# BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR COLUMBIA COUNTY, OREGON

In The Matter of the Reallocation Of	)	
Appropriations Between Budget Categories	)	Resolution No. 32-2021
In the 2020-2021 Fiscal Year Budget	)	

WHEREAS, ORS 294.471 permits the County 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 which necessitate a change in financial planning, and when funds are made available by another unit of government; and

WHEREAS, the General Fund has experienced occurrences/conditions not ascertained when preparing the original budget, which necessitates a change in financial planning and the County has received funds from the State of Oregon which were not anticipated when preparing the original budget; and

WHEREAS, the occurrences and conditions necessitating a change in financial planning are set forth in *Exhibit F*; and

WHEREAS, this Supplemental Budget #12 is for Funds 202, 207, 208, 209, 216, 217 and 218 and does not increase any fund's budget by more than 10%;

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

Dated in St. Helens, Oregon this 30th day of June, 2021.

BOARD OF COMMISSIONERS FOR COLUMBIA COUNTY, OREGON

Margaret Magruder Chair

Casey Garrett, Commissioner

Henry Heimuller, Commissioner

Approved as to form

Office of County Counsel

FFY 2020-2021

Department:	FFY 2020-2021	Fund Budget M	BUDGET	3 \$0.00
Department.	FUND 202 PARKS	EXISTING	CHANGE	NEW
G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	Dudgo.
202-455.21-320-01-000-00	Misc Reimb-Insurance	0	40,000	40,000
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	Total Resources	0	40,000	40,000
Personal Services				
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	Total Personal Services -	0	0	0
Materials & Services				
202-455.00-490.00-302-00	Prof Fees-Temp Services	30,000	55,000	85,000
202-455.00-490.00-305-01	Prof Fees-Reserve America	20,000	5,000	25,000
202-455.00-490.00-413-00	Util-Electricity	34,000	10,000	44,000
202-455.00-490.00-416-00	Util-Garbage	22,000	8,000	30,000
202-455.00-490.00-417-00	Util-Propane	9,000	10,000	19,000
202-455.00-490.00-455-00	Rep & Maint-Bldg	25,000	8,000	33,000
202-455.00-490.00-560-10	Temp Restroom Rentals	15,000	6,000	21,000
202-455.00-490.00-604-00	IGS-F203 Work Crews	o	8,000	8,000
202-455.21-490.00-595-22	Other-Insurance Deductible	0	40,000	40,000
202-455.25-490.00-517-00	Field Supplies-CZ Trail	0	25,000	25,000
		0	0	0
	Total Materials & Services	155,000	175,000	330,000
Debt, Capital, Transfers				
202-455.00-490.00-730-00	Capital Outlay-Vehicles	20,000	-20,000	0
202-455.00-490.00-751-00	Capital Outlay-Grounds	50,000	-50,000	0
202-455.25-490.00-751-00	Capital Outlay-Grounds	100,000	-65,000	35,000
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		and the latest special section in	U	ū
	Total Capital Outlay Total Expenditures	170,000 325,000	-135,000 40,000	35,000
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loto: Total change should				
	0, or Total Revenue change should match To Louise Kallstrom	tal Expense cha Date	ange. 6/18/2021	
	Louise Mansuom	Jaie	0/10/2021	
				Supp #12

FFY 2020-2021

Department:	FUND 207 TRANSFER STATION	T dila baaget is	BUDGET	90.00
		EXISTING	CHANGE	NEW
G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	
207-425.00-318-15-000-00	Fees-Transfer Station CreditCard	550,000	220,000	770,000
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	Total Resources	550,000	220,000	770,000
Personal Services	Total Nesources	330,000	220,000	770,000
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Materials 9 Consisse	Total Personal Services -	0	0	0
Materials & Services				
207-425.00-490.00-305-00	Prof Fees-Bank Fees	0	100,000	100,000
207-425.00-490.00-305-28	Prof Fees-Contracted Svc	1,400,000	100,000	1,500,000
207-425.00-490.00-603-00	IGS-F203 Work Crews	0	20,000	20,000
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Debt, Capital, Transfers	Total Materials & Services	1,400,000	220,000	1,620,000
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	Total Capital Outlay	0	0	0
	Total Expenditures	1,400,000	220,000	1,620,000
	Total Change	should = 0 >>	0	
lote: Total change should =	0, or Total Revenue change should match To	tal Expense cha	inge.	
		Date	6/18/2021	
	-			
				Supp #12

FFY 2020-2021

Supplemental Budget	FFY 2020-2021	Fund Budget M		o \$0.00
Department:	FUND 208 GRANTS-MJ FUNDS		BUDGET	
		EXISTING	CHANGE	NEW
G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	
208-400.20-399-02-000-00	Beginning Balance-Assigned	0	80,111	80,111
100-436.99-375.00-208-01	ggg			
		0	80,111	80,111
100-436.99-354.01-000-00	Fees-Food/Lodging/Pool	95,000	-80,111	14,889
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1	Tatal Da	05.000	0	477.44
	Total Resources	95,000	80,111	175,111
Personal Services				
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Materials 9 Comisson	Total Personal Services -	0	0	0
Materials & Services				
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	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
208-400.20-490.00-820.36	Trans Out-F100 Public Health	o	80,111	80,111
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	Total Capital Outlay	0	80,111	80,111
	Total Expenditures	0	80,111	80,111
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lote: Total change should =	0, or Total Revenue change should match To	tal Expense cha	inge.	
Prepared By		Date	6/18/2021	
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				Supp #12

FFY 2020-2021

Supplemental Budget	FFY 2020-2021	Fund Budget N		0 \$0.00
Department:	FUND 218 SIP		BUDGET	
C/L ACCT NUMBER	ACCT DECODED TO	EXISTING	CHANGE	NEW
G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	Budget
Revenue			- = decrease	
218-446.00-341-12-000-00	<b>-</b>	55,000	67,507	122,50
218-446.00-399-04-000-00	Beginning Balance-Restricted	0	9,899	9,89
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	Total Resources	55,000	77,406	132,40
Description of the second	101011103041003	35,000	77,400	132,40
Personal Services				
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	Total Personal Services -	I TO THE PERSON NAMED IN		
Materials & Services	Total Personal Services -	0	0	
218-446.00-490.00-595-07	Other SIR CommDay to Sn Districts	450.040	00 005	540.00
18-440.00-430.00-333-07	Other-SIP CommDev to Sp Districts	450,012	63,925	513,93
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	Total Materials & Services	450,012	63,925	513,937
ebt, Capital, Transfers				
18-446.20-490.00-820.00	Trans Out-F100 NonDept	125,812	9,287	135,099
18-446.20-490.00-841.00	Trans Out-F220 Jail	52,194	3,923	56,117
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18-446.20-490.00-951.00	Special Payments-4H	5,257	271	E 501
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		THE RESERVE OF THE PERSON NAMED IN	U	-
	Total Capital Outlay	183,263	13,481	196,744
	Total Expenditures	633,275	77,406	710,681
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ote: Total change should =	0, or Total Revenue change should match To	al Evnense cha	inge	
repared By	Louise Kallstrom	Date	6/18/2021	
				Supp #12

FFY 2020-2021

Department:	END OF YEAR DAYPOLLS	Turk budget is	DUDGET	υ φυ.υυ
Department.	END OF YEAR PAYROLLS	EXISTING	BUDGET	NEW
G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET	+ = increase	
Revenue	ACCI DESCRIPTION	BODGET	- = decrease	Budget
209-411.20-375.00-100-00	Trans In-F100 NonDept			000
216-433.00-375.00-100-00	-	0	600	600
	<b>-</b>	62,500	5,000	67,500
217-449.10-375.00-100-00	Trans In-F100 NonDept	0	10,000	10,000
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	Total Resources	62,500	15,600	78,100
Personal Services				
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209-411.20-490.00-130-00	Sal-Regular	30,062	600	30,662
216-433.00-490.00-130-00	_			
	Sal-Regular	103,295	5,000	108,295
217-449.10-490.00-120-00	Sal-Dept Head	31,781	5,000	36,781
217-449.20-490.00-130-00	Sal-Regular	99,987	5,000	104,987
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M-4-1-1- 0.0	Total Personal Services -	265,125	15,600	280,725
Materials & Services				
100-400.00-490.00-590-00	Misc Expense	130,191	-15,600	114,591
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	Total Materials & Services	130,191	-15,600	114,591
Debt, Capital, Transfers			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
100-400.00-490.00-831.12	Trans Out-F209 Cornerstone	o	600	600
100-400.00-490.00-840-00	Trans Out-F216 Transit Station	62,500	5,000	67,500
100-400.00-490.00-840-50	Trans Out-F217 LandDev Bldg			
100104 -201001 070-070	Trails Out 217 Languev blug	0	10,000	10,000
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	Total Capital Outlay	62,500	15,600	78,100
	Total Expenditures	457,816	15,600	473,416
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lote: Total change should =	0, or Total Revenue change should match To	tal Evnanca cho	nge.	ı
	Louise Kallstrom [	Date	6/18/2021	
			Ę	Supp #12

#### **EXHIBIT** F

#### Fund 202 Parks

Capital outlay moved to materials and services as unanticipated correction. Revenue from insurance proceeds for cost of removing and disposing of a vessel at Coon Island.

## Fund 207 Transfer Station

Increase in bank fees to encourage customers to use credit cards for COVID mitigation. Increase contracted services that was more than the budgeted amount. Additional costs required for the Dumpstoppers Program.

## Fund 208 Grants

Transfer of funds from MJ Tax to Fund 208 to pay for projects in response to food/pool/lodging licenses fee waivers necessitated by COVID.

#### Fund 218 SIP

Carryover from 2019-2020 for interest allocations disbursed to the special districts. State Income Tax Gain Share increased over budgeted amount. Unanticipated revenue distributed to SIP taxing districts. Appropriations increased to cover increases.

## Payroll-Multiple Funds

Unanticipated increased in payroll budgets due to labor agreements and compensation study.