

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

In The Matter Of a Supplemental Budget Reallocating)
Appropriations Between Categories in the **2026-2027**)
Fiscal Year Budget- Veterans Services) **Resolution No. 32-2026**

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; and

WHEREAS, the General Fund has experienced occurrences/conditions not ascertained when preparing the original budget, which necessitates a change in financial planning, that being a decrease in State revenue for Veteran's Services; and

WHEREAS, this supplemental budget #1 is for the General Fund 100, Department 435.00 Veterans Services and does not increase the Fund's budget by more than 10%,

NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2026-2027 fiscal year budget for Columbia County be modified as detailed in **Exhibit A** for the specific purpose of providing appropriations to cover expenditures through June 30, 2027.

Dated in St. Helens, Oregon this 9th day of September, 2026.

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON


Kellie Jo Smith, Chair

Not Present
Casey Garrett, Commissioner


Margaret Magruder, Commissioner

Approved as to form:



Office of County Counsel

Supplemental Budget

FY 2026-2027

Fund Budget Must Balance To \$0.00

Department:

FUND 100 GENERAL FUND

Department:		FUND 100 GENERAL FUND			
G/L ACCT NUMBR	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget	
			+ = increase - = decrease		
Revenue					
100-435.00-351.10-000-00	State-Veterans Services	128,280	(7,798)	120,482	
100-435.00-399.04-000-00	Beg Balance-Restricted	47,720	5,660	53,380	
Total Resources		176,000	(2,138)	173,862	
Personal Services					
Total Personal Services -		-	-	-	
Materials & Services					
100-435.00-490.00-305-28	Prof Fees-Contracted Services	160,000	(1,944)	158,056	
100-435.00-490.00-600-00	IGS-Admin Allocation	16,000	(194)	15,806	
Total Materials & Services		176,000	(2,138)	173,862	
Capital Outlay					
Total Capital Outlay		-	-	-	
Total Expenditures		176,000	(2,138)	173,862	
Total Change should = 0 >> 0					
Note: Total change should = 0, or Total Revenue change should match Total Expense change.					
Prepared By		Amy Hansford		Date	9/1/2026