

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

In The Matter Of a Supplemental Budget Reallocating)
Appropriations Between Categories) **Resolution No. 38-2022**
In the **2021-2022 Fiscal Year Budget [ARPA]**)

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 that requires a change in financial planning; and

WHEREAS, the General Fund and Restricted Grant Fund have experienced occurrences/conditions not ascertained when preparing the original budget, that being receipt of American Rescue Plan Act grant funds and election for reimbursement of expenses which necessitates a change in financial planning, that being corrections between budget categories; and

WHEREAS, this Supplemental Budget #3 is for the General Fund and Fund 208-Restricted Funds (John Gumm Building/COVID Projects/ARPA Grant) and increases the funds' budgets 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 budget; and

WHEREAS, the County published notice of the 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 I* 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

Department: GRANT FUND-ARPA GRANT

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
208-400.05-490.00-110-00	Sal-Elected	0	53,000	53,000
208-400.05-490.00-120-00	Sal-Dept Head	0	231,755	231,755
208-400.05-490.00-130-00	Sal-Regular	2,000,000	73,000	2,073,000
208-400.05-490.00-140-00	Sal-Parttime	0	192,000	192,000
208-400.05-490.00-150-00	Sal-Overtime	0	151,850	151,850
208-400.05-490.00-210-00	Ben-Insurance	0	673,390	673,390
208-400.05-490.00-220-00	Ben-FICA Tax	1,200,000	-990,000	210,000
208-400.05-490.00-230-00	Ben-PERS ER	0	500,000	500,000
208-400.05-490.00-231-00	Ben-PERS EE 6%	0	160,220	160,220
208-400.05-490.00-232-00	Ben-PERS Bond	0	174,000	174,000
208-400.05-490.00-233-00	Ben-PERS 822	0	-70,000	-70,000
208-400.05-490.00-260-00	Ben-Workers Comp	0	19,000	19,000
208-400.05-490.00-261-00	Ben-WBF	0	770	770
208-400.05-490.00-270-00	Ben-Unemployment	0	6,800	6,800
		0	0	0
		0	0	0
	Total Personal Services -	3,200,000	1,175,785	4,375,785
Materials & Services				
		0	0	0
208-400.05-490.00-515-00	Non-Cap Equipment	1,000,000	-279,785	720,215
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Materials & Services	1,000,000	-279,785	720,215
Debt, Capital, Transfers				
		0	0	0
208-400.05-490.00-720-00	Cap Outlay-Equipment	2,953,736	-896,000	2,057,736
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	Total Capital Outlay	2,953,736	-896,000	2,057,736
	Total Expenditures	7,153,736	0	7,153,736
			Total Change should = 0 >> 0	

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

Prepared By Louise Kallstrom Date 5/27/2022