

**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 18<sup>th</sup> day of June 2025.

BOARD OF COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: NOT Present  
Kellie Jo Smith, Chair

By: [Signature]  
Casey Garrett, Commissioner

By: [Signature]  
Margaret Magruder, Commissioner

Approved as to form:

By: [Signature]  
Office of County Counsel

**Change Allocatons for Grant Fund to  
align Allocations to Expenditures**

Department: <b>Fund 208 - Grants &amp; Restricted Funds</b>		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE	NEW
			+ = increase - = decrease	Budget
<b>Revenue</b>		0		
		0	0	0
	<b>Total Resources</b>	0	0	0
<b>Personnel Services</b>				
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
	<b>Total Personnel Services -</b>	0	1,522,338	1,522,338
<b>Materials &amp; Services</b>				
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
	<b>Total Materials &amp; Services</b>	2,321,507	(1,541,438)	780,069
<b>Debt, Capital, Transfers</b>				
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
	<b>Total Transfers Out &amp; Capital Outlay</b>	11,989	19,100	31,089
<b>Reserves for Future Expense</b>				
		0		0
		0	0	0
	<b>Total Resreves for Future Expense</b>	0	0	0
<b>Contingency</b>				
		0	0	0
	<b>Total Contingency</b>	0	0	0
	<b>Total Expenditures</b>	2,333,496	0	2,333,496
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				

**Change Allocatons for Parks & Rec from  
Reserves to Transfers Out**

Department: <b>Fund 202 - Parks &amp; Rec</b>		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
<u>Revenue</u>				
	Total Resources	0	0	0
<b>Personnel Services</b>				
	Total Personnel Services -	0	0	0
<u>Materials &amp; Services</u>				
	Total Materials & Services	0	0	0
<b>Debt, Capital, Transfers</b> 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
<b>Reserves for Future Expense</b> 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
<b>Contingency</b>		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				

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

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

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

Department: <b>Fund 204 - Fair</b>		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
<b>Revenue</b>				
	Total Resources	0	0	0
<b>Personnel Services</b>				
	Total Personnel Services -	0	0	0
<b>Materials &amp; Services</b>				
	Total Materials & Services	0	0	0
<b>Debt, Capital, Transfers</b> 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
<b>Reserves for Future Expense</b>				
	Total Reseves for Future Expense	0	0	0
<b>Contingency</b> 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
	<b>Total Expenditures Allocation Changes</b>	122,548	0	122,548
Total Change should = 0 >>				
Prepared By	Pamela Smith, Director of Finance		Date:	6/8/2025

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

Department: <b>Fund 218 - SIP</b>		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE + = increase - = decrease	NEW Budget
<b>Revenue</b>				
	Total Resources	0	0	0
<b>Personnel Services</b>				
	Total Personnel Services -	0	0	0
<b>Materials &amp; Services</b>				
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
<b>Debt, Capital, Transfers</b>				
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
<b>Reserves for Future Expense</b>				
	Total Resreves for Future Expense	0	0	0
<b>Contingency</b>				
	Total Contingency	0	0	0
	<b>Total Expenditures Allocation Changes</b>	<b>543,581</b>	<b>0</b>	<b>543,581</b>
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				

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

Department: <b>Fund 208 - Grants &amp; Restricted Fund</b>		BUDGET		
G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
	Total Resources	0	0	0
<b>Personnel Services</b>				
	Total Personnel Services -	0	0	0
<b>Materials &amp; Services</b>				
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
	<b>Total Materials &amp; Services</b>	9,633	0	9,633
<b>Debt, Capital, Transfers</b>				
	Total Transfers Out & Special Payments	0	0	0
<b>Reserves for Future Expense</b>				
	Total Resreves for Future Expense	0	0	0
<b>Contingency</b>				
	Total Contingency	0	0	0
	<b>Total Expenditures Allocation Changes</b>	9,633	0	9,633
Total Change should = 0 >>				
Prepared By		Date: 6/8/2025		
Pamela Smith, Director of Finance				