.
- C. Yamhill County approved and entered into grant agreements with the State of Oregon to access Coronavirus Relief Funds (CARES Act). The County has been utilizing the CARES Act funding for a variety of eligible expenses, including business relief grants. The latest agreement provides an additional \$1,439,532.00 for emergency business relief grant funding. These CARES Act funds were not fully anticipated and included in the Yamhill County Budget for Fiscal Year 2020-2021.
- D. Due to the ongoing public health emergency, the unknown duration of the emergency, and the unforeseen fiscal impacts to both budgeted revenues and expenditures in responding to the pandemic, there is an immediate need to transfer funds from the General Fund contingency and be appropriated where most needed.
- E. ORS 294.471 allows a local government to make one or more supplemental budgets by resolution where there is an occurrence or condition that was not known at the time the original budget was prepared.
- F. ORS 294.471 allows a local government to prepare a supplemental budget when state or federal funds are made available that were unknown at the time the budget was prepared, requiring a change in financial planning.
- G. The Board of County Commissioners as the governing body of Yamhill County may, in accordance with ORS 294.338(3), appropriate by resolution, unanticipated revenues and expenditures.
- H. The Board of County Commissioners as the governing body of Yamhill County may, in accordance with ORS 294.463(1), (2), and (3), approve a transfer of an existing appropriation.
- I. A public hearing is required, if the amended estimated expenditures in the fund differ by more than 10% from the expenditures in the adopted budget. The County published Notice of Supplemental Budget Hearing on December 11, 2020; at least 5 days before the hearing. The Notice included a summary of the proposed changes.

J. In accordance with ORS 274.473, the Board held a public hearing on December 17, 2020 on the proposed supplemental budget. Due to public health emergency and limitations associated to in-person testimony, it was requested that anyone wishing to submit public comment, do so by submitting comments in writing prior to the hearing date.

NOW, THEREFORE,

IT IS HEREBY RESOLVED BY THE BOARD that the Board hereby adopts the Yamhill County Supplemental Budget #1 for Fiscal Year 2020-2021, following a public hearing held on December 17, 2020, and makes the appropriations and transfers shown in the summary Exhibit "A".

DONE at McMinnville, Oregon on December 17, 2020.

ATTORNEYS FOR THE BOARD OF COMMISSIONERS



BRIAN VAN BERGEN
County Clerk

By: Carolina Rook
Deputy CAROLINA ROOK

Casey Kulla
Chair CASEY KULLA

Mary Starrett
Commissioner MARY STARRETT

Richard L. Olson
Commissioner RICHARD L. "RICK" OLSON

FORM APPROVED BY:
Christian Boenisch
CHRISTIAN BOENISCH
County Counsel

Kenneth Huffer
County Administrator KENNETH HUFFER
& Budget Officer

Exhibit "A"

SUMMARY OF PROPOSED BUDGET CHANGES				
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED				
FUND: General Fund (10)				
	Resource	Amount	Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	Non-Departmental State Grants (010-039-334.24)	1,439,532	1 Contingency (010-092-950.01)	200,000
2			2 Discretionary Other Expense (010-002-699.01)	800,000
3			3 Non-Departmental Other Expense (010-039-699.01)	1,439,532
	Revised Total Fund Resources	54,033,394	Revised Total Fund Requirements	54,033,394
Explanation of Changes				
<p>Unanticipated expenses related to COVID-19 have made it necessary to allocate additional funds in order for departments to adequately respond to the COVID-19 health crisis. To ensure sufficient appropriation authority, Contingency (010-092-950.01) will transfer \$300,000 to Discretionary Other Expense (010-002-699.01). This will reduce Contingency (010-092-950.01) from \$500,000 to \$200,000 and increase Discretionary Other Expense (010-002-699.01) from \$500,000 to \$800,000. This will provide an additional \$300,000 that can be dispensed to departments for COVID-19 related expenses.</p> <p>The state of Oregon, through the Oregon Department of Administrative Services, will dispense \$1,439,532 to Yamhill County for the purposes of distributing fiscal relief to businesses who have been financially impacted by COVID-19. The \$1,439,532 will be recorded as revenue in the Non-Departmental Fund (State Grants 010-039-334.24), increasing total revenue for Non-Departmental (010-039) from \$126,344 to \$1,565,876. The entirety of the \$1,439,532 received will be added as an expense and allocated in the Non-Departmental Fund (Other Expense 010-039-699.01) increasing appropriations in the Non-Departmental Fund (010-039) from \$863,598 to \$2,303,130.</p>				
FUND: Economic Development Fund (26)				
	Resource	Amount	Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	Economic Development State Grants (026-034-334.24)	300,000	1 Economic Development Grants Awarded (026-034-700.27)	300,000
2			2	
3			3	
	Revised Total Fund Resources	1,000,678	Revised Total Fund Requirements	1,000,678
Explanation of Changes				
<p>In response to COVID-19, CARES Act funding was distributed to Yamhill County. This funding exceeded anticipated revenue and necessary appropriations in the Economic Development Fund (026). To account for the CARES Act funding received, revenue, in the Economic Development Fund (026), will be increased from \$700,678 to \$1,000,678, a change of \$300,000. This additional revenue will be recorded in line item 026-034-334.24, State Grants. To ensure sufficient appropriation authority, total expenditures will be increased in the Economic Development Fund (026) from \$700,678 to \$1,000,678, resulting in an increase of \$300,000 in appropriations for the Economic Development Fund (026). This expense will be recorded in line item 026-034-700.27, Grants Awarded.</p>				
FUND: Landfill License Agreement Reserve Fund (38)				
	Resource	Amount	Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	Landfill License Reserve Agreement State Grants (038-056-334.24)	500,000	1 Landfill License Reserve Agreement Grants Awarded (038-056-700.27)	500,000
2			2	
3			3	
	Revised Total Fund Resources	1,281,238	Revised Total Fund Requirements	1,281,238
Explanation of Changes				

In response to COVID-19, CARES Act funding was distributed to Yamhill County. This funding exceeded anticipated revenue and necessary appropriations in the Landfill License Agreement Reserve Fund (038). To account for the CARES Act funding received, revenue, in the Landfill License Agreement Reserve Fund (038), will be increased from \$781,238 to \$1,281,238 a change of \$500,000. This additional revenue will be recorded in line item 038-056-334.24, State Grants. To ensure sufficient appropriation authority, total expenditures will be increased in the Landfill License Agreement Reserve Fund (038) from \$781,238 to \$1,281,238, resulting in an increase of \$500,000 in appropriations for the Landfill License Agreement Reserve Fund (038). This expense will be recorded in line item 038-056-700.27, Grants Awarded.

FUND: O&C Reserve Fund (50)

	Resource	Amount		Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	O&C Reserve State Grants (050-052-334.24)	450,000	1	O&C Reserve Grants Awarded (050-052-700.27)	450,000
2			2		
3			3		
	Revised Total Fund Resources	932,904		Revised Total Fund Requirements	932,904

Explanation of Changes

In response to COVID-19, CARES Act funding was distributed to Yamhill County. This funding exceeded anticipated revenue and necessary appropriations in the O&C Reserve Fund (050). To account for the CARES Act funding received, revenue, in the O&C Reserve Fund (050), will be increased from \$482,904 to \$932,904 a change of \$450,000. This additional revenue will be recorded in line item 050-052-334.24, State Grants. To ensure sufficient appropriation authority, total expenditures will be increased in the O&C Reserve Fund (050) from \$482,904 to \$932,904, resulting in an increase of \$450,000 in appropriations for the O&C Reserve Fund (050). This expense will be recorded in line item 050-052-700.27, Grants Awarded.

NOTICE OF SUPPLEMENTAL BUDGET HEARING

- For supplemental budgets proposing a change in any fund's expenditures by more than 10 percent.

A public hearing on a proposed supplemental budget for Yamhill County for the current fiscal year will be hosted via webinar, due to the COVID-19 global pandemic, at <https://zoom.us/j/92847709143>, Webinar ID: 928 4770 9143. The hearing will take place on December 17, 2020 at 10:00 am. The purpose of the hearing is to discuss the supplemental budget with interested persons. Due to COVID-19 and physical distancing requirements, anyone wishing to submit testimony related to the proposed supplemental budget may do so in written format via email at bocinfo@co.yamhill.or.us or by mail at 535 NE Fifth St., McMinnville, OR 97128. Any comments received prior to the meeting will be shared with the Board of Commissioners and submitted to the record. A copy of the supplemental budget document may be inspected or obtained to view on-line at: www.co.yamhill.or.us on the Board of Commissioners' Meeting page next to the December 17, 2020 Agenda heading. All meetings are streamed on the Yamhill County Board of Commissioners YouTube channel at: <https://www.youtube.com/channel/UCKfoZQSVH1V2JrPU3nFCgIA>.

SUMMARY OF PROPOSED BUDGET CHANGES					
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED					
FUND: General Fund (10)					
	Resource	Amount		Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	Non-Departmental State Grants (010-039-334.24)	1,439,532	1	Contingency (010-092-950.01)	200,000
2			2	Discretionary Other Expense (010-002-699.01)	800,000
3			3	Non-Departmental Other Expense (010-039-699.01)	1,439,532
	Revised Total Fund Resources	54,033,394		Revised Total Fund Requirements	54,033,394

Explanation of Changes

Unanticipated expenses related to COVID-19 have made it necessary to allocate additional funds in order for departments to adequately respond to the COVID-19 health crisis. To ensure sufficient appropriation authority, Contingency (010-092-950.01) will transfer \$300,000 to Discretionary Other Expense (010-002-699.01). This will reduce Contingency (010-092-950.01) from \$500,000 to \$200,000 and increase Discretionary Other Expense (010-002-699.01) from \$500,000 to \$800,000. This will provide an additional \$300,000 that can be dispensed to departments for COVID-19 related expenses.

The state of Oregon, through the Oregon Department of Administrative Services, will dispense \$1,439,532 to Yamhill County for the purposes of distributing fiscal relief to businesses who have been financially impacted by COVID-19. The \$1,439,532 will be recorded as revenue in the Non-Departmental Fund (State Grants 010-039-334.24), increasing total revenue for Non-Departmental (010-039) from \$126,344 to \$1,565,876. The entirety of the \$1,439,532 received will be added as an expense and allocated in the Non-Departmental Fund (Other Expense 010-039-699.01) increasing appropriations in the Non-Departmental Fund (010-039) from \$863,598 to \$2,303,130.

FUND: Economic Development Fund (26)					
	Resource	Amount		Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	Economic Development State Grants (026-034-334.24)	300,000	1	Economic Development Grants Awarded (026-034-700.27)	300,000
2			2		
3			3		
	Revised Total Fund Resources	1,000,678		Revised Total Fund Requirements	1,000,678

Explanation of Changes

In response to COVID-19, CARES Act funding was distributed to Yamhill County. This funding exceeded anticipated revenue and necessary appropriations in the Economic Development Fund (026). To account for the CARES Act funding received, revenue, in the Economic Development Fund (026), will be increased from \$700,678 to \$1,000,678, a change of \$300,000. This additional revenue will be recorded in line item 026-034-334.24, State Grants. To ensure sufficient appropriation authority, total expenditures will be increased in the Economic Development Fund (026) from \$700,678 to \$1,000,678, resulting in an increase of \$300,000 in appropriations for the Economic Development Fund (026). This expense will be recorded in line item 026-034-700.27, Grants Awarded.

FUND: Landfill License Agreement Reserve Fund (38)

	Resource	Amount		Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	Landfill License Reserve Agreement State Grants (038-056-334.24)	500,000	1	Landfill License Reserve Agreement Grants Awarded (038-056-700.27)	500,000
2			2		
3			3		
	Revised Total Fund Resources	1,281,238		Revised Total Fund Requirements	1,281,238

Explanation of Changes

In response to COVID-19, CARES Act funding was distributed to Yamhill County. This funding exceeded anticipated revenue and necessary appropriations in the Landfill License Agreement Reserve Fund (038). To account for the CARES Act funding received, revenue, in the Landfill License Agreement Reserve Fund (038), will be increased from \$781,238 to \$1,281,238 a change of \$500,000. This additional revenue will be recorded in line item 038-056-334.24, State Grants. To ensure sufficient appropriation authority, total expenditures will be increased in the Landfill License Agreement Reserve Fund (038) from \$781,238 to \$1,281,238, resulting in an increase of \$500,000 in appropriations for the Landfill License Agreement Reserve Fund (038). This expense will be recorded in line item 038-056-700.27, Grants Awarded.

FUND: O&C Reserve Fund (50)

	Resource	Amount		Expenditure-indicate Org. unit/Prog. & Activity, and Object class.	Amount
1	O&C Reserve State Grants (050-052-334.24)	450,000	1	O&C Reserve Grants Awarded (050-052-700.27)	450,000
2			2		
3			3		
	Revised Total Fund Resources	932,904		Revised Total Fund Requirements	932,904

Explanation of Changes

In response to COVID-19, CARES Act funding was distributed to Yamhill County. This funding exceeded anticipated revenue and necessary appropriations in the O&C Reserve Fund (050). To account for the CARES Act funding received, revenue, in the O&C Reserve Fund (050), will be increased from \$482,904 to \$932,904 a change of \$450,000. This additional revenue will be recorded in line item 050-052-334.24, State Grants. To ensure sufficient appropriation authority, total expenditures will be increased in the O&C Reserve Fund (050) from \$482,904 to \$932,904, resulting in an increase of \$450,000 in appropriations for the O&C Reserve Fund (050). This expense will be recorded in line item 050-052-700.27, Grants Awarded.