

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

In The Matter of a Supplemental Budget Reallocating)
Appropriations Between Categories) **Resolution No. 19-2023**
In the **2022-2023 Fiscal Year Budget- ARPA Funding**)

(Supplemental Budget #2)

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 that requires a change in financial planning; and

WHEREAS, the General Fund and Restricted Grant Fund have experienced an occurrence/condition that was not ascertained when preparing the original budget, which necessitate a change in financial planning, that being the availability of ARPA funds to pay for certain general fund payroll costs; and

WHEREAS, this Supplemental Budget #2 is for the General Fund and Fund 208-Restricted Funds (John Gumm Building/COVID Projects) and increases the funds' budgets by more than 10%; and

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

WHEREAS, the County published notice of the hearing on the supplemental budget on May 24, 2023; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on May 31, 2023;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2022-2023 fiscal year budget for Columbia County be modified as detailed in *Exhibits A through I* for the specific purpose of providing appropriations to cover expenditures through June 30, 2023.

Dated in St. Helens, Oregon this 31 day of May, 2023.

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Casey Garrett, Chair

By: 
Kellie Jo Smith, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel

Department: **GENERAL FUND-SHERIFF PATROL**

| 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 |
| 100-406.00-490.00-110-00 | Sal-Elected | 41,810 | -41,810 | 0 |
| 100-406.00-490.00-120-00 | Sal-Dept Head | 101,583 | -101,583 | 0 |
| 100-406.00-490.00-130-00 | Sal-Regular | 709,708 | -709,708 | 0 |
| 100-406.00-490.00-140-00 | Sal-Parttime | 74,962 | -74,962 | 0 |
| 100-406.00-490.00-150-00 | Sal-Overtime | 130,000 | -130,000 | 0 |
| 100-406.00-490.00-210-00 | Ben-Insur Benefits | 242,845 | -242,845 | 0 |
| 100-406.00-490.00-220-00 | Ben-FICA Tax | 81,707 | -81,707 | 0 |
| 100-406.00-490.00-230-00 | Ben-PERS ER | 223,497 | -223,497 | 0 |
| 100-406.00-490.00-231-00 | Ben-PERS EE 6% | 61,457 | -61,457 | 0 |
| 100-406.00-490.00-232-00 | Ben-PERS Bond | 65,042 | -65,042 | 0 |
| 100-406.00-490.00-233-00 | Ben-PERS 822 | 0 | 0 | 0 |
| 100-406.00-490.00-260-00 | Ben-W/ Comp | 16,458 | -16,458 | 0 |
| 100-406.00-490.00-261-00 | Ben-WBF | 274 | -274 | 0 |
| 100-406.00-490.00-270-00 | Ben-Unemploy Insurance | 2,670 | -2,670 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Personal Services - | 1,752,013 | -1,752,013 | 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 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Materials & Services | 0 | 0 | 0 |
| Debt, Capital, Transfers | | | | |
| | | 0 | 0 | 0 |
| 100-400.00-490.00-831-11 | Trans Out-Fund 208 Grant Fund (John Gumm Project) | 0 | 1,640,714 | 1,640,714 |
| | | 0 | 0 | 0 |
| 100-400.00-490.00-831-11 | Trans Out-Fund 208 Grant Fund (COVID Projects) | 0 | 111,299 | 111,299 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Capital Outlay | 0 | 1,752,013 | 1,752,013 |
| | Total Expenditures | 1,752,013 | 0 | 1,752,013 |
| | | | Total Change should = 0 >> 0 | |
| Note: Total change should = 0, or Total Revenue change should match Total Expense change. | | | | |
| Prepared By | Louise Kallstrom | Date | 5/3/2023 | |
| Supp #2 | | | | |

COLUMBIA COUNTY

EXHIBIT D

Supp #2

Supplemental Budget

FY 2022-2023

Fund Budget Must Balance To \$0.00

Department: **GENERAL FUND-DISTRICT ATTORNEY**

| 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 |
| 100-412.00-490.00-110-00 | Sal-Elected | 19,743 | -19,743 | 0 |
| 100-412.00-490.00-130-00 | Sal-Regular | 943,110 | -943,110 | 0 |
| 100-412.00-490.00-140-00 | Sal-Parttime | 76,660 | -76,660 | 0 |
| 100-412.00-490.00-150-00 | Sal-Overtime | 5,000 | -5,000 | 0 |
| 100-412.00-490.00-210-00 | Ben-Insurance Benefits | 209,884 | -209,884 | 0 |
| 100-412.00-490.00-220-00 | Ben-FICA Tax | 79,905 | -79,905 | 0 |
| 100-412.00-490.00-230-00 | Ben-PERS ER | 181,144 | -181,144 | 0 |
| 100-412.00-490.00-231-00 | Ben-PERS EE 6% | 62,671 | -62,671 | 0 |
| 100-412.00-490.00-232-00 | Ben-PERS Bond | 66,327 | -66,327 | 0 |
| 100-412.00-490.00-233-00 | Ben-PERS 822 | 0 | 0 | 0 |
| 100-412.00-490.00-260-00 | Ben-W/ Comp | 817 | -817 | 0 |
| 100-412.00-490.00-261-00 | Ben-WBF | 239 | -239 | 0 |
| 100-412.00-490.00-270-00 | Ben-Unemployment Insurance | 2,611 | -2,611 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Personal Services - | 1,648,111 | -1,648,111 | 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 | | | | |
| | | 0 | 0 | 0 |
| 100-400.00-490.00-831-11 | Trans Out-Fund 208 Grant Fund (John Gumm Project) | 1,981,989 | 1,648,111 | 3,630,100 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Capital Outlay | 1,981,989 | 1,648,111 | 3,630,100 |
| | Total Expenditures | 3,630,100 | 0 | 3,630,100 |
| | | | Total Change should = 0 >> 0 | |

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

Prepared By Louise Kallstrom Date 5/3/2023

