BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In The Matter Of a Supplemental Budget to Reallocate Appropriations Between Budget Categories In the **2019-2020 Fiscal Year Budget** **(Program Changes)**	))))	**Resolution No. 44-2020**

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 was prepared; and

WHEREAS, the General Fund has experienced occurrences/conditions not ascertained when preparing the original budget, which necessitates a change in financial planning, that being corrections between budget categories due to program management changes; and

WHEREAS, this supplemental budget is for the General Fund-Land Development, the General Fund-Public Health, the Public Works Fund, and the Public Works Fund-Transfer Station, and does not increase any fund's budget by more than 10%;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2019-2020 fiscal year budget for Columbia County be modified as detailed in ***Exhibits A, B, C, D, E, and F*** for the specific purpose of providing appropriations to cover expenditures through June 30, 2020.

Dated in St. Helens, Oregon this 20th day of May, 2020.

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

Alex Tardif, Chair

Margaret Magruder, Commissioner

Henry Heimuller, Commissioner

Approved as to form:

Office of County Counsel

COLUMBIA COUNTY **EXHIBIT A** Supp #7

Supplemental Budget # FY2019-20 Fund Budget Must Balance To $0.00

Department: **Land Development-Planning**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE + = increase - = decrease	NEW Budget
Revenue				
100-49-03-3253	SANITATION PERMITS	85,000.00	(85,000.00)	0.00
100-49-03-3254	SUBSURFACE SEWAGE-ST SRCHRG	6,500.00	(6,500.00)	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Resources	91,500.00	(91,500.00)	0.00
Personal Services				
100-49-03-4101	PERS ER	22,007.63	(22,007.63)	0.00
100-49-03-4102	FICA TAX	10,870.73	(10,870.73)	0.00
100-49-03-4103	WORKER'S COMPENSATION	135.03	(135.03)	0.00
100-49-03-4104	INSURANCE BENEFITS	37,095.90	(37,095.90)	0.00
100-49-03-4105	WBF	71.05	(71.05)	0.00
100-49-03-4106	UNEMPLOYMENT EXPENSE	255.78	(255.78)	0.00
100-49-03-4107	PERS BOND	9,081.24	(9,081.24)	0.00
100-49-03-4109	PERS EE 6%	8,526.06	(8,526.06)	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Personal Services -	88,043.42	(88,043.42)	0.00
Materials & Services				
100-49-03-4311	CELLULAR PHONES	1,500.00	(1,500.00)	0.00
100-49-03-4360	PROFESSIONAL SUPPLIES	1,200.00	(1,200.00)	0.00
100-49-03-4594	REFUND	2,000.00	(2,000.00)	0.00
100-49-03-4701	PRINTING AND ADVERTISING	250.00	(250.00)	0.00
100-49-03-4710	MILEAGE	200.00	(200.00)	0.00
100-49-03-4711	VEHICLE FUEL	1,200.00	(1,200.00)	0.00
100-49-03-4714	VEHICLE MAINTENANCE	1,000.00	(1,000.00)	0.00
100-49-03-4715	AUTO EXPENSE	200.00	(200.00)	0.00
100-49-03-4720	CONFERENCES AND TRAINING	1,500.00	(1,500.00)	0.00
100-49-03-4730	MEMBERSHIPS - SANITATION	150.00	(150.00)	0.00
	Total Materials & Services	9,200.00	(9,200.00)	0.00
Debt, Capital, Transfers				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Expenditures	97,243.42	(97,243.42)	0.00
	Total Change should = 0 >>		5,743.42	

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date

COLUMBIA COUNTY **EXHIBIT B** Supp #7

Supplemental Budget # FY2019-20 Fund Budget Must Balance To $0.00

Department: **Public Health-Sanitation**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE + = increase - = decrease	NEW Budget
Revenue				
100-36-03-3253	FEES - SANITATION PERMITS	80,000.00	85,000.00	165,000.00
100-36-00-2070	STATE-DEQ SUBSURFACE SEWAGE	0.00	6,500.00	6,500.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Resources	80,000.00	91,500.00	171,500.00
Personal Services				
100-36-03-4101	PERS ER	16,996.63	22,007.63	39,004.26
100-36-03-4102	FICA TAX	9,029.73	10,870.73	19,900.46
100-36-03-4103	WORKER'S COMPENSATION	111.03	135.03	246.06
100-36-03-4104	INSURANCE BENEFITS	33,819.90	37,095.90	70,915.80
100-36-03-4105	WBF	59.05	71.05	130.10
100-36-03-4106	UNEMPLOYMENT EXPENSE	210.78	255.78	466.56
100-36-03-4107	PERS BOND	6,945.24	9,081.24	16,026.48
100-36-03-4109	PERS EE 6%	7,083.06	8,526.06	15,609.12
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Personal Services -	74,255.42	88,043.42	162,298.84
Materials & Services				
100-36-03-4311	CELLULAR PHONES	0.00	1,500.00	1,500.00
100-36-03-4360	PROFESSIONAL SUPPLIES	0.00	1,200.00	1,200.00
100-36-03-4594	REFUND	0.00	2,000.00	2,000.00
100-36-03-4701	PRINTING AND ADVERTISING	0.00	250.00	250.00
100-36-03-4710	MILEAGE	500.00	400.00	900.00
100-36-03-4711	VEHICLE FUEL	0.00	1,200.00	1,200.00
100-36-03-4714	VEHICLE MAINTENANCE	0.00	1,000.00	1,000.00
100-36-03-4730	MEMBERSHIP DUES	500.00	150.00	650.00
100-36-03-4720	CONFERENCES AND TRAINING	1,500.00	1,500.00	3,000.00
		0.00	0.00	0.00
	Total Materials & Services	2,500.00	9,200.00	11,700.00
Debt, Capital, Transfers				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Expenditures	76,755.42	97,243.42	173,998.84
	Total Change should = 0 >>		(5,743.42)	

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date

COLUMBIA COUNTY **EXHIBIT D** Supp #7

Supplemental Budget # FY2019-20 Fund Budget Must Balance To $0.00

Department: **Solid Waste Transfer Station**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE + = increase - = decrease	NEW Budget
Revenue				
207-00-00-3270	Fees-Solid Waste Franchise	0.00	30,000.00	30,000.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Resources	0.00	30,000.00	30,000.00
Personal Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Personal Services -	0.00	0.00	0.00
Materials & Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Materials & Services	0.00	0.00	0.00
Debt, Capital, Transfers				
207-00-00-5401	Operating Contingencies	2,263,648.00	30,000.00	2,293,648.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Expenditures	2,263,648.00	30,000.00	2,293,648.00
	Total Change should = 0 >>		0.00	

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date 05/07/2020

COLUMBIA COUNTY **EXHIBIT C** Supp #7

Supplemental Budget # FY2019-20 Fund Budget Must Balance To $0.00

Department: **Land Development-Planning**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE + = increase - = decrease	NEW Budget
Revenue				
100-49-04-3260	Fees-Solid Waste Franchise	30,000.00	(30,000.00)	0.00
		0.00	0.00	0.00
100-00-00-3001	Begin Unrestricted Cash Bal	3,849,293.00	30,000.00	3,879,293.00
	(Non-Departmental)	0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Resources	3,879,293.00	0.00	3,879,293.00
Personal Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Personal Services -	0.00	0.00	0.00
Materials & Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Materials & Services	0.00	0.00	0.00
Debt, Capital, Transfers				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Expenditures	0.00	0.00	0.00
	Total Change should = 0 >>		0.00	

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date 05/7/2020

COLUMBIA COUNTY **EXHIBIT E** Supp #7

Supplemental Budget # FY2019-20 Fund Budget Must Balance To $0.00

Department: **Land Development-Planning**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE + = increase - = decrease	NEW Budget
Revenue				
100-49-05-3271	FEES - MINING SURFACE ADMIN	60,000.00	(60,000.00)	0.00
		0.00	0.00	0.00
100-00-00-3001	Begin Unrestricted Cash Bal	3,879,293.00	60,000.00	3,939,293.00
	(Non-Departmental)	0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Resources	3,939,293.00	0.00	3,939,293.00
Personal Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Personal Services -	0.00	0.00	0.00
Materials & Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Materials & Services	0.00	0.00	0.00
Debt, Capital, Transfers				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Expenditures	0.00	0.00	0.00
	Total Change should = 0 >>		0.00	

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date 05/07/20

COLUMBIA COUNTY **EXHIBIT F** Supp #7

Supplemental Budget # FY2019-20 Fund Budget Must Balance To $0.00

Department: **Fund 201-Public Works**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE + = increase - = decrease	NEW Budget
Revenue				
201-00-00-3090	FEES - MINING SURFACE ADMIN	0.00	60,000.00	60,000.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Resources	0.00	60,000.00	60,000.00
Personal Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Personal Services -	0.00	0.00	0.00
Materials & Services				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Materials & Services	0.00	0.00	0.00
Debt, Capital, Transfers				
201-01-00-5401	Operating Contingencies	2,000,143.33	60,000.00	2,060,143.33
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Total Expenditures	2,000,143.33	60,000.00	2,060,143.33
	Total Change should = 0 >>		0.00	

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date 05/07/20