

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

In the Matter of Transferring)	
Appropriations Between Categories)	Resolution No. 31-2025
In the 2024-2025 Fiscal Year Budget)	

WHEREAS, ORS 294.463(1) permits the County to make one or more appropriation transfers within a fund by resolution stating the need for the transfer, the purpose of the authorized expenditure, and the amount transferred; and

WHEREAS, ORS 294.463(3) permits the County to make one or more appropriation transfers or appropriations and an equal amount of budget resources between funds by resolution stating the need for the transfer, the purpose for the authorized expenditure, and the amount transferred; and

WHEREAS, appropriation transfers are needed in or between the following funds: Parks and Recreation Fund, Fair Fund, Strategic Investment Program, Grants and Restricted Fund, and the Law Library Fund; and

WHEREAS, the need for the transfers, purposes of the authorized expenditures, and the amounts transferred are set forth in Exhibits A-F, which are attached hereto; and

WHEREAS, none of the transfers are of general operating contingency appropriations that in the aggregate during the fiscal year or budget period exceed 15% of the total appropriations of the fund contained in the original budget;

NOW, THEREFORE, IT IS RESOLVED that the appropriation transfers set forth in Exhibits A-F are hereby made to the 2024-2025 fiscal year budget for Columbia County for the specific purpose of providing appropriations to cover expenditures through June 30, 2025.

Dated in St. Helens, Oregon this 18th day of June 2025.

BOARD OF COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Kellie Jo Smith, Chair

By: 
Casey Garrett, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:


By: _____
Office of County Counsel

Change Allocatons for Grant Fund to
align Allocations to Expenditures

Department: Fund 208 - Grants & Restricted Funds		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE	NEW Budget
			+ = increase	
Revenue			- = decrease	
		0		
		0	0	0
	Total Resources	0	0	0
Personnel Services				
208-400.03-490.00-110-00	Sal-Elected	0	37,406	37,406
208-400.03-490.00-120-00	Sal-Dept Head	0	69,249	69,249
208-400.03-490.00-130-00	Sal-Regular	0	461,673	461,673
208-400.03-490.00-140-00	Sal-Parttime	0	62,555	62,555
208-400.03-490.00-150-00	Sal-Overtime	0	82,279	82,279
208-400.03-490.00-210-00	Ben-Insurance	0	146,386	146,386
208-400.03-490.00-220-00	Ben-FICA Tax	0	58,445	58,445
208-400.03-490.00-230-00	Ben-PERS ER	0	177,881	177,881
208-400.03-490.00-231-00	Ben-PERS EE 6%	0	44,781	44,781
208-400.03-490.00-232-00	Ben-PERS Bond	0	(8,167)	(8,167)
208-400.03-490.00-233-00	Ben-PERS 822	0	12,553	12,553
208-400.03-490.00-260-00	Ben-Workers Comp	0	137	137
208-400.03-490.00-261-00	Ben-WBF	0	3,056	3,056
208-400.03-490.00-270-00	Ben-Unemployment	0	384	384
208-400.12-490.00-130-00	Sal-Regular	0	103,720	103,720
208-406.51-490.00-150-00	Salary-OT	0	155,000	155,000
208-436.10-490.00-130-00	Sal-Regular	0	25,000	25,000
208-436.53-490.00-130-00	Sal-Regular	0	90,000	90,000
	Total Personnel Services -	0	1,522,338	1,522,338
Materials & Services				0
208-400.03-490.00-305-28	Professional Fees	1,316,246	(1,148,618)	167,628
208-400.12-490.00-300-00	Professional Fees	103,835	(103,720)	115
208-400.21-490.00-305-28	Professional Fees Contracted Svcs	901,426	(289,100)	612,326
		0	0	0
	Total Materials & Services	2,321,507	(1,541,438)	780,069
Debt, Capital, Transfers				
208-406.51-490.00-820-60	Transfer Out PERS	11,989	8,100	20,089
208-436.53-490.00-836-77	Transfer Out IGS	0	10,000	10,000
208-436.10-490.00-820-60	Transfer Out PERS	0	1,000	1,000
		0	0	0
	Total Transfers Out & Capital Outlay	11,989	19,100	31,089
Reserves for Future Expense				
		0		0
		0	0	0
	Total Resreves for Future Expense	0	0	0
Contingency				
		0	0	0
	Total Contingency	0	0	0
	Total Expenditures	2,333,496	0	2,333,496
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				

COLUMBIA COUNTY
ALLOCATION TRANSFERS

EXHIBIT B

BOOK _____ PAGE FY 2024-2025

Change Allocatons for Parks & Rec from
Reserves toTransfers Out

Department: Fund 202 - Parks & Rec		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
<u>Revenue</u>				
	Total Resources	0	0	0
Personnel Services				
	Total Personnel Services -	0	0	0
<u>Materials & Services</u>				
	Total Materials & Services	0	0	0
Debt, Capital, Transfers 202-455.00-490.00-820-00	Transfer Out General Fund	0	464,000	464,000
	Total Transfers Out & Capital Outlay	0	464,000	464,000
Reserves for Future Expense 202-455.00-490.00-900-00	Reserve for Future Expense	879,849	(464,000)	415,849
	Total Resreves for Future Expense	879,849	(464,000)	415,849
Contingency		0	0	0
	Total Contingency	0	0	0
	Total Expenditures Allocation Changes	879,849	0	879,849
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				

COLUMBIA COUNTY
ALLOCATION TRANSFERS

EXHIBIT C

BOOK _____ PAGE FY 2024-2025

Change Allocatons for Law Library from
Contingency to Materials & Svcs
Less than 15%

Department: Fund 213 - Law Library		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
Revenue				
	Total Resources	0	0	0
Personnel Services				
	Total Personnel Services -	0	0	0
Materials & Services				
213-412.13-490.00-300-00	Professional Fees	24,400	10,000	34,400
	Total Materials & Services	24,400	10,000	34,400
Debt, Capital, Transfers				
	Total Transfers Out & Capital Outlay	0	0	0
Reserves for Future Expense				
	Total Resreves for Future Expense	0	0	0
Contingency				
213-412.13-490.00-880-00	Contingency for Law Library	29,828	(10,000)	19,828
	Total Contingency	29,828	(10,000)	19,828
	Total Expenditures Allocation Changes	54,228	0	54,228
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				

COLUMBIA COUNTY
ALLOCATION TRANSFERS

EXHIBIT D

BOOK _____ PAGE FY 2024-2025

Change Allocations for Fair from
Contingency to Capital Outlay
Less than 15%

Department: Fund 204 - Fair		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
<u>Revenue</u>				
	Total Resources	0	0	0
Personnel Services				
	Total Personnel Services -	0	0	0
<u>Materials & Services</u>				
	Total Materials & Services	0	0	0
Debt, Capital, Transfers 204-430.00-490.00-750-00	Capital Outlay Fair Fund	37,548	25,000	62,548
	Total Transfers Out & Capital Outlay	37,548	25,000	62,548
Reserves for Future Expense				
	Total Resreves for Future Expense	0	0	0
Contingency 204-430.00-490.00-880-00	Contingency for Fair Fund	85,000	(25,000)	60,000
	Total Contingency	85,000	(25,000)	60,000
	Total Expenditures Allocation Changes	122,548	0	122,548
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				

COLUMBIA COUNTY
ALLOCATION TRANSFERS

EXHIBIT E

BOOK _____ PAGE FY 2024-2025

**Change Allocatons for SIP from Materials
& Svcs to Transfers Out & Special
Payments**

Department: Fund 218 - SIP		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
Revenue				
	Total Resources	0	0	0
Personnel Services				
	Total Personnel Services -	0	0	0
Materials & Services				
218-446.00-490.00-595-06	Other SIP to Special Districts	538,581	(26,000)	512,581
	Total Materials & Services	538,581	(26,000)	512,581
Debt, Capital, Transfers				
218-446.00-490.00-845-00	Transfer Out Enforcement Levy	0	25,700	25,700
218-446.00-490.00-951-00	Special Paymnets 4H	5,000	300	5,300
	Total Transfers Out & Special Payments	5,000	26,000	31,000
Reserves for Future Expense				
	Total Resreves for Future Expense	0	0	0
Contingency				
	Total Contingency	0	0	0
	Total Expenditures Allocation Changes	543,581	0	543,581
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				

COLUMBIA COUNTY
ALLOCATION TRANSFERS

EXHIBIT F

BOOK _____ PAGE _____
FY 2024-2025

**Change Allocatons from Parks Memorial
Garden Fund to Vernonia Flood
Donations to correct budget error**

Department: Fund 208 - Grants & Restricted Fund		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
Revenue				
	Total Resources	0	0	0
Personnel Services				
				0
	Total Personnel Services -	0	0	0
Materials & Services				
208-455.99-490.00-505-00	Memorial Gardens Professional Supplies	9,633	(9,633)	0
208-455.90-490.00-585-00	Donation Expense	0	9,633	9,633
	Total Materials & Services	9,633	0	9,633
Debt, Capital, Transfers				
	Total Transfers Out & Special Payments	0	0	0
Reserves for Future Expense				
	Total Resreves for Future Expense	0	0	0
Contingency				
	Total Contingency	0	0	0
	Total Expenditures Allocation Changes	9,633	0	9,633
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				