

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

In The Matter Of a Supplemental Budget to Reallocate)
 Appropriations Between Categories) **Resolution No. 40-2022**
 In the 2021-2022 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 necessitates a change in financial planning; and

WHEREAS, the Forest Parks and Recreation Fund, the Inmate Benefits Fund, the Land Dev- Building & Electrical Fund, the Jail Fund and the Solid Waste Transfer Station Fund have experienced occurrences or conditions not known at the time the original budget was prepared and which necessitate a change in financial planning; and

WHEREAS, the Forest Parks and Recreation Fund experienced higher overnight camping revenue and corresponding service and utility fees, as well as receipt of a grant for a bike hub; and

WHEREAS, the Inmate Benefits Fund experienced a change in the accounting process due to change in financial software causing an change in recording of transactions in expense and revenue accounts; and

WHEREAS, errors were made in posting bank fees solely to the Land Dev- Planning fund rather than a portion to the Land Dev- Building and Land Dev- Electrical and Land Dev- Planning funds, and an error was made to posting DCBS surcharge fees to permit revenues rather than to an expenditure account; and

WHEREAS, a change in staffing in the Land Development Services Department resulting in the need to incur temporary service expenses in the Land Dev- Building & Electrical Fund; and

WHEREAS, payroll costs in the Jail Fund increased due to implementation of a compensation study, negotiated labor costs and overtime costs; and

WHEREAS, the cost to complete the tipping floor resurfacing project has increased after the original budget was prepared and the Fund experienced the unanticipated need to replace a submersible pump and float; and

WHEREAS, ORS 294.471 permits the County to adopt one or more supplemental budgets when there is a pressing necessity that could not reasonably be foreseen when preparing the original budget and that requires prompt action; and

WHEREAS, the Fair Fund experienced a pressing necessity requiring prompt action, that being the need for experienced building and grounds maintenance provided by County General Services employees, which requires reimbursement to the General Services Fund; and

WHEREAS, this Supplemental Budget #5 is for Funds 202-Parks, 204-Fair, 207-Solid Waste, 210-Inmate Benefits, 217-Land Dev and 220-Jail and increases each fund's budget by more than 10%; and

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

WHEREAS, the County published notice of a hearing on the supplemental budget on June 22, 2022; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on June 29, 2022;


NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2021-2022 fiscal year budget for Columbia County be modified as detailed in *Exhibits A through F* for the specific purpose of providing appropriations to cover expenditures through June 30, 2022.

Dated in St. Helens, Oregon this 29th day of June, 2022.

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Henry Heimuller, Chair

By: 
Casey Garrett, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel

Supplemental Budget FY 2021-2022

Fund Budget Must Balance To \$0.00

Department: FUND 204 Fair Grounds Admin

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				
		0	0	0
204-430.00-490.00-130-00	Sal-Regular	0	10,000	10,000
204-430.00-490.00-220-00	Ben-FICA Tax	0	7,000	7,000
		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
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	0	17,000	17,000
Materials & Services				
		0	0	0
204-430.00-490.00-586-00	Refunds	36,500	-17,000	19,500
		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	36,500	-17,000	19,500
Debt, Capital, Transfers				
		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 Capital Outlay	0	0	0
	Total Expenditures	36,500	0	36,500
			Total Change should = 0 >>	0

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

Prepared By Louise Kallstrom Date 6/3/2022

Department: FUND 207 Solid Waste Transfer Station

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				
		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				
CAPITAL OUTLAY		0	0	0
207-425.00-480.00-720-00	Capital Outlay-Equipment	0	11,000	11,000
207-425.00-490.00-740-00	Capital Outlay-Building Improvements	280,000	176,500	456,500
CONTINGENCY		0	0	0
207-425.00-490.00-880-00	Contingency	2,632,002	-187,500	2,444,502
		0	0	0
		0	0	0
	Total Capital Outlay	2,912,002	0	2,912,002
	Total Expenditures	2,912,002	0	2,912,002
Total Change should = 0 >>			0	

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

Prepared By Louise Kallstrom Date 6/3/2022

Department: FUND 210 INMATE BENEFITS FUND

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE	NEW Budget
			+ = increase - = decrease	
Revenue				
210-408.50-318.00-013-00	Fees-Inmate Commissary	0	0	0
210-408.50-319.95-000-00	Other Service-Commissary	0	30,000	30,000
210-408.50-319.96-000-00	Other Service-Phone Commission	35,000	100,000	135,000
		35,000	70,000	105,000
		0	0	0
		0	0	0
	Total Resources	70,000	200,000	270,000
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
	Total Personal Services -	0	0	0
Materials & Services				
210-408.50-490.00-305-28	Prof Fees-Contracted Services	0	0	0
		0	200,000	200,000
		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
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Materials & Services	0	200,000	200,000
Debt, Capital, Transfers				
		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 Capital Outlay	0	0	0
	Total Expenditures	0	200,000	200,000

Total Change should = 0 >> 0

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

Prepared By Louise Kallstrom Date 6/3/2022

Supplemental Budget

FY 2021-2022

Fund Budget Must Balance To \$0.00

Department: FUND 217 LAND DEV-BLDG & ELECTR

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE + = increase - = decrease	NEW Budget
Revenue				
		0	0	0
217-449.10-316.53-000-00	Fees-Building/Plumbing Permits	570,000	65,500	635,500
217-449.20-316.50-000-00	Fees-Electrical Permits	355,000	70,000	425,000
		0	0	0
		0	0	0
	Total Resources	925,000	135,500	1,060,500
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
	Total Personal Services -	0	0	0
Materials & Services				
		0	0	0
217-449.10-490.00-302-00	Prof Fees-Temp Services	0	15,000	15,000
217-449.10-490.00-305-00	Prof Fees-Bank Fees	0	10,500	10,500
217-449.10-490.00-595-24	State-DCBS Surcharge Fee	0	50,000	50,000
		0	0	0
217-449.20-490.00-305-00	Prof Fees-Bank Fees	0	10,000	10,000
217-449.20-490.00-595-24	State-DCBS Surcharge Fee	0	50,000	50,000
		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	0	135,500	135,500
Debt, Capital, Transfers				
		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 Capital Outlay	0	0	0
	Total Expenditures	0	135,500	135,500
			Total Change should = 0 >> 0	

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

Prepared By Louise Kallstrom Date 6/3/2022

Department: FUND 220 JAIL FUND

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE + = increase - = decrease	NEW Budget
Revenue				
220-408.00-399.01-000-00	Beginning Balance	2,514,410	400,000	2,914,410
		0	0	0
		0	0	0
		0	0	0
	Total Resources	2,514,410	400,000	2,914,410
Personal Services				
220-408.00-490.00-110-00	Sal-Elected	70,183	7,000	77,183
220-408.00-490.00-130-00	Sal-Regular	1,955,257	442,000	2,397,257
220-408.00-490.00-140-00	Sal-Parttime	80,001	18,000	98,001
220-408.00-490.00-150-00	Sal-Overtime	215,000	130,000	345,000
220-408.00-490.00-220-00	Ben-FICA	179,695	100,000	279,695
		0	0	0
220-408.02-490.00-150-00	Sal-Overtime	6,000	3,000	9,000
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Personal Services -	2,506,136	700,000	3,206,136
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				
CAPITAL OUTLAY				
220-408.00-490.00-750-00	Capital Outlay-Building Improvement	300,000	-300,000	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Capital Outlay	300,000	-300,000	0
	Total Expenditures	2,806,136	400,000	3,206,136

Total Change should = 0 >> 0

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

Prepared By Louise Kallstrom Date 6/3/2022