

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

In The Matter of a Supplemental Budget Reallocating )  
Appropriations Between Categories ) **Resolution No. 33-2023**  
In the 2022-2023 Fiscal Year Budget- Payroll Costs )

**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**, various Funds with Payroll costs have experienced occurrence/condition not ascertained when preparing the original budget, which necessitate a change in financial planning, that being an increase in payroll costs due to labor negotiations; and

**WHEREAS**, this Supplemental Budget #7 is for various funds that need transfers for PERS Debt Service and does not increase any of the funds' budgets by more than 10%;

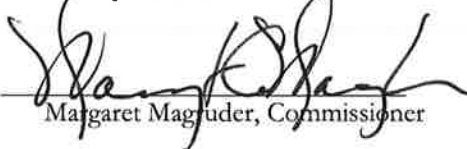
**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the 2022-2023 fiscal year budget for Columbia County be modified as detailed in *Exhibits A-B* for the specific purpose of providing appropriations to cover expenditures through June 30, 2023.

Dated in St. Helens, Oregon this 28<sup>th</sup> 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: **GEN FUND-PERS DEBT SVC**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE	NEW Budget
			+ = increase	- = decrease
<b>Revenue</b>				
208-400.11-375.00-100-00	Trans In-F100 NonDept John Gumm	0 4,656,813 0 0 0 0	0 -182,466 0 0 0 0	0 4,474,347 0 0 0 0
<b>Total Resources</b>		<b>4,656,813</b>	<b>-182,466</b>	<b>4,474,347</b>
<b>Personal Services</b>				
		0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0
<b>Total Personal Services -</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Materials &amp; Services</b>				
		0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0
<b>Total Materials &amp; Services</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt, Capital, Transfers</b>				
100-406.00-490.00-820-60	Trans Out-PERS Dbt Svc	0	65,042	65,042
100-406.03-490.00-820-60	Trans Out-PERS Dbt Svc	0	5,091	5,091
100-406.09-490.00-820-60	Trans Out-PERS Dbt Svc	0	7,089	7,089
100-411.00-490.00-820-60	Trans Out-PERS Dbt Svc	0	7,653	7,653
100-412.00-490.00-820-60	Trans Out-PERS Dbt Svc	0	66,327	66,327
100-449.00-490.00-820-60	Trans Out-PERS Dbt Svc	0	31,264	31,264
		0	0	0
100-400.00-490.00-831-11	Trans Out-Fund 208 Grant Fund (John Gumm Project)	4,656,813 0	-182,466 0	4,474,347 0
208-400.11-490.00-750-00	Cap Outlay-Bldg Improvements John Gumm	4,656,813 0	-182,466 0	4,474,347 0
<b>Total Capital Outlay</b>		<b>9,313,626</b>	<b>-182,466</b>	<b>9,131,160</b>
<b>Total Expenditures</b>		<b>9,313,626</b>	<b>-182,466</b>	<b>9,131,160</b>
Total Change should = 0 >>			0	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/8/2023	
				Supp #7

Department: **PERS DEBT SVC**

G/L ACCT NUMBER	ACCT DESCRIPTION	BUDGET		
		EXISTING BUDGET	CHANGE	NEW Budget
			+ = Increase - = decrease	
<b>Revenue</b>				
202-455.00-399.04-000-00	Beginning Fund Balance	180,000	2,000	182,000
217-449.10-399.04-000-00	Beginning Fund Balance	0	2,000	2,000
220-408.00-399.01-000-00	Beginning Fund Balance	2,107,000	6,000	2,113,000
		0	0	0
		0	0	0
	<b>Total Resources</b>	<b>2,287,000</b>	<b>10,000</b>	<b>2,297,000</b>
<b>Personal Services</b>				
		0	0	0
203-422.00-490.00-220-00	Ben-FICA Tax	68,028	-1,000	67,028
204-430.00-490.00-220-00	Ben-FICA Tax	2,981	-300	2,681
208-406.51-490.00-220-00	Ben-FICA Tax	140,500	-5,500	135,000
208-412.31-490.00-220-00	Ben-FICA Tax	2,239	-150	2,089
208-412.32-490.00-220-00	Ben-FICA Tax	4,496	-300	4,196
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	<b>Total Personal Services -</b>	<b>218,244</b>	<b>-7,250</b>	<b>210,994</b>
<b>Materials &amp; Services</b>				
209-411.20-490.00-552-00	Vehicle-Lease	5,900	-500	5,400
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
	<b>Total Materials &amp; Services</b>	<b>5,900</b>	<b>-500</b>	<b>5,400</b>
<b>Debt, Capital, Transfers</b>				
202-455.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	12,707	2,000	14,707
203-422.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	56,463	1,000	57,463
204-430.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	2,474	300	2,774
207-425.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	4,942	600	5,542
208-405.51-490.00-820-60	Trans Out-F100 PERS Dbt Svc	0	5,500	5,500
208-412.31-490.00-820-60	Trans Out-F100 PERS Dbt Svc	1,859	150	2,009
208-412.32-490.00-820-60	Trans Out-F100 PERS Dbt Svc	3,732	300	4,032
209-411.20-490.00-820-60	Trans Out-F100 PERS Dbt Svc	3,588	500	4,088
217-449.10-490.00-820-60	Trans Out-F100 PERS Dbt Svc	19,820	2,000	21,820
220-408.00-490.00-820-60	Trans Out-F100 PERS Dbt Svc	156,513	6,000	162,513
		0	0	0
207-425.00-490.00-805-00	Debt Service-SPWF	725,700	-600	725,100
		0	0	0
		0	0	0
	<b>Total Capital Outlay</b>	<b>987,798</b>	<b>17,750</b>	<b>1,005,548</b>
	<b>Total Expenditures</b>	<b>1,211,942</b>	<b>10,000</b>	<b>1,221,942</b>
		Total Change should = 0 >> 0		
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/8/2023	
				Supp #7