

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Adoption of the)	
Columbia County Budget for Fiscal)	
Year 2025-2026 and the Appropriation)	RESOLUTION NO. 32-2025
and Levying of Ad Valorem Taxes)	
_____)	

THIS MATTER having come before the Board of County Commissioners of Columbia County, Oregon on the 25th day of June 2025; and

WHEREAS, the Columbia County Budget Committee approved the budget for the District for Fiscal Year 2025-2026 in the amount of \$95,645,859 for all funds and the tax levy for Columbia County at the permanent rate of \$1.3956 per thousand, the tax levy for jail operations at the rate of \$0.5797 per thousand and the tax levy for sheriff patrol operations at the rate of \$0.2900 per thousand on May 19, 2025; and

WHEREAS, the Board of County Commissioners has received the budget and made any necessary modifications and the same is now ready for adoption;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Columbia County Budget for fiscal year 2025-2026 in the total amount of \$95,645,859 be, and hereby is, adopted.

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2025, for the purpose of operating Columbia County for the fiscal year 2025-2026 be, and hereby are, appropriated as shown in Exhibit "A" which is attached hereto and incorporated herein by this reference.

IT IS FURTHER RESOLVED that the Board of County Commissioners hereby imposes the taxes provided for in the adopted budget upon the assessed value of all taxable property within the County at the permanent rate of \$1.3956 per \$1,000 of assessed value for operations; and at the rate of \$0.5797 per \$1,000 for jail operations local option levy; and at the rate of \$0.2900 per \$1,000 for sheriff patrol local option levy; and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within Columbia County as of 1:00 a.m. January 1, 2025;

The following allocation and categorization is subject to the limits of Article XI, Section 11b of the Oregon Constitution constitute the above aggregate levy:

Subject to the
General Government Limitation

Permanent Rate	\$1.3956 rate per \$1,000
Jail Operations Levy	\$0.5797 rate per \$1,000
Sheriff Patrol Levy	\$0.2900 rate per \$1,000

IT IS FURTHER RESOLVED that the Budget Officer certify to the County Clerk and County Assessor of Columbia County, Oregon, the tax levy made by this resolution, and the notice of property tax, and shall file with the Clerk's Office a copy of the budget as finally adopted.

DATED at St. Helens, Oregon this 25th day of June, 2025.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Kellie Jo Smith, Chair

By: 
Casey Garrett, Commissioner

By: Not Present
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel

EXHIBIT A**Adopted Budget Appropriations by Fund for Fiscal Year 2025-2026**

Fund #	Fund	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingencies	Special Payments	Unappropriated Fund Balance	TOTALS	FTE
100	General Fund	10,587,081	4,065,802	11,873	1,162,924	1,697,568	-	-		17,525,248	72.79
201	Public Works	3,415,289	8,113,462	1,050,000	-	128,807	1,922,904			14,630,462	24.14
202	Forest, Parks & Rec	451,587	534,098	260,682	-	468,986	181,669			1,897,022	3.20
203	Community Corrections	2,698,801	1,016,345	395,000	6,680	343,396	691,792		844,071	5,996,085	18.35
204	Fair	-	734,959	81,000			37,888			853,847	0.00
207	Solid Waste Transfer Station	252,420	3,621,671	450,000		10,959	883,294		5,578,960	10,797,304	1.85
208	Grants	1,573,959	2,456,792	1,320,931	-	166,261	46,214		89,871	5,654,028	11.99
209	Cornerstone Preservation	110,985	21,337	-	-	9,196	32,245		43,912	217,675	0.70
210	Inmate Benefits	-	575,136				47,072			622,208	0.00
211	Courthouse Security	-	2,187	20,000		32,000	145,103			199,290	0.00
213	Law Library	-	57,840				17,102			74,942	0.00
214	Economic Development		312,977			913,977	101,775		140,721	1,469,450	0.00
216	Public Transit-CC Rider	1,087,138	465,018	180,790	-	45,608	382,217		1,939,840	4,100,611	9.55
217	LDS-Building/Electrical	994,196	329,666	33,000	-	39,967	416,890			1,813,719	6.40
218	SIP	-	1,026,798			486,500		5,200		1,518,498	0.00
220	Jail	5,452,877	4,150,081	150,000		207,614	1,500,000		424,886	11,885,458	32.94
221	Sheriff Levy	1,057,608	439,000	45,000		38,985	374,152		1,659,177	3,613,922	6.50
230	PERS Reserve	742,936								742,936	0.00
231	Internal Services Fund	4,185,658	1,303,548	-	-	222,193	70,000			5,781,399	27.05
232	Clerk Records Reserve		54,334							54,334	0.00
301	Capital Projects			1,359,722		240,000	642,531		559,231	2,801,484	0.00
305	Major Projects		3,897	332,580					13,061	349,538	0.00
403	Debt Service John Gumm				750,000		2,296,399			3,046,399	0.00
Total All Funds		32,610,535	29,284,948	5,690,578	1,919,604	5,052,017	9,789,247	5,200	11,293,730	95,645,859	215.46
		34.1%	30.6%	5.9%	2.0%	5.3%	10.2%	0.0%	11.8%	100.0%	