

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

In The Matter of a Supplemental Budget Reallocating)
Appropriations Between Categories) **Resolution No. 32-2023**
In the **2022-2023 Fiscal Year Budget- PERS**)
Accounting Correction)

(Supplemental Budget #6)

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, various Funds have experienced an occurrence/condition not ascertained when preparing the original budget, which necessitate a change in financial planning, that being an accounting correction for PERS, requiring corrections between budget categories; and

WHEREAS, this Supplemental Budget #6 is for the various funds with payroll costs 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 June 21, 2023; at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on June 28, 2023;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2022-2023 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, 2023.

Dated in St. Helens, Oregon this 28th day of June, 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:



Office of County Counsel

Department: PERS DEBT SERVICE		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE	NEW Budget
			+ = increase - = decrease	
Revenue		0	0	0
		0	0	0
		0	0	0
Total Resources		0	0	0
Personal Services				
100-400.02-490.00-232-00	Ben-PERS Bond	748	-748	0
100-401.00-490.00-232-00	Ben-PERS Bond	33,925	-33,925	0
100-402.00-490.00-232-00	Ben-PERS Bond	51,732	-51,732	0
100-402.10-490.00-232-00	Ben-PERS Bond	10,790	-10,790	0
100-403.00-490.00-232-00	Ben-PERS Bond	8,923	-8,923	0
100-404.00-490.00-232-00	Ben-PERS Bond	12,169	-12,169	0
100-405.00-490.00-232-00	Ben-PERS Bond	4,878	-4,878	0
100-406.00-490.00-232-00	Ben-PERS Bond	0	0	0
100-406.02-490.00-232-00	Ben-PERS Bond	9,581	-9,581	0
100-406.03-490.00-232-00	Ben-PERS Bond	0	0	0
100-406.04-490.00-232-00	Ben-PERS Bond	15,037	-15,037	0
100-406.05-490.00-232-00	Ben-PERS Bond	6,997	-6,997	0
100-406.09-490.00-232-00	Ben-PERS Bond	0	0	0
100-411.00-490.00-232-00	Ben-PERS Bond	0	0	0
100-412.00-490.00-232-00	Ben-PERS Bond	0	0	0
100-412.02-490.00-232-00	Ben-PERS Bond	4,198	-4,198	0
100-412.10-490.00-232-00	Ben-PERS Bond	3,935	-3,935	0
100-414.00-490.00-232-00	Ben-PERS Bond	11,344	-11,344	0
100-418.00-490.00-232-00	Ben-PERS Bond	29,051	-29,051	0
100-419.00-490.00-232-00	Ben-PERS Bond	22,922	-22,922	0
100-436.01-490.00-232-00	Ben-PERS Bond	1,838	-1,838	0
100-436.02-490.00-232-00	Ben-PERS Bond	865	-865	0
100-436.03-490.00-232-00	Ben-PERS Bond	12,465	-12,465	0
100-436.10-490.00-232-00	Ben-PERS Bond	2,860	-2,860	0
100-436.12-490.00-232-00	Ben-PERS Bond	2,389	-2,389	0
100-436.13-490.00-232-00	Ben-PERS Bond	1,602	-1,602	0
100-436.36-490.00-232-00	Ben-PERS Bond	2,001	-2,001	0
100-436.42-490.00-232-00	Ben-PERS Bond	4,698	-4,698	0
100-436.43-490.00-232-00	Ben-PERS Bond	563	-563	0
100-436.46-490.00-232-00	Ben-PERS Bond	354	-354	0
100-436.50-490.00-232-00	Ben-PERS Bond	2,023	-2,023	0
100-436.51-490.00-232-00	Ben-PERS Bond	463	-463	0
100-436.53-490.00-232-00	Ben-PERS Bond	2,611	-2,611	0
100-436.83-490.00-232-00	Ben-PERS Bond	10,393	-10,393	0
100-436.84-490.00-232-00	Ben-PERS Bond	6,935	-6,935	0
100-436.90-490.00-232-00	Ben-PERS Bond	6,995	-6,995	0
100-436.99-490.00-232-00	Ben-PERS Bond	4,860	-4,860	0
100-444.00-490.00-232-00	Ben-PERS Bond	12,777	-12,777	0
100-445.00-490.00-232-00	Ben-PERS Bond	28,389	-28,389	0
100-449.00-490.00-232-00	Ben-PERS Bond	0	0	0
100-450.00-490.00-232-00	Ben-PERS Bond	27,131	-27,131	0
100-456.00-490.00-232-00	Ben-PERS Bond	10,033	-10,033	0
100-458.00-490.00-232-00	Ben-PERS Bond	18,478	-18,478	0
Total Personal Services -		386,953	-386,953	0
Materials & Services				
		0	0	0
Total Materials & Services		0	0	0
Debt, Capital, Transfers				
		0	0	0
Total Capital Outlay/Debt/Transfers		0	0	0
Total Expenditures		386,953	-386,953	0

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

Supplemental Budget

FY 2022-2023

Fund Budget Must Balance To \$0.00

Department: **PERS DEBT SERVICE**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE + = increase - = decrease	NEW Budget
Revenue				
		0	0	0
		0	0	0
		0	0	0
	Total Resources	0	0	0
Personal Services				
	from page 1	386,953	-386,953	0
201-440.00-490.00-232-00	Ben-PERS Bond	95,931	-95,931	0
201-440.03-490.00-232-00	Ben-PERS Bond	13,607	-13,607	0
202-455.00-490.00-232-00	Ben-PERS Bond	12,707	-12,707	0
203-422.00-490.00-232-00	Ben-PERS Bond	56,463	-56,463	0
203-422.20-490.00-232-00	Ben-PERS Bond	6,608	-6,608	0
203-422.30-490.00-232-00	Ben-PERS Bond	15,009	-15,009	0
203-422.50-490.00-232-00	Ben-PERS Bond	2,610	-2,610	0
203-422.51-490.00-232-00	Ben-PERS Bond	3,665	-3,665	0
204-430.00-490.00-232-00	Ben-PERS Bond	2,474	-2,474	0
207-425.00-490.00-232-00	Ben-PERS Bond	4,942	-4,942	0
207-425.10-490.00-232-00	Ben-PERS Bond	1,912	-1,912	0
208-412.31-490.00-232-00	Ben-PERS Bond	1,859	-1,859	0
208-412.32-490.00-232-00	Ben-PERS Bond	3,732	-3,732	0
208-444.20-490.00-232-00	Ben-PERS Bond	1,786	-1,786	0
208-444.26-490.00-232-00	Ben-PERS Bond	3,360	-3,360	0
209-411.20-490.00-232-00	Ben-PERS Bond	3,588	-3,588	0
216-433.00-490.00-232-00	Ben-PERS Bond	57,414	-57,414	0
217-449.10-490.00-232-00	Ben-PERS Bond	19,820	-19,820	0
217-449.20-490.00-232-00	Ben-PERS Bond	11,064	-11,064	0
220-408.00-490.00-232-00	Ben-PERS Bond	156,513	-156,513	0
220-408.02-490.00-232-00	Ben-PERS Bond	9,596	-9,596	0
220-408.03-490.00-232-00	Ben-PERS Bond	318	-318	0
	Total Personal Services -	871,931	-871,931	0
Materials & Services				
		0	0	0
	Total Materials & Services	0	0	0
Debt, Capital, Transfers				
100-400.02-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	748	748
100-401.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	33,925	33,925
100-402.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	51,732	51,732
100-402.10-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	10,790	10,790
100-403.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	8,923	8,923
100-404.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	12,169	12,169
100-405.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	4,878	4,878
100-406.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	0	0
100-406.02-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	9,581	9,581
100-406.03-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	0	0
100-406.04-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	15,037	15,037
100-406.05-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	6,997	6,997
100-406.09-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	0	0
100-411.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	0	0
100-412.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	0	0
100-412.02-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	4,198	4,198
100-412.10-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	3,935	3,935
100-414.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	11,344	11,344
100-418.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	29,051	29,051
100-419.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	22,922	22,922
	Total Capital Outlay/Debt/Transfers	0	226,230	226,230
	Total Expenditures	871,931	-645,701	226,230
Total Change should = 0 >>			645,701	

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

Prepared By Louise Kallstrom Date 6/7/2023

Department: PERS DEBT SERVICE		Fund Budget Must Balance To \$0.00		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE + = increase - = decrease	NEW Budget
Revenue		0	0	0
		0	0	0
		0	0	0
Total Resources		0	0	0
Personal Services				
	from page 2	871,931	-871,931	0
		0	0	0
		0	0	0
Total Personal Services -		871,931	-871,931	0
Materials & Services				
		0	0	0
Total Materials & Services		0	0	0
Debt, Capital, Transfers				
	from page 2	0	226,230	226,230
100-436.01-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	1,838	1,838
100-436.02-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	865	865
100-436.03-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	12,465	12,465
100-436.10-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	2,860	2,860
100-436.12-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	2,389	2,389
100-436.13-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	1,602	1,602
100-436.36-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	2,001	2,001
100-436.42-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	4,698	4,698
100-436.43-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	563	563
100-436.46-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	354	354
100-436.50-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	2,023	2,023
100-436.51-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	463	463
100-436.53-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	2,611	2,611
100-436.83-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	10,393	10,393
100-436.84-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	6,935	6,935
100-436.90-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	6,995	6,995
100-436.99-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	4,860	4,860
100-444.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	12,777	12,777
100-445.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	28,389	28,389
100-448.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	0	0
100-450.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	27,131	27,131
100-456.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	10,033	10,033
100-458.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	18,478	18,478
201-440.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	95,931	95,931
201-440.03-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	13,607	13,607
202-455.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	12,707	12,707
203-422.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	56,463	56,463
203-422.20-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	6,608	6,608
203-422.30-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	15,009	15,009
203-422.50-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	2,610	2,610
203-422.51-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	3,665	3,665
204-430.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	2,474	2,474
207-425.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	4,942	4,942
207-425.10-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	1,912	1,912
208-412.31-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	1,859	1,859
208-412.32-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	3,732	3,732
208-444.20-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	1,786	1,786
208-444.26-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	3,360	3,360
209-411.20-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	3,588	3,588
216-433.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	57,414	57,414
217-449.10-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	19,820	19,820
217-449.20-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	11,064	11,064
220-408.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	156,513	156,513
220-408.02-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	9,596	9,596
220-408.03-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	318	318
Total Capital Outlay/Debt/Transfers		0	871,931	871,931
Total Expenditures		871,931	0	871,931
Total Change should = 0 >>			0	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/7/2023	
Supp #6				