

**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 No. 17-2021**
(John Gumm Purchase))

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 2 day of June, 2021.

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON


Margaret Magruder, Commissioner


Casey Garrett, Commissioner


Henry Helmuller, Commissioner

Approved as to form:


Office of County Counsel

Department: **FUND 100-GEN FUND-COUNSEL**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			+ = increase	NEW Budget
Revenue			- = decrease	
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
100-419.00-490.00-120-00	Sal-Dept Head	106,874	-11,695	95,179
100-419.00-490.00-130-00	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
	Total Personal Services -	580,281	-43,630	536,651
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
100-400.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	0	43,630	43,630
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Transfers	0	43,630	43,630
	Total Expenditures	580,281	0	580,281
Total Change should = 0 >>			0	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	4/26/2021	
				Supp #4

Supplemental Budget FY 2020-2021

Fund Budget Must Balance To \$0.00

Department: **FUND 100-GEN FUND-SHERIFF**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE	NEW Budget
Revenue			+ = increase	- = decrease
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
100-406.00-490.00-130-00	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
	Total Personal Services -	1,250,570	-425,604	824,966
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	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
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Transfers	43,630	425,604	469,234
	Total Expenditures	1,294,200	0	1,294,200
Total Change should = 0 >>			0	
<p>Note: Total change should = 0, or Total Revenue change should match Total Expense change.</p>				
Prepared By	Louise Kallstrom	Date	4/26/2021	
				Supp #4

Department: **FUND 100-GEN FUND-INFO TECH**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			+ = increase	NEW Budget
Revenue			- = decrease	
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
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
		0	0	0
		0	0	0
	Total Personal Services -	479,154	-13,780	465,374
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
100-400.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	469,234	13,780	483,014
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Transfers	469,234	13,780	483,014
	Total Expenditures	948,388	0	948,388
			Total Change should = 0 >> 0	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	4/26/2021	
				Supp #4

Department: **FUND 100-GEN FUND-FINANCE**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
Revenue				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	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
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	370,037	-16,086	353,951
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
100-400.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	483,014	16,086	499,100
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Transfers	483,014	16,086	499,100
	Total Expenditures	853,051	0	853,051
Total Change should = 0 >>			0	

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

Prepared By Louise Kallstrom Date 4/26/2021

Department: **FUND 100-GEN FUND-HR**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
Revenue				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
100-456.00-490.00-120-00	Sal-Dept Head	126,197	-13,437	112,760
100-456.00-490.00-220-00	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	26,455	-2,606	23,849
100-456.00-490.00-232-00	Ben-PERS EE 6%	8,500	-806	7,694
100-456.00-490.00-233-00	Ben-PERS Bond	8,954	-849	8,105
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	205,019	-22,799	182,220
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	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
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Transfers	499,100	22,799	521,899
	Total Expenditures	704,119	0	704,119
Total Change should = 0 >>			0	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	4/26/2021	
				Supp #4

COLUMBIA COUNTY

EXHIBIT G

Supp #4

Supplemental Budget FFY 2020-2021

Fund Budget Must Balance To \$0.00

Department: **FUND 100-GEN FUND-GEN SVCS**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
Revenue				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	0	0	0
Materials & Services				
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	-5,000	35,000
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	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
		0	0	0
		0	0	0
100-458.00-490.00-831.11	Trans Out-Fund 208 Grant Fund	0	185,000	185,000
		0	0	0
		0	0	0
		0	0	0
	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 = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	4/26/2021	

Department: **FUND 218-SIP-ECON DEV**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
Revenue				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	0	0	0
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	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	0
		0	0	0
		0	0	0
218-446.10-490.00-831.11	Trans Out-Fund 208 Grant Fund	0	700,000	700,000
		0	0	0
		0	0	0
	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 Total Expense change.

Prepared By	Louise Kallstrom	Date	4/26/2021
			Supp #4

COLUMBIA COUNTY

EXHIBIT I

Supp #4

Supplemental Budget F FY 2020-2021

Fund Budget Must Balance To \$0.00

Department: FUND 305-MAJOR PROJ-FINANCE

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
Revenue				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	0	0	0
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
305-445.10-490.00-710-00	Capital Outlay-Software	220,000	-144,800	75,200
		0	0	0
		0	0	0
		0	0	0
305-445.10-490.00-831.11	Trans Out-Fund 208 Grant Fund	0	144,800	144,800
		0	0	0
		0	0	0
	Total Capital Outlay/Transfers	220,000	0	220,000
	Total Expenditures	220,000	0	220,000
			Total Change should = 0 >>	0

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

Prepared By Louise Kallstrom Date 4/28/2021

Department: **FUND 305-MAJOR PROJ-FACILITY**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	NEW Budget
			CHANGE + = increase - = decrease	
Revenue				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	0	0	0
Materials & Services				
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	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
305-458.10-490.00-880-00	Contingency	36,000	-36,000	0
		0	0	0
		0	0	0
305-458.10-490.00-831.11	Trans Out-Fund 208 Grant Fund	0	98,800	98,800
		0	0	0
		0	0	0
	Total Capital Outlay/Conting/Trans Out	116,000	0	116,000
	Total Expenditures	116,000	0	116,000
			Total Change should = 0 >>	0

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

Prepared By Louise Kallstrom Date 4/28/2021