

Yamhill County



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OFFICE OF COUNTY ADMINISTRATOR

DATE: December 11, 2020

TO: Yamhill County Board of Commissioners

FROM: Kenneth Huffer, County Administrator and Budget Officer
Justin Hogue, Business Services Director

SUBJECT: Consideration of Adopting Supplemental Budget #1 for the 2020-2021 Yamhill County Budget and Making Appropriations for Fund 26 Economic Development Fund, Fund 38 Landfill License Agreement Reserve, Fund 50 O&C Reserve, and Fund 10 General Fund.

KENNETH HUFFER
COUNTY ADMINISTRATOR

JUSTIN HOGUE
BUSINESS SERVICES DIRECTOR

ATTACHMENT(S): (1) Supplemental Budget Resolution; (2) Notice of Supplemental Budget Hearing and Summary of Proposed Changes;

This memorandum is a request for adoption of a supplemental budget for the 2020-2021 budget year, to facilitate changes and increased appropriations for Funds 26, 38, 50, and 10. The requested changes are in direct response to the ongoing public health emergency associated to the Coronavirus (COVID-19) pandemic. Due to the proposed changes exceeding 10 percent of the budgeted amounts for FY 2020-21 in Fund 26, 38, 50, and 10, a supplemental budget is required. In addition, with the requested change exceeding the 10 percent threshold, ORS 274.473 requires that the County hold a public hearing. A public hearing has been scheduled for December 17, 2020 and properly noticed per Oregon Revised Statutes.

Per Oregon Revised Statutes (ORS) 294.471 local governments are permitted to make one or more supplemental budgets by resolution when a municipal corporation experiences one or more of the following circumstances:

ORS 294.471(1)(a) An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.

ORS 294.471(1)(B) A pressing necessity that could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires prompt action.

ORS 294.471(1)(C) Funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period.

Due to and in responding to the ongoing public health emergency, Yamhill County is experiencing the above-mentioned circumstances. The public health emergency has resulted in unexpected impacts to both revenues and expenditure, which were not foreseeable when the 2020-2021 Budget was adopted in

June 2020. Staff is requesting the Yamhill County Board of Commissioners consider adoption of a supplemental budget for the 2020-21 Budget Year.

Described Need for Revised Revenues and Expenditures and Increasing Appropriation Authority in Fund 26, Fund 38, Fund 50, and Fund 10

Fund 26 – Economic Development

The Economic Development Fund (Fund 26), is supported by revenue from video lottery funds. This Fund provides funding for a variety of economic development activities, including business grants, projects, and economic development contract services. In response to the public health emergency and emergency business relief priorities, the utilization of the fund has prioritized COVID-19 response and the primary source of revenue for Fund 26 has changed dramatically during the current fiscal year with the receipt of CARES Act funds. During the current fiscal year, the Board of Commissioners approved a \$500,000 COVID-19 Response and Recovery grant program for businesses and non-profit organizations, to address the negative economic impact COVID-19 has had upon the community. The funds used for this grant program are CARES Act funds for which the County is reimbursed. However, when the budget for fiscal year 2020-21 was developed, this additional revenue and distribution of funds through the Economic Development Fund (Fund 26) was unanticipated. Fund 26, for the current fiscal year, projected receiving and subsequently allocating approximately \$700,000 and, therefore, does not possess sufficient appropriation authority to account for the receipt of and disbursement of CARES Act funds through Yamhill County's COVID-19 Response and Recovery grant program. To address the insufficient level of appropriations, staff requests that the Board adopt and approve a supplemental budget increasing revenue and appropriations of funds in the Economic Development Fund (Fund 26) in the amount 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 38 – Landfill License Agreement Reserve

In response to the COVID-19 pandemic, the Board recently approved a \$500,000 grant, using CARES Act Funds, to extend broadband to the remote/rural areas of the County to facilitate distance learning and improve telework capabilities, which is an expense eligible for reimbursement. When the Landfill License Agreement Reserve Fund (Fund 38) budget was initially created and proposed for the current fiscal year, it was not anticipated that Fund 38 would receive and expend an additional \$500,000 in grant funds. Therefore, the current budget for fiscal year 2020-21 was not developed with adequate appropriation authority to dispense that level of funding made available through the CARES Act. To ensure sufficient appropriation in Fund 38, staff recommends increasing revenue by \$500,000 in Landfill License Reserve Fund (038-056-334.24, State Grants) to account for CARES Act funding and \$500,000 in expenditures (038-056-700.27, Grants Awarded). This will increase the total budget in Fund 38 from \$781,238 to \$1,281,238 and allow for the disbursement of CARES Act Funds in support the broadband extension project.

Fund 50 – O&C Reserve

The Board recently approved a \$400,000 grant using CARES Act funds, which are eligible for reimbursement, to aid in the creation of a workforce development and childcare facility. The O&C Fund (Fund 50) typically receives most of its revenue, approximately \$100,000 annually, in unrestricted federal O&C dollars and was developed. The receipt and expenditure of CARES Act funds was not anticipated, therefore, the total budget for Fund 50 in fiscal year 2020-21 was adopted with a total budget of \$482,904, which does not provide an adequate level of appropriation authority for annual,

anticipated expenses and the disbursement of a \$400,000 grant. To address this, it is the recommendation of staff to increase the appropriation authority in Fund 50 by \$450,000. The O&C Reserve Fund would record \$450,000 in revenue (050-052-334.24, State Grants) to account for additional revenue received and record \$400,000 in expenses (050-052-700.27, Grants Awarded). This would then increase the total budget for Fund 50 from \$482,904 to \$932,904.

Fund 10-039– General Fund/Non-Departmental

In November 2020, Governor Kate Brown announced that the state would commit \$55 million in financial assistance to support Oregon businesses who have been impacted by COVID-19. The state is allocating the \$55 million directly to counties and the intent is for counties to distribute these emergency funds directly to eligible businesses who have been financially impacted by the public health emergency. As per a grant agreement between the State of Oregon and Yamhill County, Yamhill County will develop grant programming and administer funds per CARES Act requirements. There is a deadline associated to awarding grants and agreements must be finalized by December 30, 2020. Of the \$55 million, Yamhill County was notified that the State of Oregon, through Oregon Department of Administrative Services, would provide \$1,439,532 in financial assistance for Yamhill County to dispense. This funding was not anticipated and therefore was not included in the adopted 2020-2021 Yamhill County Budget.

To provide sufficient appropriation authority for the disbursement of the \$1,439,532, the proposed supplemental budget will record \$1,439,532 as revenue in the Non-Departmental Fund (010-039-334.24, State Grants), 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 (010-039-699.01, Other Expense) increasing appropriations in the Non-Departmental Fund (010-039) from \$863,598 to \$2,303,130.

Transfer of Appropriation Authority from General Fund Contingency (10-092) to General Fund (10-002)

In addition, the proposed supplemental budget will provide for the transfer of funds and appropriation authority within Fund 10. ORS 294.463 allows for the transfer of appropriations within a fund by ordinance or resolution of the governing body of a municipal corporation and the transfer of general operating contingency. Transfers of general operating contingency appropriations, that in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund contained in the original budget, require a supplemental budget. The proposed transfer of funds and appropriations exceeds the 15 percent threshold.

Due to the ongoing COVID-19 health crisis, many Yamhill County departments have incurred unforeseen revenue impacts and additional, unforeseen expenses to provide for the health and safety of County staff and the public. Examples of additional costs include the purchase of PPE, physical barriers, disinfecting equipment, paid time off, staff time to create and install physical barriers and disinfect workstations; as well as various other measures to adhere to policies and guidance put forth by the Oregon Occupational Safety and Health Administration, the Governor's Office, and the Centers for Disease Control and Prevention.

While the majority of these costs are reimbursable through CARES Act funding, the County will need to ensure that it possesses and allocates the appropriate level of funds and appropriation authority for these additional expenses, as well as maintain adequate levels for regular and budgeted operational costs. To ensure that sufficient funds and appropriation authority exists, staff recommends transferring \$300,000

from Contingency (10-092) to the Discretionary Fund (10-002). The 2020-21 budgeted contingency is \$500,000. If approved, this supplemental budget will reduce the Contingency from \$500,000 to \$200,000. The transferred amount from Contingency to the General Fund, will increase the appropriation authority in 10-002 from \$500,000 (010-002-699.01) to \$800,000. This increase in appropriation authority will increase funding availability for transfer to effected departments, as needed, or required and in direct response to impacts associated to the ongoing public health emergency. Reimbursements associated to the CARES Act end on December 30, 2020 and it is unclear whether additional state or federal funding will be available. The additional appropriation authority will enable the County to respond to departmental fiscal needs more rapidly, while still retaining some funding in contingency for other emergency needs.

Sincerely,



Kenneth Huffer, County Administrator



Justin Hogue, Business Services Director

Cc: Christian Boenisch, County Counsel
Michael Barnhart, Finance Manager
Carolina Rook, Board Secretary

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) RESOLUTION 20-__-__-__
Budget #1 for Fiscal Year 2020-2021; Making) Board Order 20-
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.

ATTEST

YAMHILL COUNTY BOARD OF COMMISSIONERS

BRIAN VAN BERGEN
County Clerk

Chair CASEY KULLA

By: _____
Deputy CAROLINA ROOK

Commissioner MARY STARRETT

Commissioner RICHARD L. "RICK" OLSON

FORM APPROVED BY:

CHRISTIAN BOENISCH
County Counsel

County Administrator & Budget Officer KENNETH HUFFER

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>.

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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
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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					
<p>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.</p>					
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					
<p>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.</p>					