

**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

By: 
Margaret Magruder, Chair

By: 
Casey Garrett, Commissioner

By: 
Henry Heimuller, Commissioner

Approved as to form:

By: 
Office of County Counsel

Department: **END OF YEAR PAYROLLS**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE	NEW Budget
Revenue			+ = increase	
			- = decrease	
209-411.20-375.00-100-00	Trans In-F100 NonDept	0	600	600
216-433.00-375.00-100-00	Trans In-F100 NonDept	62,500	5,000	67,500
217-449.10-375.00-100-00	Trans In-F100 NonDept	0	10,000	10,000
		0	0	0
		0	0	0
		0	0	0
	Total Resources	62,500	15,600	78,100
Personal Services				
		0	0	0
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
		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 -	265,125	15,600	280,725
Materials & Services				
100-400.00-490.00-590-00	Misc Expense	130,191	-15,600	114,591
		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	130,191	-15,600	114,591
Debt, Capital, Transfers				
100-400.00-490.00-831.12	Trans Out-F209 Cornerstone	0	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	0	10,000	10,000
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Capital Outlay	62,500	15,600	78,100
	Total Expenditures	457,816	15,600	473,416
			Total Change should = 0 >> 0	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/18/2021	
				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.