BOOK

PAGE

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR COLUMBIA COUNTY, OREGON

)

In The Matter Of a Supplemental Budget to Reallocate Appropriations Between Categories In the **2021-2022 Fiscal Year Budget**

Resolution No. 40-2022

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

Resolution No. 40-2020

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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

r By:

Casey Garrett, Commissioner

By Magrude Commissioner

Approved as to form: By: Office of County Counsel

Resolution No. 40-2020

COLUMBIA COUNTY

EXHIBIT A

BOOK____PAGE____Supp #5

| Supplemental Budget | FY 2021-2022 | Fund Budget | lust Balance To | 50pp #5 |
|-----------------------------|--|-----------------|-----------------|----------|
| Department: | | | BUDGET | 3 \$0.00 |
| | | EXISTING | CHANGE | NEW |
| G/L ACCT NUMBER | ACCT DESCRIPTION | BUDGET | + = increase | Budget |
| Revenue | | | - = decrease | |
| | | 0 | 0 | 0 |
| 202-455.00-315.02-000-00 | | 240,000 | 90,000 | 330,000 |
| 202-455.30-329.12-000-00 | Donations-CET | 0 | 14,725 | 14,725 |
| | | 0 | 0 | 0 |
| | | | 0 | 0 |
| | Total Resources | 240,000 | 0 | 0 |
| | | 240,000 | 104,725 | 344,725 |
| Personal Services | | | | |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
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| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Personal Services - | 0 | 0 | 0 |
| Materials & Services | | | | |
| 202-455.00-490.00-305-01 | Bank Fee-Reserve America | 20,000 | 14,000 | 34,000 |
| 202-455.00-490.00-413-00 | Util-Electriciy | 35,000 | 20,000 | 55,000 |
| 202-455.00-490.00-415-00 | Util-Water & Sewer | 3,500 | 1,000 | 4,500 |
| 202-455.00-490.00-416-00 | Util-Garbage | 30,000 | 4,000 | 34,000 |
| 202-455.00-490.00-517-00 | Field Supplies | 15,000 | 20,000 | 35,000 |
| 202-455.00-490.00-550-00 | Vehicle-Fuel | 13,000 | 10,000 | 23,000 |
| 202-455.00-490.00-551-00 | Vehicle-Repairs & Maint | 6,000 | 10,000 | 16,000 |
| 202-455.00-490.00-560-10 | | 15,000 | 5,000 | 20,000 |
| 202-455.00-490.00-603-00 | | 6,000 | 6,000 | 12,000 |
| | | 0,000 | 0,000 | 12,000 |
| | Total Materials & Services | 143,500 | 90,000 | 222.500 |
| Debt, Capital, Transfers | Total materials & Services | 143,500 | 90,000 | 233,500 |
| 202-455.30-490.00-751-00 | Capital Outlay-Grounds Improvements | ol | 14,725 | 14,725 |
| | · · · · · · · · · · · · · · · · · · · | o | 0 | 0 |
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| | | 0 | o | 0 |
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| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Capital Outlay | 0 | 14,725 | 14,725 |
| | Total Expenditures | 143,500 | 104,725 | 248,225 |
| | Total Change | should = 0 >> | 0 | |
| Note: Total change should = | = 0, or Total Revenue change should match To | otal Expense ch | ange. | |
| | | Date | 6/3/2022 | |
| | | | 01312022 | |
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| COLUMBIA COUNTY | EXHIBIT B | BOOK | PAGE | Supp #5 |
|--|--|-----------------|-----------------|---------------|
| Supplemental Budget | FY 2021-2022 | Fund Budget M | lust Balance To | \$0.00 |
| Department: | FUND 204 Fair Grounds Admin | | BUDGET | |
| | | EXISTING | CHANGE | NEW |
| G/L ACCT NUMBER | ACCT DESCRIPTION | BUDGET | + = increase | Budget |
| Revenue | | 0 | - = decrease | |
| | | 0 | 0 | |
| | | 0 | 0 | |
| | | 0 | o | |
| | | 0 | 0 | |
| | | 0 | 0 | |
| | Total Resources | 0 | 0 | |
| Personal Services | | | | |
| 00 400 00 400 00 400 00 | | 0 | 0 | |
| 204-430.00-490.00-130-00 204-430.00-490.00-220-00 | - | 0 | 10,000 | 10,0 |
| 204-430.00-490.00-220-00 | Ben-FICA Tax | 0 | 7,000 | 7,0 |
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| laterials & Services | Total Personal Services - | 0 | 17,000 | 17,0 |
| naterials of Dervices | | 0 | 0 | |
| 04-430.00-490.00-586-00 | Refunds | 36,500 | - | 10.5 |
| | includius - | | -17,000 | 19,5 |
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| Debt, Capital, Transfers | Total Materials & Services | 36,500 | -17,000 | 19,50 |
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| | and the second | U | 0 | |
| | Total Capital Outlay | 0 | 0 | |
| | Total Expenditures | 36,500 | 0 | 36,50 |
| | Total Change | should = 0 >> | 0 | |
| ote: Total change should = | or Total Revenue change should match To | otal Expense ch | ange. | |
| repared By | Louise Kallstrom | Date | 6/3/2022 | |
| | | | | |

| COLUMBIA COUNTY | EXHIBIT C | BOOK | PAGE | Supp #5 |
|---------------------------|--|----------------|---------------------------------------|------------------------|
| Supplemental Budget | FY 2021-2022 | Fund Budget N | lust Balance T | 0 \$0.00 |
| Department: | FUND 207 Solid Waste Transfer Station | | BUDGET | |
| | | EXISTING | CHANGE | NEW |
| G/L ACCT NUMBER | ACCT DESCRIPTION | BUDGET | + = increase | Budget |
| Revenue | | | - = decrease | |
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| | Total Resources | 0 | 0 | 0 |
| Personal Services | | | | |
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| | Total Personal Services - | 0 | 0 | 0 |
| Materials & Services | | | | |
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| Debt, Capital, Transfers | Total Materials & Services | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | 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 | Supra Outay-Duilding Improvementa | 200,000 | 170,500 | 450,500 |
| 207-425.00-490.00-880-00 | Contingency | 2,632,002 | -187,500 | 2,444,502 |
| | 3 3 3 3 | 0 | 0 | 0 |
| | | 0 | o | Ō |
| | Total Capital Outlay | 2,912,002 | 0 | 2 012 002 |
| | Total Expenditures | 2,912,002 | 0 | 2,912,002 2,912,002 |
| | Total Change | | 0 | 2,012,002 |
| | 4 | | | |
| Note: Total change should | = 0, or Total Revenue change should match To | tal Expense ch | ange. | |
| Prepared By | Louise Kallstrom | Date | 6/3/2022 | |
| | | | | Supp #5 |

COLUMBIA COUNTY EXHIBIT D
Supplemental Budget FY 2021-2022
Departmental

Supp #5 Fund Budget Must Balance To \$0.00

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| FUND 210 INMATE BENEFITS FUND ACCT DESCRIPTION Fees-Inmate Commissary Other Service-Commissary Other Service-Phone Commission Total Resources | EXISTING BUDGET 0 0 35,000 35,000 0 0 0 | | NEW Budget 30,000 135,000 |
|--|---|--|---|
| Fees-Inmate Commissary Other Service-Commissary Other Service-Phone Commission | BUDGET 0 0 35,000 35,000 0 0 0 | + = increase - = decrease 0 30,000 100,000 | Budget (30,000 |
| Fees-Inmate Commissary Other Service-Commissary Other Service-Phone Commission | 0 0 35,000 35,000 0 0 | - = decrease 0 30,000 100,000 | (30,000 |
| Other Service-Commissary Other Service-Phone Commission | 0 35,000 35,000 0 0 | 0 30,000 100,000 | |
| Other Service-Commissary Other Service-Phone Commission | 0 35,000 35,000 0 0 | 100,000 | |
| Other Service-Commissary Other Service-Phone Commission | 35,000 0 0 | 100,000 | |
| Other Service-Phone Commission | 35,000 0 0 | | 135,000 |
| | 0 | 70,000 | |
| Total Resources | 0 | 0 | 105,000 |
| Total Resources | 0 | | (|
| | 70.000 | 0 | |
| | 70,000 | 200,000 | 270,000 |
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| otal Personal Services - | 0 | 0 | 0 |
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| rof Fees-Contracted Services | o | 200,000 | 200,000 |
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| tal Materials & Services | 0 | 200.000 | 200,000 |
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| tal Expenditures | | | 200,000 |
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| tt | or Total Revenue change should match To | al Materials & Services 0 0 0 <td>al Materials & Services 0 0 0 0 0 0 10</td> | al Materials & Services 0 0 0 0 0 0 10 |

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PAGE Supp #5

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| al Revenue change should match T | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 135,500 0 0 0 0 0 135,500 0 ange. 6/3/2022 | |
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| terials & Services bital Outlay | | 0 135,500 0 0 0 0 0 0 0 0 0 0 | |
| terials & Services | | 0 135,500 0 | 135,500 0 0 0 0 0 0 0 0 0 0 0 0 |
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| BS Surcharge Fee | 1 1 | | |
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| -Bank Fees | 0 | 10,000 | 10,000 |
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| -Temp Services | 1 | 15 000 | 45.000 |
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| rsonal Services - | 0 | 0 | |
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| Total Resources | 925,000 | 135,500 | 1,060,50 |
| | | 0 | |
| ectrical Permits | 355,000 | 70,000 | 425,00 |
| | | 0 | |
| uilding/Plumbing Permits | - | 65 500 | 635,50 |
| | | - = decrease | |
| ACCT DESCRIPTION | BUDGET | + = increase | Budget |
| 217 LAND DEV-BEDG & ELECTR | | | NEW |
| | Fund Budget N | | \$0.00 |
| | ACCT DESCRIPTION uilding/Plumbing Permits ectrical Permits Total Resources | 217 LAND DEV-BLDG & ELECTR EXISTING BUDGET ACCT DESCRIPTION 0 uilding/Plumbing Permits 570,000 ectrical Permits 355,000 Total Resources 925,000 Total Resources 925,000 0 0 0 <td< td=""><td>217 LAND DEV-BLDG & ELECTR BUDGET ACCT DESCRIPTION EXISTING BUDGET CHANGE + = increase </td></td<> | 217 LAND DEV-BLDG & ELECTR BUDGET ACCT DESCRIPTION EXISTING BUDGET CHANGE + = increase |

| COLUMBIA COUNTY | EXHIBIT F | BOOK | PAGE | Supp #5 |
|---|--|----------------|-----------------|-------------------------|
| Supplemental Budget | FY 2021-2022 | Fund Budget M | lust Balance To | o \$0.00 |
| Department: | FUND 220 JAIL FUND | | BUDGET | |
| | | EXISTING | CHANGE | NEW |
| G/L ACCT NUMBER | ACCT DESCRIPTION | BUDGET | + = increase | Budget |
| Revenue | | | - = decrease | |
| 220-408.00-399.01-000-00 | Beginning Balance | 0 2,514,410 | 0 400,000 | 2,914,4 |
| | | 0 | 0 | |
| | | 0 | 0 | |
| | Total Resources | 0 | 0 | 2.044.4 |
| Personal Services | | 2,514,410 | 400,000 | 2,914,4 |
| | | 0 | 0 | |
| 220-408.00-490.00-110-00 | Latter concerns | 70,183 | 7,000 | 77,1 |
| 220-408.00-490.00-130-00 | | 1,955,257 | 442,000 | 2,397,2 |
| 220-408.00-490.00-140-00 | | 80,001 | 18,000 | 98,0 |
| 220-408.00-490.00-150-00 | | 215,000 | 130,000 | 345,0 |
| 220-408.00-490.00-220-00 | Ben-FICA | 179,695 | 100,000 | 279,6 |
| 220-408.02-490.00-150-00 | Sal Quartima | 0 | 0 | |
| 220-400.02-490.00-150-00 | Sal-Overtime | 6,000 | 3,000 | 9,0 |
| | | 0 | 0 | |
| | | 0 | 0 | |
| | | 0 | Ő | |
| | Total Personal Services - | 2,506,136 | 700,000 | 3,206,1 |
| Materials & Services | | 2,300,130 | 700,000 | 3,200,1 |
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| bebt, Capital, Transfers | Total Materials & Services | 0 | 0 | |
| APITAL OUTLAY | | | 0 | |
| 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - | Capital Outlay-Building Improvement | 300,000 | -300,000 | |
| | | 000,000 | 000,000 | |
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| | | ō | ō | |
| | | 0 | 0 | |
| | | 0 | 0 | |
| | Total Capital Outlay | 300,000 | -300,000 | |
| | Total Expenditures | 2,806,136 | 400,000 | 3,206,13 |
| | Total Change | should = 0 >> | 0 | |
| ote: Total change should = | 0, or Total Revenue change should match To | tal Expense ch | | |
| repared By | _ouise Kallstrom | | 6/3/2022 | |