BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR COLUMBIA COUNTY, OREGON

In The Matter Of a Supplemental Budget)	
In the 2020-2021 Fiscal Year Budget) Resolution N	o. 17-2021
(John Gumm Purchase)	ý	

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 which necessitates a change in financial planning; and

WHEREAS, the General Fund has experienced occurrences/conditions not known when preparing the original budget which necessitates a change in financial planning, that being the purchase of the John Gumm School; and

WHEREAS, this Supplemental Budget #4 is for Fund 208-Restricted Funds (John Gumm Building) and increases the fund's budget by more than 10%; and

WHEREAS, ORS 274.473 requires a public hearing if the amended estimated expenditures in the fund differ by more than 10% from the expenditures in the budget; and

WHEREAS, the County published notice of the hearing on the supplemental budget on May 26, 2021; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on June 2, 2021;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2020-2021 fiscal year budget for Columbia County be modified as detailed in *Exhibits A through J* for the specific purpose of providing appropriations to cover expenditures through June 30, 2021.

Dated in St. Helens, Oregon this <u>2</u> day of June, 2021.

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

Maryaret Magruder, Commissioner

Casey Garrett, Commissioner

Henry Helmuller, Commissioner

Approved as to form:

Office of County Counsel

FFY 2020-2021

Supplemental Budget	FFY 2020-2021	Fund Budget M		\$0.00
Department:	FUND 208-JOHN GUMM		BUDGET	
C/L ACCT NUMBER		EXISTING	CHANGE	NEW
G/L ACCT NUMBER Revenue	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
208-400.11-375.00-100-00	T I. 5400 M . D		- = decrease	
Company of the Compan	Trans In-F100 NonDept	0	521,899	521,899
208-400.11-375.00-100-58	Trans In-F100 Gen Svcs	0	185,000	185,000
208-400.11-375.00-218-10	Trans In-F218 SIP Econ Dev	0	700,000	700,000
208-400.11-375.00-305-45	Trans In-F305 Finance	0	144,800	144,800
208-400.11-375.00-305-58	Trans In-F305 Facility	0	98,800	98,800
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	Total Resources	0	1,650,499	1,650,499
Personal Services				
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	Total Personal Services -	0	0	0
Materials & Services				
208-400.11-490.00-300-00	Professional Fees	o	140,000	140,000
208-400.11-490.00-459-20	Major Projects-Building JG	o	10,499	10,499
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	Total Materials & Services	0	150,499	150,499
Debt, Capital, Transfers				
208-400.11-490.00-740-00	Capital Outlay-Building	0	1,500,000	1,500,000
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	Total Capital Outlay	0	1,500,000	1,500,000
	Total Expenditures	0	1,650,499	1,650,499
	Total Change	should = 0 >>	0	
Note: Total change should =	0, or Total Revenue change should match Total	al Expense cha	nge.	
		Date	4/26/2021	
			S	Supp #4

FFY 2020-2021

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Department:	FUND 100-GEN FUND-COUNSEL		BUDGET	
0// 1007 1// 1/27		EXISTING	CHANGE	NEW
G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	
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	Total Resources		0	0
Personal Services				
100-419.00-490.00-120-00	Sal-Dept Head	100 974	44.005	05 470
100-419.00-490.00-130-00		106,874	-11,695	95,179
	Sal-Regular	251,230	-15,904	235,326
100-419.00-490.00-220-00	Ben-Insurance	90,066	-5,474	84,592
100-419.00-490.00-230-00	Ben-FICA Tax	27,433	-2,111	25,322
100.419.00-490.00-231-00	Ben-PERS ER	60,498	-5,044	55,454
100-419.00-490.00-232-00	Ben-PERS EE 6%	21,516	-1,656	19,860
100-419.00-490.00-260-00	Ben-PERS Bond	22,664	-1,746	20,918
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	Total Demonal Consissa	500.004	10.000	
Materials & Services	Total Personal Services -	580,281	-43,630	536,651
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	Total Materials & Services	0		
Debt, Capital, Transfers	- Ordi Indialidia & Octalos	0	0	
60 180	Trans Out-Fund 208 Grant Fund	م	42 620	43 630
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	Total Transfers	o	43,630	43,630
	Total Expenditures	580,281	43,630	580,281
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 	0, or Total Revenue change should match Total		1000 E	
		Date	4/26/2021	
				Supp #4

FFY 2020-2021

Department:	FUND 100-GEN FUND-SHERIFF	Fund Budget N	BUDGET	0 90.00
T Dopartition.	TORE TOO-SERT BRE-STERRY	EXISTING	CHANGE	NEW
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Revenue		BODGE!	- = decrease	Budget
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	Total Resources	0	0	0
Daniel I.O. i	Total Nesources	U	U	U
Personal Services 100-406.00-490.00-130-00	Cal Decides			
	Sal-Regular	564,803	-234,377	330,426
100-406.00-490.00-150-00	Sal-Overtime	140,000	-23,886	116,114
100-406.00-490.00-210-00	Ben-Insurance	210,765	-66,355	144,410
100-406.00-490.00-220-00	Ben-FICA Tax	65,045	-19,511	45,534
100-406.00-490.00-230-00	Ben-PERS ER	153,190	-47,848	105,342
100-406.00-490.00-231-00	Ben-PERS EE 6%	49,243	-14,440	34,803
100-406.00-490.00-232-00	Ben-PERS Bond	52,950	-15,280	37,670
100-406.00-490.00-260-00	Ben-Workers Comp	14,243	-3,831	10,412
100-406.00-490.00-261-00	Ben-WBF	331	-76	255
			-70	200
	Total Personal Services -	1,250,570	-425,604	824,966
Materials & Services		1,200,010	120,001	027,000
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	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
100-400.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	43,630	425,604	469,234
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	Total Transfers	43,630	425,604	469,234
	Total Expenditures	1,294,200	0	1,294,200
Note: Total shapes	V.14 5.000.0000 - 40.	should = 0 >>	0	
	0, or Total Revenue change should match Tol			
Prepared By	Louise Kallstrom	Date	4/26/2021	
				Supp #4
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FFY 2020-2021

Department:	FUND 100-GEN FUND-INFO TECH	Fund Budget N		υ φυ.ου
Department.	FOND 100-GEN FOND-INFO TECH	EVICTING	BUDGET	NEVAL
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Revenue	ACCT BESCRIPTION	BODGET	+ = increase	Budget
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	Total Bassinas	0	0	0
	Total Resources	0	0	C
Personal Services				
100-450.00-490.00-130-00	Sal-Regular	221,311	-6,760	214,551
100-450.00-490.00-150-00	Sal-Overtime	32,500	-1,867	30,633
100-450.00-490.00-210-00	Ben-Insurance	89,857	-2,329	87,528
100-450.00-490.00-220-00	Ben-FICA Tax	28,193	-660	27,533
100-450.00-490.00-230-00	Ben-PERS ER	61,890	-1,100	60,790
100-450.00-490.00-231-00	Ben-PERS EE 6%	22,112	-518	21,594
100-450.00-490.00-232-00	Ben-PERS Bond	23,291	-546	22,745
		20,231	-540	22,143
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Materials & Services	Total Personal Services -	479,154	-13,780	465,374
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	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
.00-400.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	469,234	13,780	483,014
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	Total Transfers	469,234	13,780	483,014
	Total Expenditures	948,388	0	948,388
	Total Change	should = 0 >>	0	
ote: Total change should -	0, or Total Revenue change should match To		2000	
repared By	Louise Kallstrom	Date	4/26/2021	
				Supp #4

FFY 2020-2021

Supplemental Budget	FFY 2020-2021	Fund Budget N		\$0.00
Department:	FUND 100-GEN FUND-FINANCE		BUDGET	
		EXISTING	CHANGE	NEW
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Revenue			- = decrease	
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	Total Resources	0	0	0
Personal Services				
100-445.00-490.00-120-00	Sal-Dept Head	92,033	-10,102	81,931
100-445.00-490.00-210-00	Ben-Insurance			
		136,946	-2,007	134,939
100-445.00-490.00-220-00	Ben-FICA Tax	31,349	-773	30,576
100-445.00-490.00-230-00	Ben-PERS ER	59,241	-1,960	57,281
100-445.00-490.00-231-00	Ben-PERS EE 6%	24,587	-606	23,981
100-445.00-490.00-232-00	Ben-PERS Bond	25,881	-638	25,243
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	Total Personal Services -	370,037	-16,086	353,951
Materials & Services				
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The state of the s	Total Materials & Comission	0	0	
Debt, Capital, Transfers	Total Materials & Services	0	0	0
100-400.00-490.00-831.11	Trans Out Fund 209 Creek Found	400.00	,	
100-400.00-430.00-831.11	Trans Out-Fund 208 Grant Fund	483,014	16,086	499,100
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	Total Transfers	483,014	16,086	499,100
	Total Expenditures	853,051	0	853,051
	Total Change	should = 0 >>	0	
 	0, or Total Revenue change should match To			ı
Prepared By	Louise Kallstrom	Date	4/26/2021	
			9	Supp #4
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FFY 2020-2021

Personal Services 100-456.00-490.00-220-00	FUND 100-GEN FUND-HR ACCT DESCRIPTION Total Resources	EXISTING BUDGET 0 0 0 0 0	BUDGET CHANGE +=increase -=decrease 0 0 0 0 0	NEW Budget 0 0
Personal Services 100-456.00-490.00-120-00		BUDGET 0 0 0 0 0	+ = increase - = decrease 0 0 0 0 0	Budget 0
Personal Services 100-456.00-490.00-120-00		0 0 0 0	- = decrease 0 0 0 0 0	0
Personal Services 100-456.00-490.00-120-00	Total Resources	0 0 0 0	0 0 0 0	C
100-456.00-490.00-120-00	Total Resources	0 0 0 0	0 0 0 0	C
100-456.00-490.00-120-00	Total Resources	0 0 0	0 0 0	_
100-456.00-490.00-120-00	Total Resources	0	0	0
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100-456.00-490.00-120-00	Total Resources	101		0
100-456.00-490.00-120-00			0	U
100-456.00-490.00-220-00	Sal-Dept Head	126,197	-13,437	112,760
	Ben-Insurance	23,230	-4,073	19,157
100-456.00-490.00-230-00	Ben-FICA Tax	11,683	-1,028	10,655
100-456.00-490.00-231-00	Ben-PERS ER			
100-456.00-490.00-232-00	Ben-PERS EE 6%	26,455	-2,606	23,849
		8,500	-806	7,694
100-456.00-490.00-233-00	Ben-PERS Bond	8,954	-849	8,105
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Materials & Services	Total Personal Services -	205,019	-22,799	182,220
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	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
100-400.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	499,100	22,799	521,899
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	Total Transfers			
	Total Transfers Total Expenditures	499,100	22,799	521,899
		704,119	0	704,119
Page House House		should = 0 >>	0	
	0, or Total Revenue change should match To	tal Expense cha	ange.	
repared By	Louise Kallstrom	Date	4/26/2021	
			S	Supp #4

FFY 2020-2021

Department:	FUND 100-GEN FUND-GEN SVCS	Fund Budget W	BUDGET	J \$0.00
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G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	
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Personal Services	100011003		U	
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M-10	Total Personal Services -	o	0	0
Materials & Services	Total I Growing GCI VICCS		- 4	
100-458.00-490.00-455-00	Repairs & Maint-Bldg	45,000	-5,000	40,000
100-458.00-490.00-459-00	Major Projects Bldg Maint	40,000		
155.65 455.65 455 65	I Viajor Projects blug Iviaint	117.	-5,000	35,000
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	Total Materials & Services	85,000	-10,000	75,000
Debt, Capital, Transfers				
100-458.00-490.00-720-00	Capital Outlay-Equipment	25,000	-25,000	0
100-458.00-490.00-750-00	Capital Outlay Bldg Improvements	150,000	-150,000	0
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100-458.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	0	185,000	185,000
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	Total Capital Outlay/Transfers	175,000	10,000	185,000
	Total Expenditures	260,000	0	260,000
	Total Change	should = 0 >>	0	
Note: Total change should =	O, or Total Revenue change should match To		nge	ı
Prepared By	Louise Kallstrom	Date	4/26/2021	
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			9	Supp #4

FFY 2020-2021

Supplemental Budget	FFY 2020-2021	Fund Budget N		0 \$0.00
Department:	FUND 218-SIP-ECON DEV		BUDGET	
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G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	
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	Total Resources	0	0	0
Personal Services				
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	Total Personal Services -	0	0	0
Materials & Services				
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Data Carlas Torris	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
218-446.10-490.00-840-00	Trans Out-F214 Econ Dev	400,000	-300,000	100,000
218-446.10-490.00-880-00	Contingency	400,000	-400,000	o
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218-446.10-490.00-831.11	Trans Out-Fund 208 Grant Fund	اه	700,000	700,000
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	Total Transferrice		and the same of th	· ·
	Total Transfers/Contingency	800,000	0	800,000
	Total Expenditures	800,000	0	800,000
	Total Change	should = 0 >>	0	
Note: Total change should =	0, or Total Revenue change should match To	lal Expense cha	inge.	
Prepared By		Date	4/26/2021	
				Supp #4

FFY 2020-2021

Supplemental Budget	FFY 2020-2021	Fund Budget N		o \$0.00
Department	FUND 305-MAJOR PROJ-FINANCE		BUDGET	
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING	CHANGE	NEW
Revenue	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
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	Total Resources	0	0	
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ebt, Capital, Transfers	Total Materials & Services	0	0	
05-445.10-490.00-710-00	Capital Quality Software			
	Capital Outlay-Software	220,000	-144,800	75,20
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05-445.10-490.00-831.11	Trans Out-Fund 208 Grant Fund	0	144,800	144,80
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	Total Capital Outlay/Transfers	220,000	0	220,00
	Total Expenditures	220,000	Ö	220,00
	Total Change	should = 0 >>	0	220,00
ote: Total change should =	o, or Total Revenue change should match Tot			
epared By		Date	4/26/2021	
			9	Supp #4
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FFY 2020-2021

Department	FUND 305-MAJOR PROJ-FACILITY	Fund Budget K	BUDGET	0 \$0.00
		EXISTING	CHANGE	NEW
G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	
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	Total Resources	0	0	0
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Materials & Services	Total Personal Services -	0	0	0
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	Total Materials & Services	0	0	0
Debt, Capital, Transfers			_	
305-458.10-490.00-750-00	Capital Outlay-Bldg Improvements	80,000	-62,800	17,200
805-458.10-490.00-880-00	Contingency	36,000	-36,000	0
		0	0	ō
		0	o	o
805-458.10-490.00-831.11	Trans Out-Fund 208 Grant Fund	o	98,800	98,800
		0	O	o
		0	0	ō
	Total Capital Outlay/Conting/Trans Out	116,000	0	116,000
	Total Expenditures	116,000	0	116,000
	Total Change	should = 0 >>	0	
lote: Total change should =	: 0, or Total Revenue change should match To	tal Expense cha	nae	
repared By				
	Louise National	Date	4/26/2021	
				Supp #4