

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

In the Matter of a Supplemental Budget Reallocating)
Appropriations Between Categories in the 2023-2024) **Resolution No. 62-2023**
Fiscal Year Budget- PERS Accounting Correction)

(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, 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 #2 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 the amended estimated expenditure in the fund differ by more than 10% from the expenditures in the budget; and

WHEREAS, the County published notice of the hearing on the supplemental budget on October 15, 2023: at least 5 days before the hearing; and

WHEREAS, a public hearing was held on the supplemental budgets for the above funds on November 22, 2023;


NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2023-2024 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, 2024.

Dated in St. Helens, Oregon this 13th Day of December, 2023

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Casey Garrett, Commissioner

By: 
Kellie Jo Smith, Commissioner

By: 
Margaret Magtuder, Commissioner

Approved as to form:



Office of County Counsel

Supplemental Budget

FY 2023-2024

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 | | | | |
| 100-400.02-490.00-232-00 | Ben-PERS Bond | 859 | (859) | 0 |
| 231-401.00-490.00-232-00 | Ben-PERS Bond | 36,294 | (36,294) | 0 |
| 100-402.00-490.00-232-00 | Ben-PERS Bond | 55,927 | (55,927) | 0 |
| 100-402.10-490.00-232-00 | Ben-PERS Bond | 12,006 | (12,006) | 0 |
| 100-403.00-490.00-232-00 | Ben-PERS Bond | 9,247 | (9,247) | 0 |
| 100-404.00-490.00-232-00 | Ben-PERS Bond | 13,063 | (13,063) | 0 |
| 100-405.00-490.00-232-00 | Ben-PERS Bond | 5,270 | (5,270) | 0 |
| 100-406.00-490.00-232-00 | Ben-PERS Bond | 76,958 | (76,958) | 0 |
| 100-406.02-490.00-232-00 | Ben-PERS Bond | 10,747 | (10,747) | 0 |
| 100-406.03-490.00-232-00 | Ben-PERS Bond | 6,368 | (6,368) | 0 |
| 100-406.04-490.00-232-00 | Ben-PERS Bond | 17,165 | (17,165) | 0 |
| 100-406.09-490.00-232-00 | Ben-PERS Bond | 8,726 | (8,726) | 0 |
| 100-411.00-490.00-232-00 | Ben-PERS Bond | 8,271 | (8,271) | 0 |
| 100-412.00-490.00-232-00 | Ben-PERS Bond | 66,837 | (66,837) | 0 |
| 100-412.02-490.00-232-00 | Ben-PERS Bond | 4,429 | (4,429) | 0 |
| 100-414.00-490.00-232-00 | Ben-PERS Bond | 11,712 | (11,712) | 0 |
| 100-418.00-490.00-232-00 | Ben-PERS Bond | 30,913 | (30,913) | 0 |
| 231-419.00-490.00-232-00 | Ben-PERS Bond | 28,280 | (28,280) | 0 |
| 100-436.00-490.00-232-00 | Ben-PERS Bond | 3,230 | (3,230) | 0 |
| 100-436.01-490.00-232-00 | Ben-PERS Bond | 1,712 | (1,712) | 0 |
| 100-436.02-490.00-232-00 | Ben-PERS Bond | 1,675 | (1,675) | 0 |
| 100-436.10-490.00-232-00 | Ben-PERS Bond | 2,805 | (2,805) | 0 |
| 100-436.12-490.00-232-00 | Ben-PERS Bond | 2,632 | (2,632) | 0 |
| 100-436.13-490.00-232-00 | Ben-PERS Bond | 8,749 | (8,749) | 0 |
| 100-436.30-490.00-232-00 | Ben-PERS Bond | 538 | (538) | 0 |
| 100-436.36-490.00-232-00 | Ben-PERS Bond | 2,996 | (2,996) | 0 |
| 100-436.42-490.00-232-00 | Ben-PERS Bond | 1,870 | (1,870) | 0 |
| 100-436.43-490.00-232-00 | Ben-PERS Bond | 473 | (473) | 0 |
| 100-436.46-490.00-232-00 | Ben-PERS Bond | 517 | (517) | 0 |
| 100-436.50-490.00-232-00 | Ben-PERS Bond | 2,079 | (2,079) | 0 |
| 100-436.53-490.00-232-00 | Ben-PERS Bond | 5,544 | (5,544) | 0 |
| 100-436.83-490.00-232-00 | Ben-PERS Bond | 7,630 | (7,630) | 0 |
| 100-436.90-490.00-232-00 | Ben-PERS Bond | 5,632 | (5,632) | 0 |
| 100-436.99-490.00-232-00 | Ben-PERS Bond | 6,382 | (6,382) | 0 |
| 100-444.00-490.00-232-00 | Ben-PERS Bond | 13,818 | (13,818) | 0 |
| 231-445.00-490.00-232-00 | Ben-PERS Bond | 27,770 | (27,770) | 0 |
| 100-449.00-490.00-232-00 | Ben-PERS Bond | 32,086 | (32,086) | 0 |
| 100-449.40-490.00-232-00 | Ben-PERS Bond | 14,480 | (14,480) | 0 |
| 231-450.00-490.00-232-00 | Ben-PERS Bond | 30,682 | (30,682) | 0 |
| 231-456.00-490.00-232-00 | Ben-PERS Bond | 10,081 | (10,081) | 0 |
| 231-458.00-490.00-232-00 | Ben-PERS Bond | 22,543 | (22,543) | 0 |
| | Total Personal Services - | 608,996 | (608,996) | 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 | 608,996 | (608,996) | 0 |

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

Prepared By Pamela Smith, Director of Finance Date

Supplemental Budget

FY 2023-2024

Fund Budget Must Balance To \$0.00

Department: **PERS DEBT SERVICE**

| G/L ACCT NUMBER | ACCT DESCRIPTION | EXISTING BUDGET | BUDGET | |
|---|--|------------------|----------------------------|----------------|
| | | | + = increase | NEW Budget |
| Revenue | | | - = decrease | |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Resources | 0 | 0 | 0 |
| Personal Services | | | | |
| | from page 1 | 608,996 | (608,996) | 0 |
| 201-440.00-490.00-232-00 | Ben-PERS Bond | 102,989 | (102,989) | 0 |
| 201-440.03-490.00-232-00 | Ben-PERS Bond | 9,377 | (9,377) | 0 |
| 202-455.00-490.00-232-00 | Ben-PERS Bond | 13,636 | (13,636) | 0 |
| 203-422.00-490.00-232-00 | Ben-PERS Bond | 65,763 | (65,763) | 0 |
| 203-422.20-490.00-232-00 | Ben-PERS Bond | 7,049 | (7,049) | 0 |
| 203-422.30-490.00-232-00 | Ben-PERS Bond | 17,043 | (17,043) | 0 |
| 203-422.50-490.00-232-00 | Ben-PERS Bond | 2,551 | (2,551) | 0 |
| 203-422.51-490.00-232-00 | Ben-PERS Bond | 3,983 | (3,983) | 0 |
| 204-430.00-490.00-232-00 | Ben-PERS Bond | 1,922 | (1,922) | 0 |
| 207-425.00-490.00-232-00 | Ben-PERS Bond | 3,851 | (3,851) | 0 |
| 207-425.10-490.00-232-00 | Ben-PERS Bond | 1,740 | (1,740) | 0 |
| 208-406.51-490.00-232-00 | Ben-PERS Bond | 10,755 | (10,755) | 0 |
| 208-412.31-490.00-232-00 | Ben-PERS Bond | 2,261 | (2,261) | 0 |
| 208-412.32-490.00-232-00 | Ben-PERS Bond | 3,792 | (3,792) | 0 |
| 208-444.20-490.00-232-00 | Ben-PERS Bond | 130 | (130) | 0 |
| 208-444.26-490.00-232-00 | Ben-PERS Bond | 3,822 | (3,822) | 0 |
| 209-411.20-490.00-232-00 | Ben-PERS Bond | 3,875 | (3,875) | 0 |
| 216-433.00-490.00-232-00 | Ben-PERS Bond | 42,082 | (42,082) | 0 |
| 217-449.10-490.00-232-00 | Ben-PERS Bond | 18,687 | (18,687) | 0 |
| 217-449.20-490.00-232-00 | Ben-PERS Bond | 11,669 | (11,669) | 0 |
| 220-408.00-490.00-232-00 | Ben-PERS Bond | 63,738 | (63,738) | 0 |
| 220-408.02-490.00-232-00 | Ben-PERS Bond | 10,177 | (10,177) | 0 |
| 220-408.03-490.00-232-00 | Ben-PERS Bond | 318 | (318) | 0 |
| 220-408.04-490.00-232-00 | Ben-PERS Bond | 123,592 | (123,592) | 0 |
| | Total Personal Services - | 1,133,798 | (1,133,798) | 0 |
| | | 0 | 0 | 0 |
| Debt, Capital, Transfers | | | | |
| 100-400.02-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 859 | 859 |
| 231-401.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 36,294 | 36,294 |
| 100-402.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 55,927 | 55,927 |
| 100-402.10-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 12,006 | 12,006 |
| 100-403.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 9,247 | 9,247 |
| 100-404.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 13,063 | 13,063 |
| 100-405.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 5,270 | 5,270 |
| 100-406.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 76,958 | 76,958 |
| 100-406.02-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 10,747 | 10,747 |
| 100-406.03-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 6,368 | 6,368 |
| 100-406.04-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 17,165 | 17,165 |
| 100-406.09-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 8,726 | 8,726 |
| 100-411.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 8,271 | 8,271 |
| 100-412.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 66,837 | 66,837 |
| 100-412.02-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 4,429 | 4,429 |
| 100-414.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 11,712 | 11,712 |
| 100-418.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 30,913 | 30,913 |
| 231-419.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 28,280 | 28,280 |
| 100-436.00-490.00-232-00 | Trans Out-F100 PERS Dbt Svc | 0 | 3,230 | 3,230 |
| | Total Capital Outlay/Debt/Transfers | 0 | 406,302 | 406,302 |
| | Total Expenditures | 1,133,798 | -727,496 | 406,302 |
| | | | Total Change should = 0 >> | 727,496 |
| Note: Total change should = 0, or Total Revenue change should match Total Expense change. | | | | |
| Prepared By | Pamela Smith, Director of Finance | | Date | |

COLUMBIA COUNTY

EXHIBIT A - PAGE 3

Supp #2

Supplemental Budget

FY 2023-2024

Fund Budget Must Balance To \$0.00

| Department: PERS DEBT SERVICE | | BUDGET | | |
|---|--|-----------------------------------|--|------------------|
| G/L ACCT NUMBER | ACCT DESCRIPTION | EXISTING 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 | 1,133,798 | (1,133,798) | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | Total Personal Services - | 1,133,798 | (1,133,798) | 0 |
| Debt, Capital, Transfers | | | | |
| | from page 2 | 0 | 406,302 | 406,302 |
| 100-436.01-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 1,712 | 1,712 |
| 100-436.02-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 1,675 | 1,675 |
| 100-436.10-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 2,805 | 2,805 |
| 100-436.12-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 2,632 | 2,632 |
| 100-436.13-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 8,749 | 8,749 |
| 100-436.30-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 538 | 538 |
| 100-436.36-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 2,996 | 2,996 |
| 100-436.42-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 1,870 | 1,870 |
| 100-436.43-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 473 | 473 |
| 100-436.46-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 517 | 517 |
| 100-436.50-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 2,079 | 2,079 |
| 100-436.53-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 5,544 | 5,544 |
| 100-436.83-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 7,630 | 7,630 |
| 100-436.90-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 5,632 | 5,632 |
| 100-436.99-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 6,382 | 6,382 |
| 100-444.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 13,818 | 13,818 |
| 231-445.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 27,770 | 27,770 |
| 100-449.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 32,086 | 32,086 |
| 100-449.40-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 14,480 | 14,480 |
| 231-450.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 30,682 | 30,682 |
| 231-456.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 10,081 | 10,081 |
| 231-458.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 22,543 | 22,543 |
| 201-440.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 102,989 | 102,989 |
| 201-440.03-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 9,377 | 9,377 |
| 202-455.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 13,636 | 13,636 |
| 203-422.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 65,763 | 65,763 |
| 203-422.20-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 7,049 | 7,049 |
| 203-422.30-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 17,043 | 17,043 |
| 203-422.50-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 2,551 | 2,551 |
| 203-422.51-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 3,983 | 3,983 |
| 204-430.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 1,922 | 1,922 |
| 207-425.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 3,851 | 3,851 |
| 207-425.10-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 1,740 | 1,740 |
| 208-406.51-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 10,755 | 10,755 |
| 208-412.31-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 2,261 | 2,261 |
| 208-412.32-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 3,792 | 3,792 |
| 208-444.20-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 130 | 130 |
| 208-444.26-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 3,822 | 3,822 |
| 209-411.20-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 3,875 | 3,875 |
| 216-433.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 42,082 | 42,082 |
| 217-449.10-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 18,687 | 18,687 |
| 217-449.20-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 11,669 | 11,669 |
| 220-408.00-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 63,738 | 63,738 |
| 220-408.02-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 10,177 | 10,177 |
| 220-408.03-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 318 | 318 |
| 220-408.04-490.00-820-60 | Trans Out-F100 PERS Dbt Svc | 0 | 123,592 | 123,592 |
| | Total Capital Outlay/Debt/Transfers | 0 | 1,133,798 | 1,133,798 |
| | Total Expenditures | 1,133,798 | 0 | 1,133,798 |
| Total Change should = 0 >> | | | 0 | |
| Note: Total change should = 0, or Total Revenue change should match Total Expense change. | | | | |
| Prepared By | | Pamela Smith, Director of Finance | | Date |
| | | | | Supp #2 |