

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

| | | |
|--|--------------------------------|------------------------|
| In the Matter of the Adoption of the Columbia County Budget for Fiscal Year 2021-2022 and the Appropriation and Levying of Ad Valorem Taxes |))))) <hr/> | RESOLUTION NO. 31-2021 |
|--|--------------------------------|------------------------|

THIS MATTER having come before the Board of County Commissioners of Columbia County, Oregon, on the 30th day of June, 2021; and

WHEREAS, the total amount approved by the Columbia County Budget Committee for all funds is \$89,543,937 for Columbia County; and

WHEREAS, the Board of County Commissioners has received the budget and has 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 2021-2022 in the total amount of \$89,543,937 be, and hereby is, adopted; and

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2021, for the purpose of operating Columbia County for the fiscal year 2021-2022 be, and hereby are, appropriated as shown in Exhibit "A" which is attached hereto and incorporated herein by this reference; and

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 the jail operations local option levy; and that these taxes are hereby imposed and categorized for tax year 2021-2022 upon the assessed value of all taxable property within Columbia County as of 1:00 a.m. January 1, 2021; and

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

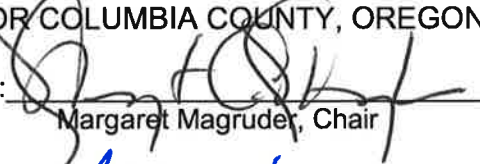
Subject to the
General Government Limitation

Permanent Rate \$1.3956 rate per \$1,000
Jail Operations Levy \$0.5797 rate per \$1,000; and

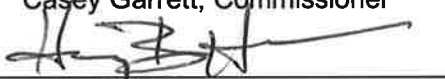
IT IS FURTHER RESOLVED that the Budget Officer shall certify to the County Clerk and County Assessor of Columbia County, Oregon, the tax levy made by this resolution, and the notice of property tax, and shall file with the Clerk's Office a copy of the budget as finally adopted.

DATED at St. Helens, Oregon this 30th day of June, 2021.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Margaret Magruder, Chair

By: Recused
Casey Garrett, Commissioner

By: 
Henry Heimuller, Commissioner

Approved as to form:

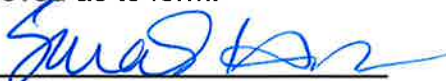
By: 
Office of County Counsel

Exhibit A

**2021-2022
ADOPTED BUDGET APPROPRIATIONS**

| <u>2021/2022 ADOPTED</u> | <u>Personal Services</u> | <u>Materials & Services</u> | <u>Capital Outlay</u> | <u>Debt Service</u> | <u>Interfund Transfers</u> | <u>Operating Contingencies</u> | <u>Other Expenses</u> | <u>2021/2022 Total Adopted</u> |
|--|--------------------------|---------------------------------|-----------------------|---------------------|----------------------------|--------------------------------|-----------------------|--------------------------------|
| Non-Departmental | - | 222,500 | - | 979,233 | 1,260,625 | 1,189,420 | - | 3,651,778 |
| Commissioners | 729,630 | 62,900 | - | - | - | - | - | 792,530 |
| Assessor | 1,320,433 | 342,718 | - | - | - | - | - | 1,663,151 |
| GIS | 236,418 | 60,800 | - | - | - | - | - | 297,218 |
| Tax Collection | 206,329 | 123,851 | - | - | - | - | - | 330,180 |
| Clerk | 342,483 | 142,901 | - | - | - | - | - | 485,384 |
| Elections | 97,232 | 128,450 | - | - | - | - | - | 225,682 |
| Sheriff | 2,468,741 | 1,004,987 | 290,000 | - | - | - | - | 3,763,728 |
| Surveyor | 181,969 | 38,316 | - | - | - | - | - | 220,285 |
| District Attorney | 1,659,899 | 312,803 | - | - | - | - | - | 1,972,702 |
| Justice Court | 269,858 | 231,664 | - | - | 35,600 | - | - | 537,122 |
| CC Firing Range | - | 11,059 | - | - | - | - | - | 11,059 |
| Juvenile | 696,460 | 373,256 | - | - | - | - | - | 1,069,716 |
| Counsel | 600,428 | 68,300 | - | - | - | - | - | 668,728 |
| Veterans | - | 132,302 | - | - | - | - | - | 132,302 |
| Public Health | 1,389,754 | 478,289 | - | - | - | - | - | 1,868,043 |
| Emergency Svcs | 271,343 | 91,598 | - | - | - | - | - | 362,941 |
| Finance | 620,929 | 198,629 | - | - | - | - | - | 819,558 |
| Treasurer | - | 40,246 | - | - | - | - | - | 40,246 |
| Land Dev-Planning | 761,362 | 228,907 | - | - | - | - | - | 990,269 |
| IT Services | 686,412 | 299,650 | 45,000 | - | 55,000 | - | - | 1,086,062 |
| Public Affairs | - | - | - | - | - | - | - | - |
| Human Resources | 212,318 | 50,700 | - | - | - | - | - | 263,018 |
| General Services | 554,186 | 257,556 | 175,000 | - | 25,000 | - | - | 1,011,742 |
| TOTAL GENERAL FUND APPROPRIATIONS | 13,306,184 | 4,902,382 | 510,000 | 979,233 | 1,376,225 | 1,189,420 | - | 22,263,444 |
| 201 Public Works | 2,914,186 | 13,904,844 | 1,025,000 | - | - | 709,007 | - | 18,553,037 |
| 202 Forest, Parks & Rec | 302,676 | 336,559 | 228,540 | - | - | 740,625 | - | 1,608,400 |
| 203 Community Corrections | 2,243,954 | 646,279 | 157,640 | 6,680 | 240,000 | 1,752,865 | - | 5,047,418 |
| 204 Fair | - | 559,502 | 50,000 | - | - | 8,698 | - | 618,200 |
| 207 Solid Waste Transfer Station | 213,564 | 2,593,737 | 280,000 | 323,660 | - | 3,192,002 | - | 6,602,963 |
| 208 Grants | 3,398,496 | 5,315,355 | 4,816,901 | - | - | 13,085 | - | 13,543,837 |
| 209 Cornerstone Preservation | 86,895 | 12,564 | - | - | - | 193,041 | - | 292,500 |
| 210 Inmate Benefits | - | 167,500 | - | - | - | 388,129 | - | 555,629 |

Exhibit A

**2021-2022
ADOPTED BUDGET APPROPRIATIONS**

| <u>2021/2022 ADOPTED</u> | <u>Personal Services</u> | <u>Materials & Services</u> | <u>Capital Outlay</u> | <u>Debt Service</u> | <u>Interfund Transfers</u> | <u>Operating Contingencies</u> | <u>Other Expenses</u> | <u>2021/2022 Total Adopted</u> |
|---|--------------------------|---------------------------------|-----------------------|---------------------|----------------------------|--------------------------------|-----------------------|--------------------------------|
| 211 Courthouse Security | - | 7,972 | 67,000 | - | - | 167,232 | - | 242,204 |
| 213 Law Library | - | 46,953 | - | - | - | 20,547 | - | 67,500 |
| 214 Economic Development | - | 303,989 | - | - | 415,000 | 158,011 | - | 877,000 |
| 216 Public Transit-CC Rider | 391,795 | 980,164 | 711,890 | - | - | 101,635 | - | 2,185,484 |
| 217 Land Development-Building | 924,832 | 126,352 | - | - | - | 59,316 | - | 1,110,500 |
| 218 SIP | - | 869,941 | - | - | 487,861 | - | 5,431 | 1,363,233 |
| 220 Jail | 4,360,707 | 3,076,594 | 693,320 | - | - | 1,139,289 | - | 9,269,910 |
| 230 PERS Reserve | 390,222 | 200,000 | - | - | - | 809,778 | - | 1,400,000 |
| 231 Risk Management | - | 211,000 | - | - | - | - | - | 211,000 |
| 232 Clerk Records Reserve | - | 40,000 | - | - | - | 16,500 | - | 56,500 |
| 301 Capital Projects | - | 100,000 | 652,000 | - | 125,000 | 993,128 | - | 1,870,128 |
| 305 Major Projects | - | - | 301,000 | - | - | 4,050 | - | 305,050 |
| Other Funds Total Appropriations | 15,227,327 | 29,499,305 | 8,983,291 | 330,340 | 1,267,861 | 10,466,938 | 5,431 | 65,780,493 |
| County Total Appropriations | 28,533,511 | 34,401,687 | 9,493,291 | 1,309,573 | 2,644,086 | 11,656,358 | 5,431 | 88,043,937 |

Footnote: The following is a listing of the budgeted ending fund balances for the 2021-2022 fiscal year. These amounts are a part of the 2021-2022 fiscal year budget, but are not appropriated. There is no spending authority given to "reserve for future expenditure".

| | | | |
|------------------------------|------------|---|-------------------|
| General Fund | 1,500,000 | Public Transit | - |
| Public Works | - | Jail | - |
| | | Total Reserve for Future Expenditure | 1,500,000 |
| General Fund Total Resources | 23,763,444 | Total County Budget for Fiscal 2021/2022 | 89,543,937 |
| Public Works Fund Resources | 18,553,037 | | - |
| Solid Waste Fund Resources | 6,602,963 | | - |