

A public hearing of the Columbia County Board of Commissioners will be held on June 11, 2025, at or after 9:30 a.m. at the John Gumm Building and Civic Center, auditorium, 251 St Helens St., St. Helens, Oregon and at or after 6:00 p.m. at the John Gumm Building and Civic Center, community meeting room, 251 St Helens, St., St. Helens, Oregon. The purpose of these hearings is to hear public comment on the budget for the fiscal year beginning July 1, 2025, as approved by the Columbia County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 230 Strand Street in St Helens, between the hours of 8:30 a.m. and 5 p.m. Monday through Friday. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. This meeting will be conducted in hybrid via a meeting link provided at www.columbiacountyor.gov/meetings.

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TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	39,749,177	39,820,802	30,733,644
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	13,247,091	13,182,704	15,497,490
Federal, State and all Other Grants, Gifts, Allocations and Donations	16,984,989	18,863,850	21,055,497
Revenue from Bonds and Other Debt	6,000,000	1,055,693	0
Interfund Transfers / Internal Service Reimbursements	11,364,272	10,217,607	8,972,595
All Other Resources Except Current Year Property Taxes	5,403,416	2,967,004	2,746,073
Current Year Property Taxes Estimated to be Received	15,388,013	16,466,625	16,640,560
Total Resources	108,136,958	102,574,285	95,645,859

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	27,770,220	32,596,847	32,610,535
Materials and Services	21,603,838	32,708,701	29,284,948
Capital Outlay	13,707,103	9,754,833	4,808,398
Debt Service	1,458,972	1,723,700	1,919,604
Interfund Transfers	6,206,402	4,931,425	5,994,636
Contingencies	0	12,387,460	9,789,247
Special Payments	5,241	5,000	5,200
Unappropriated Ending Balance and Reserved for Future Expenditure	1,819	8,466,319	11,233,291
Total Requirements	70,753,595	102,574,285	95,645,859

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-2026
100 General Fund	17,033,842	20,869,997	17,525,248
FTE	85.44	74.10	72.79
201 Public Works Fund	7,663,900	13,225,538	14,630,462
FTE	24.14	24.34	24.14
202 Forest, Parks & Rec Fund	1,230,436	2,725,122	1,897,022
FTE	3.20	3.20	3.20
203 Community Justice Fund	3,057,136	6,400,297	5,996,085
FTE	16.90	18.10	18.35
204 Fairgrounds Fund	693,779	894,836	853,847
FTE	0.50	0.00	0.00
207 Solid Waste Franchise Fund	3,413,943	9,447,525	10,797,304
FTE	1.93	1.85	1.85
208 Grant Fund	16,379,670	13,808,490	5,654,028
FTE	3.19	10.85	11.99

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-2026
209 Corner Preservation Fund	117,213	282,904	217,675
FTE	0.70	0.70	0.70
210 Inmate Benefits Fund	310,218	950,867	622,208
FTE	0.00	0.00	0.00
211 Courthouse Security Fund	34,896	205,740	199,290
FTE	0.00	0.00	0.00
213 Law Library Fund	53,570	98,271	74,942
FTE	0.00	0.00	0.00
214 Economic Deveopment Fund	1,054,108	1,187,253	1,469,450
FTE	0.00	0.00	0.00
216 Public Transit Fund (CC Rider)	1,934,178	3,190,005	4,100,611
FTE	3.00	9.60	9.55
217 Land Development-Building Services Fund	1,048,442	1,695,025	1,813,719
FTE	6.10	6.40	6.40
218 Strategic Investment Program Fund	1,629,516	1,582,705	1,518,498
FTE	0.00	0.00	0.00
220 Jail Fund	8,617,880	10,242,306	11,885,458
FTE	35.46	34.44	32.94
221 Sheriff Patrol Levy	685,669	2,833,354	3,613,922
FTE	0.00	7.00	6.50
230 PERS Reserve Fund	158,261.00	650,000.00	742,936.00
FTE	0.00	0.00	0.00
231 Internal Services Fund	5,337,495	6,409,644	5,781,399
FTE	26.00	27.20	27.05
232 Clerk Records Reserve Fund	1,003	51,367	54,334
FTE	0.00	0.00	0.00
301 Capital Projects Fund	237,812	2,782,332	2,801,484
FTE	0.00	0.00	0.00
305 Major Projects Fund	58,607	562,304	349,538
FTE	0.00	0.00	0.00
403 Debt Service Fund	2,021	2,478,403	3,046,399
FTE	0.00	0.00	0.00
Total Requirements	70,753,595	102,574,285	95,645,859
Total FTE	206.56	217.78	215.46

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
<p>The proposed FY 2025-2026 budget totals \$95,645,859 for all funds, \$7,017,151 less than the 2024-2025 budget. The proposed General Fund budget is \$17,525,248 or \$3,344,749 less than last year's Budget. It should be noted that large reductions in revenues/expenditures, especially in the General Fund, and Grants/Restricted Funds are the result of the difference in receiving over \$14M in ARPA Funds since 2022, funds that are no longer available. Those grants have now been spent out and those large balances are no longer reflected in the funds. The decrease in the General Fund is largely due to factors noted above as well as dealing with stagnant revenues while fixed costs, like Salary & Benefits continue to rise. The County was able to make substantial cuts to the 24/25 projected expenditures while utilizing grant funds and other revenues to bring the ending fund balance for 24/25 into a positive number. This balance forward has helped to reduce the burden of trying to bring the 2025/2026 Budget for the General Fund into balance. These challenges, in addition to Personnel Service increases, were offset by reducing Contingency and Reserve for Future Expenses to zero. The General Fund budget includes negotiated cost-of-living and benefit increases that raised Personnel Expenses but by instituting a 7.31% furlough program, we were able to not only keep the cost down but reduce it compared to last years budget by \$356k in the General Fund and maintain only a \$284k increase across all funds. The remaining funds increased across the board by \$1M primarily due to the increased contingency and reserves for future spending which total \$21.5M for 2025-2026. This budget maintains current service levels. 27.5% of the budget is allocated to public safety functions. The General Fund makes up about 18% of the total budget and includes a variety of general government services such as assessor, tax collections land use planning, and public safety services including the Sheriff's Office patrol and the county's emergency management. The Public Works Fund and the Jail Operations Fund and Sheriff Levy Fund each have budgets totaling more than \$14.6 million, \$11.9 million and \$3.6 million respectively and combined make up 32% of the county's FY2025-2026 operational footprint.</p>			

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-2026
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amt Approved Next Year 2025-2026
Permanent Rate Levy (rate limit 0.5996 per \$1,000)	\$1.3956 / \$1,000	\$1.3956 / \$1,000	\$1.3956 / \$1,000
Local Option Levy -Jail	\$0.5797/\$1,000	\$0.5797/\$1,000	\$0.5797/\$1,000
Local Option Levy -Sheriff Patrol	\$0.00/\$1,000	\$0.00/\$1,000	\$0.2900/\$1,000
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	none	none
Other Bonds	\$4,250,000	none	none
Other Borrowings	\$6,148,379	\$1,055,693	none
Total	\$10,398,379	\$0	\$0

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.