

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

In The Matter Of Supplemental Budget #2 Reallocating )  
Appropriations Between Categories In the 2025-2026 ) **Resolution No. 18-2026**  
Fiscal Year Budget )

**WHEREAS**, ORS 294.471 permits the County to make one or more supplemental budgets by resolution when 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**, three funds have experienced occurrences/conditions not ascertained when preparing the original budget, and which necessitate a change in financial planning; and

**WHEREAS**, in the General Fund, there is an increase in the unrestricted beginning fund balance and a corresponding increase in capital outlay for building improvements and vehicles; and

**WHEREAS**, in the Forest, Parks, and Recreation Fund, revenue from timber sales exceeded the amount originally budgeted and professional fees increased in a corresponding amount; and

**WHEREAS**, in the Sheriff's Levy Fund, personal service costs and capital outlays for software and vehicles increased, requiring transfers from PERS debt service and contingency; and

**WHEREAS**, this Supplemental Budget #2 is for Funds 100-General, 202-Forest Parks and Recreation, and 221-Sheriff's Levy 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 adopted budget; and

**WHEREAS**, the County published notice of a hearing on the supplemental budget on June 19, 2026; at least 5 days before the hearing; and

**WHEREAS**, a public hearing was held on the supplemental budget for the above funds on June 24, 2026;

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the 2025-2026 fiscal year budget for Columbia County be modified as detailed in *Exhibits A, B, & C* for the specific purpose of providing appropriations to cover expenditures through June 30, 2026.

Dated in St. Helens, Oregon this 24<sup>th</sup> day of June, 2026.

BOARD OF COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

  
Kellie Jo Smith, Chair

  
Casey Garrett, Commissioner

  
Margaret Magruder, Commissioner

Approved as to form:

  
Office of County Counsel

Supplemental Budget

FY 2025-2026

Fund Budget Must Balance To \$0.00

Department:

**FUND 100 GENERAL FUND**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
100-400.00-399.01-000-00	Beginning Balance - Unrestricted	252,757	131,649	384,406
	Total Resources	252,757	131,649	384,406
<b>Personal Services</b>				
	<b>Total Personal Services -</b>	-	-	-
<b>Materials &amp; Services</b>				
	<b>Total Materials &amp; Services</b>	-	-	-
<b>Debt, Capital, Transfers</b>				
100-400.00-490.00-750-00	Capital Outlay - Bldg Imprv	-	100,000	100,000
100-406.06-490.00-730-00	Capital Outlay - Vehicles	11,873	31,649	43,522
	<b>Total Capital Outlay</b>	11,873	131,649	143,522
	<b>Total Expenditures</b>	11,873	131,649	143,522
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Amy Hansford	Date	6/10/2026	

Supplemental Budget

FY 2025-2026

Fund Budget Must Balance To \$0.00

Department: **FUND 202 FOREST, PARKS, & REC**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
202-455.00-324.10-000-00	Sale of Forest Products	50,000	67,354	117,354
	Total Resources	50,000	67,354	117,354
<b>Personal Services</b>				
	<b>Total Personal Services -</b>	-	-	-
<b>Materials &amp; Services</b>				
202-455.00-490.00-300-00	Professional Fees	25,000	67,354	92,354
	<b>Total Materials &amp; Services</b>	25,000	67,354	92,354
<b>Debt, Capital, Transfers</b>				
	<b>Total Capital Outlay</b>	-	-	-
	<b>Total Expenditures</b>	25,000	67,354	92,354
			Total Change should = 0 >>	-
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Amy Hansford	Date	6/10/2026	

Department:

**FUND 221 - SHERIFF'S LEVY**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	NEW Budget
			CHANGE	
			+ = increase	
			- = decrease	
<b>Revenue</b>				
Total Resources		-	-	-
<b>Personal Services</b>				
221-406.90-490.00-[100-270]-00	Net Personal Services	1,057,608	348,318	1,405,926
<b>Total Personal Services -</b>		1,057,608	348,318	1,405,926
<b>Capital Outlay</b>				
221-406.90-490.00-710-00	Capital Outlay Software	45,000	36,480	81,480
221-406.90-490.00-730-00	Capital Outlay Vehicle	-	44,628	44,628
<b>Total Capital Outlay</b>		45,000	81,108	126,108
<b>Transfers. Debt Svc, Contingency</b>				
221-406.90-490.00-820-60	Trans Out - PERS Debt Svc	38,985	14,887	53,872
221-406.90-490.00-900-00	Contingency	1,659,177	(444,313)	1,214,864
<b>Total Transfers, Debt Svc, Contingency</b>		1,698,162	(429,426)	1,268,736
<b>Total Expenditures</b>		2,800,770	-	2,800,770
Total Change should = 0 >>			-	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Amy Hansford	Date	6/10/2026	