

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR COLUMBIA COUNTY, OREGON

In the Matter of the Adoption of the)
Columbia County Budget for Fiscal)
Year 2026-2027 and the Appropriation) RESOLUTION NO. 19-2026
and Levying of Ad Valorem Taxes)
_____)

THIS MATTER having come before the Board of County Commissioners of Columbia County, Oregon on the 24th day of June 2026; and

WHEREAS, the Columbia County Budget Committee approved the budget for the County for Fiscal Year 2026-2027 in the amount of \$93,438,660 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 7, 2026; 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 2026-2027 in the total amount of \$93,438,660 be, and hereby is adopted.

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2026, for the purpose of operating Columbia County for the fiscal year 2026-2027 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 2026-2027 upon the assessed value of all taxable property within Columbia County as of 1:00 a.m. January 1, 2026.

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

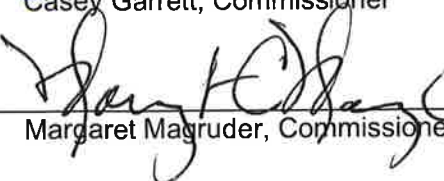
IT IS FURTHER RESOLVED that the Budget Officer certify to the County Clerk and County Assessor of Columbia County, Oregon, the tax levy made by this resolution, and the notice of property tax, and shall file with the Clerk's Office a copy of the budget as finally adopted.

DATED at St. Helens, Oregon this 24th day of June, 2026.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Kellie Jo Smith, Chair

By: 
Casey Garrett, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

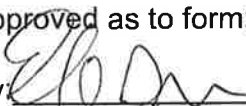
By: 
Office of County Counsel

EXHIBIT A

Adopted Budget Appropriations by Fund for Fiscal Year 2026-2027

Fund #	Fund	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingencies	Special Payments	Unapprop Ending Fund Balance	TOTALS	FTE
100	General Fund	10,974,152	4,496,907	40,000	1,188,259	1,544,873	-	-	-	18,244,191	68.31
201	Public Works	3,537,971	3,263,021	1,065,000	-	127,797	2,974,063	-	-	10,967,852	22.49
202	Forest, Parks & Rec	491,577	511,552	600,000	-	16,791	5,820	-	250,687	1,876,427	3.20
203	Community Corrections	2,961,483	865,901	20,000	-	350,391	759,484	-	956,098	5,913,357	9.11
204	Fair	-	790,958	80,000	-	-	736	-	-	871,694	0.00
207	Solid Waste Transfer Station	316,987	3,417,729	510,000	-	812,976	2,294,860	-	5,600,000	12,952,552	2.00
208	Grants	1,525,172	1,676,482	426,852	-	1,172,942	433,145	-	24,859	5,259,452	12.80
209	Cornerstone Preservation	104,830	18,442	-	-	9,438	52,890	-	31,927	217,527	0.70
210	Inmate Benefits	-	474,272	-	-	-	-	-	-	474,272	0.00
211	Courthouse Security	-	1,475	-	-	32,000	148,881	-	-	182,356	0.00
213	Law Library	-	57,958	-	-	-	10,269	-	-	68,227	0.00
214	Economic Development	-	295,242	-	-	686,500	28,790	-	-	1,010,532	0.00
216	Public Transit-CC Rider	1,172,501	487,382	172,805	-	45,293	501,261	-	414,971	2,794,213	9.55
217	LDS-Building/Electrical	1,087,133	341,089	35,000	-	42,579	417,565	-	-	1,923,366	6.65
218	SIP	-	800,000	-	-	510,000	-	5,500	-	1,315,500	0.00
220	Jail	5,768,701	4,349,411	75,000	-	219,460	-	-	730,320	11,142,892	32.44
221	Sheriff Levy	1,573,971	731,873	70,000	-	61,347	1,362,439	-	591,798	4,391,428	7.00
230	PERS Reserve	200,000	-	-	-	-	389,490	-	-	589,490	0.00
231	Internal Services Fund	4,124,456	1,377,872	-	-	250,811	79,275	-	-	5,832,414	23.45
232	Clerk Records Reserve	-	10,000	-	-	-	42,979	-	-	52,979	0.00
301	Capital Projects	-	-	20,718	-	230,000	2,208,385	-	559,231	3,018,334	0.00
305	Major Projects	-	-	99,697	-	102,058	151,151	-	89,168	442,074	0.00
403	Debt Service John Gumm	-	-	-	-	-	3,897,531	-	-	3,897,531	0.00
Total All Funds		33,838,934	23,967,566	3,215,072	1,188,259	6,215,256	15,759,014	5,500	9,249,059	93,438,660	197.70
		36.2%	25.7%	3.4%	1.3%	6.7%	16.9%	0.0%	9.9%	100.0%	