



Revenue Options Workgroup

Committee Report

March 18, 2026

DRAFT

The Revenue Options Workgroup prepared this report for the County Commissioners and staff to help review and develop ideas for revenue generation, particularly for the General Fund, but for other funds as well.

County Commissioners

Kellie Jo Smith
Margaret Magruder
Casey Garrett

Workgroup

Suzie Dahl
Lindsay Elder
Larry Evenson
Amy Hansford
Sarah Hanson
Jacyn Normine
Mike Russell

DRAFT

TABLE OF CONTENTS

1. Introduction
2. Recommended Ideas
3. List of All Ideas
4. Conclusion
5. Attachment A – City Business License Full Spreadsheet

In addition to the listing of ideas, the Workgroup includes appendices for past related work. They are:

Appendix 1 - Fiscal Sustainability in Columbia County: A Path Forward, September 2019, ECONorthwest.

Appendix 2 – Revenue Project Implementation Memo dated October 31, 2019, from the Revenue Project Staff Team.

DRAFT

1 Introduction

Columbia County continues to face fiscal challenges. Most recently, the Fiscal Year 2025-2026 Budget process included implementation of furloughs for employees across the organization as a measure to cut costs and stay within budget. This action highlights the need to look at revenue options for the County and ways to stabilize funding as costs continue to rise.

The Board of Commissioners requested that a group of employees, comprised of Department Heads, meet, review current revenues, research past efforts, and brainstorm new ideas for generating revenue to the County's General Fund.

The Revenue Option Workgroup began meeting in October 2025 and has met regularly since then. This report is the result of the workgroup's analysis and is submitted for the Board's consideration.

2 Recommended Ideas

After developing a list of all ideas (provided in the next chapter), the workgroup prioritized and further developed a list of ideas that rose to the top as reasonable and implementable.

2.1 Establish a County-wide Business License

The workgroup would like the Board to consider establishing a business license registration process; the chart below shows that cities are already collecting business license fees for outside city limits; this is a missed opportunity for the County.

There are two ways to go about this; establish a license fee in rural areas only, or county-wide (including cities). Establishing fees for only rural areas is easier to implement but would not be a big revenue generator. Establishing it countywide would require the consent of the cities but would result in larger revenue amounts. Currently, all cities in Columbia County have a business license fee. The following table summarizes some of the fees charged by individual cities within Columbia County. See Attachment A for full spreadsheet.

City	License Base Fee	Additional Per Employee Fee	Outside City Limit Fee	Sidewalk Vendor Fee
Scappoose	\$70		\$100	
St. Helens	\$65	\$65-140 scale	\$150	\$150
Rainier	\$45	\$6 per	\$100	\$15 week
Clatskanie	\$60	\$5 / \$2.5 scale	\$75	\$60 (farm mkt)
Columbia City	\$50	\$5 per	\$100	
Vernonia	\$60		\$80	

Benefits of having business licenses including legal operation in a jurisdiction, compliance with zoning laws, health and safety regulations, credibility and trust to customers, partners and stakeholders. Many times, a business license is required by wholesalers, retailers, contractors, etc. which enables the business to purchase at a reduced rate.

The workgroup envisions the County Business License fee would be in addition to these city fees. One option, to help garner city consent, would be to have cities administer the collection fee within their jurisdiction and in exchange they keep a 5% administration fee.

The County Business License fee could be structured as follows:

Number of Employees	Fee
Up to 25 employees	\$100 per year
26-99 employees	\$200 per year
100-249 employees	\$350 per year
250+ employees	\$500 per year
Short Term Rentals	\$200 per year

Under this fee schedule, it is estimated that this fee could potentially generate up to \$416,000.00 - per year in discretionary revenue with an estimated 4116 businesses within the county at this time (*2023 Census Data*).

In comparison, establishing the fee only in rural Columbia County would generate far less revenue. Additional research is required to determine the exact number of rural businesses that exist within the county.

2.2 Increase the Natural Resource Depletion Fee (currently \$0.15/ton)

The Natural Resource Depletion fee or aggregate mining fee currently generates approximately \$400,000 to \$500,000 per year to the Road Fund in Public Works. The fee was last raised 20 years ago, in 2006. The workgroup recommends that an increase to this fee be evaluated as it is essential to help meet the increased costs required for the County Road Fund.

2.3 Implement regular fee increases for various department's existing and proposed fees

The workgroup recommends the Board consider instructing Departments to review their fees annually and determine if they need to be raised. Part of the implementation of this

should include guidance that fee structures are designed for cost recovery of providing the service or process. Any fee increases should be part of annual budget conversations and annually include the prior year CPI-U West Region.

2.4 Implementation of fees for Use of County Properties (John Gumm Building & Civic Center, Courthouse Plaza, Parking lots)

The workgroup would like the Board to consider establishing fees for the use of county facilities. This could be mirrored after the process used by the Columbia County Fairgrounds to rent out facilities.

The workgroup sees opportunities for the County to charge for the use of the auditorium, kitchen, and Community Room within the John Gumm Building & Civic Center. A proposed fee structure is being explored for each venue. A policy for space use, restrictions (liquor use), scheduling and other logistics would have to be implemented. The workgroup is currently delving into this to provide more detail soon.

The workgroup also sees an opportunity to charge for use of the Courthouse Plaza for events. Currently, the Plaza is used by the City of St. Helens for the 4th of July Celebration, Halloween Town (September/October) and Christmas related activities.

As an example, the County could charge the City of St. Helens an annual fee for their use of the Plaza. The workgroup considered utilizing a similar fee structure already in place for Camp Wilkerson, which charges \$200/day. The Halloween Town event lasts approximately 40 days which would generate \$8,000 in fees.

Also, the County has approximately 142 parking spaces located around the Courthouse complex. If the County elects, this could also generate parking fees for special events and/or for weekend use. These fees could be collected in collaboration with the event coordination and the City of St. Helens.

Parking fees and implementation ideas are currently being researched.

(See County Facility Use (rental) Fees, next page)

Auditorium and Corridor Events

Non-Refundable	Reservation Fee	Alcohol on Premises	Janitorial Fee	Kitchen Flat Rate	Tech Fee	1/2-day rate	Full Day Rate	After Hours and weekends, an additional hourly rate
Public Event	\$250.00	\$250.00	\$350.00	\$110.00	\$150.00	\$500.00	\$1,000.00	\$55.00 per hour
Non-Profit 501-C Event	\$250.00	\$250.00	\$350.00	\$110.00	\$150.00	\$300.00	\$800.00	\$40.00 per hour

Auditorium Meeting Space

Non-Refundable	Reservation Fee	Alcohol on Premises	Janitorial Fee	Kitchen Flat Rate	Tech Fee	Per hour	After Hours and weekends, an additional hourly rate
Public Meeting Space	\$ 150.00	no Alcohol	\$200.00	\$75.00	\$150.00	\$200.00	\$55.00 per hour
Non-Profit 501 (c) (Meeting Space)	\$ 150.00	no Alcohol	\$200.00	\$75.00	\$150.00	\$100.00	\$40.00 per hour

Community Room Meeting Space

Non-Refundable	Reservation Fee	Alcohol on Premises	Janitorial Fee	Kitchen Flat Rate	Tech Fee	Per hour	After Hours and Weekends additional hourly rate
Public Meeting Space	\$150.00	no Alcohol	\$75.00	N/A	\$75.00	\$75.00	\$40.00
Non-Profit 501 (c) (Meeting Space)	\$150.00	no Alcohol	\$75.00	N/A	\$75.00	\$75.00	\$40.00

2.5 SDC Fees for Roads and Parks

The current SDC fees for both Roads and Parks have not been updated since 2007. The workgroup has calculated the CPI-U West Region from 2009 through 2025 and recommends a 54.88 % increase in SDC fees for both Roads and Parks to bring current, then update fees annually with the CPI-U West Region.

Over a five-year period, SDC fees from 2020 through 2025 amount to \$586,483.28 for *Roads* and \$168,590.00 for *Parks*, which total \$755,073.28 during this time.

Land Development Services currently retains a 5% administrative fee for calculating and collecting the fees and paying all the credit card costs. Over 5 years this equaled \$37,753.66 (or \$7,550.73 annually) in administrative fees. The workgroup recommends increasing the SDC administrative fee to 20% for both *Roads* and *Parks*, the annual impact increases to \$30,202.

2.6 School Construction Excise Tax

In 2007 SB 1036 passed which allowed school districts to impose tax on new construction. Construction taxes imposed by a school district must be collected by a local government, local service district, special government body, state agency or state official that issues a permit for structural improvements regulated by the state building code. An (IGA) intergovernmental agreement with local governments collecting the tax is required and collection expenses are limited to 4% of tax revenue.

Scappoose School District and St. Helens School District have imposed this tax. Both the City of Scappoose and the City of St. Helens collect the tax fees and retain the maximum 4% for revenue. Columbia County also collects the fees for unincorporated Scappoose School District and St. Helens School District; the current IGA only charges a 1% tax revenue; the workgroup recommends updating the IGA to collect the full 4% tax revenue to cover the burden of rising credit card fees.

2.7 Implementation of Cable Franchise Fees

The Cable Communications Policy Act of 1984 (“Cable Act”), authorizes, and likely requires the County to have a cable franchise program, which would charge cable operators for use of public road right-of-way in the County. The amount of a franchise fee under the Cable Act is expressly capped at five percent of revenue from the provision of cable services in the jurisdiction. We may also be able to charge a fee per lineal feet for infrastructure that simply passes through the County in the right-of-way. Cable operators are defined in the Cable Act and refers to traditional cable companies that directly provide cable services to subscribers of landline facilities owned by the company. Some providers of video services are not cable operators. For example, Netflix and Hulu likely are not cable operators.

To adopt a Cable Franchise Program, the County would need to adopt an ordinance compliant with the Cable Act and negotiate one or more Franchise Agreements with Cable

operators. There will be some initial up-front cost to do this work, given the technical requirements, including hiring outside Counsel to assist with Ordinance development and negotiations. It is unclear how much net revenue would be raised by a franchise program.

2.8 Implement a County Transient Lodging Tax

The first revenue generating option that the workgroup recommends that would require a public vote would be imposition of a County transient lodging tax. This tax would be imposed on customers utilizing overnight accommodation for lodging.

This was recommended in 2019 revenue report, Fiscal Sustainability in Columbia County: A Path Forward Exhibit 9. (Appendix 1). At the time, it was suggested that an eight percent tax be proposed for initial implementation. At that level with a 70/30 split would generate \$636k over a five-year period (*70% to tourism and 30% to Cities and/or Counties*).

UPDATE: With recent passage of HB 4148 (2026) this tax revenue is now a 50/50 split, at approximately \$1,060,000. over a five-year period.

It is recommended that if the Board chooses to move ahead with this tax proposition, that the percentage be reevaluated.

2.9 Impose a Timber Tax

The second recommendation requiring a public vote would be a county timber tax. Imposition of this tax would impact landowners of property where timber has been harvested. This was also a recommendation included in the 2019 revenue report, Fiscal Sustainability in Columbia County: A Path Forward Exhibit 11. (Appendix 1).

If selected to move forward, several questions would need to be answered. Would the State of Oregon be able and willing to collect the tax or would another mechanism need to be created. The board rate fee would have to be evaluated, in 2019, the recommended fee was at \$5.98 per Million Board Feet. The county would have to evaluate if exemptions would be utilized for small harvest operations.

2.10 Impose a County Vehicle Registration Fee

Another recommendation requiring a public vote would be to enact a county ordinance establishing local collection of vehicle registration fees. This ordinance would be required

to go to a public vote establishing the practice. This was also proposed in the 2019 revenue report, Fiscal Sustainability in Columbia County: A Path Forward Exhibit 8. (Appendix 1).

At the time, the proposed fee was \$43 per biennium but statute would require a 60/40 split with the cities within the county. If this option was selected, a review of the fee imposed should occur to ensure it is commensurate with similar counties with registration fees.

2.11 Formation of a Public Safety Service District

The workgroup met with the elected Sheriff Brian Pixley to discuss the viability of moving forward with the creation of a Public Safety Service District. The Sheriff discussed this would be another option that would need to go to a public vote. Currently the Sheriff's Office utilizes an Enforcement Levy and a Jail Levy (approved by voters) to supplement county funds for operations. These two levies are staggered to offset the impact to the public but require consistent messaging and the need to continue funding through public votes.

The formation of a service district would establish a permanent tax rate and a stable funding stream to manage public safety operations of the county. This option would require coordination with other local government entities and public safety within the county. Additional work would need to occur on establishing the framework on what a service district would encompass.

3. Summary

This workgroup was charged to identify county revenue generating ideas and concepts. We utilized the work of the prior Revenue Project Staff Team, the report generated by ECONorthwest in 2019, and the input of the current revenue workgroup to provide a detailed and informed recommendation for the Board of Commissioners to review. Columbia County is facing an overall revenue shortfall due to statutory restrictions on tax collecting and a lack of sustainable industry within the county. These challenges are the same ones identified in 2019. With increased costs for personnel, health care and general operating costs forecasted to rise steadily, mitigation via revenue generating mechanisms should be evaluated for viability and if practical lead to implementation.