

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        )  
and Levying of Ad Valorem Taxes            )  
\_\_\_\_\_ )                                    RESOLUTION NO. 32-2025

THIS MATTER having come before the Board of County Commissioners of Columbia County, Oregon on the 25<sup>th</sup> 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 25<sup>th</sup> day of June, 2025.

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 2025-2026**

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