

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Adoption of the)
Columbia County Budget for Fiscal)
Year 2024-2025 and the Appropriation) RESOLUTION NO. 26-2024
and Levying of Ad Valorem Taxes)
_____)

THIS MATTER having come before the Board of County Commissioners of Columbia County, Oregon on the 26th day of June 2024; and

WHEREAS, the Columbia County Budget Committee approved the budget for the District for Fiscal Year 2024-2025 in the amount of \$102,574,285 for all funds and further approved the tax levy for Columbia County at the permanent rate of \$1.3956 per thousand, as well as the tax levy for jail operations at the rate of \$0.5797 per thousand and the tax levy for law enforcement operations at the rate of \$0.2900 per thousand on May 21, 2024; 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 2024-2025 in the total amount of \$102,574,285 be, and hereby is, adopted.

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2024, for the purpose of operating Columbia County for the fiscal year 2024-2025 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 the jail operations local option levy; and at the rate of \$0.2900 per \$1,000 for the law enforcement local option levy; and that these taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within Columbia County as of 1:00 a.m. January 1, 2024.

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
Law Enforcement Levy	\$0.2900 rate per \$1,000; and

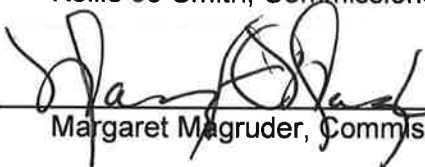
IT IS FURTHER RESOLVED that the Budget Officer certify to the County Clerk and County Assessor of Columbia County, Oregon, the tax levy made by this resolution, and the notice of property tax, and shall file with the Clerk's Office a copy of the budget as finally adopted.

DATED at St. Helens, Oregon this 26th day of June, 2024.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Casey Garrett, Commissioner

By: Not Present
Kellie Jo Smith, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel

**2024-2025
ADOPTED BUDGET APPROPRIATIONS**

BOOK _____ PAGE _____

<u>Fund/Department</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>2024/2025 Total Adopted</u>	<u>Total Reserve for Future Expenditure</u>
Non-Departmental	-	18,075	-	1,117,020	2,206,639	750,000	-	4,091,734	250,000
Compliance (Other)	21,504	2,482	-	-	927	-	-	24,913	-
Assessor	1,541,639	451,297	-	-	61,083	-	-	2,054,019	-
GIS	305,553	70,341	-	-	12,968	-	-	388,862	-
Tax Collection	285,284	156,294	-	-	11,222	-	-	452,800	-
Clerk	347,382	151,375	-	-	13,581	-	-	512,338	-
Elections	116,703	170,056	-	-	5,531	-	-	292,290	-
Sheriff	3,482,207	1,399,553	99,000	-	143,324	-	-	5,124,084	-
Surveyor	227,042	49,442	-	-	9,211	-	-	285,695	-
District Attorney	1,985,630	445,003	-	-	79,313	-	-	2,509,946	-
Justice Court	335,624	311,280	-	-	49,418	-	-	696,322	-
CC Firing Range	-	6,107	-	-	-	-	-	6,107	-
Juvenile	808,443	380,721	-	-	32,779	-	-	1,221,943	-
Veterans	-	199,900	-	-	-	-	-	199,900	-
Public Health	337,886	301,409	-	-	13,917	-	-	653,212	-
Emergency Svcs	359,767	122,687	-	-	14,883	-	-	497,337	-
Treasurer	-	22,828	-	-	-	-	-	22,828	-
Land Dev-Planning/Sanitation	1,234,046	302,586	-	-	49,035	-	-	1,585,667	-
100 GENERAL FUND APPROPRIATIONS	11,388,710	4,561,436	99,000	1,117,020	2,703,831	750,000	-	20,619,997	250,000
201 Public Works Appropriations	3,266,112	4,853,525	3,230,000	-	125,395	1,750,506	-	13,225,538	-
202 Forest, Parks & Rec Appropriations	420,224	542,336	217,179	-	15,534	650,000	-	1,845,273	879,849
203 Community Corrections Appropriations	2,469,977	882,206	58,337	6,680	336,767	852,328	-	4,606,295	1,794,002
204 Fair Fund Appropriations	-	737,288	72,548	-	-	85,000	-	894,836	-
207 Solid Waste Transfer Station Appropriations	240,498	3,053,743	434,384	-	10,307	1,250,000	-	4,988,932	4,458,593
208 Restricted Funds Appropriations	1,353,741	8,463,910	3,406,329	-	115,765	23,044	-	13,362,789	445,701
209 Cornerstone Preservation Appropriations	106,408	17,910	-	-	9,251	-	-	133,569	149,335
210 Inmate Benefits Appropriations	-	950,867	-	-	-	-	-	950,867	-
211 Courthouse Security Appropriations	-	17,373	43,045	-	32,000	113,322	-	205,740	-
213 Law Library Appropriations	-	44,500	23,943	-	-	29,828	-	98,271	-
214 Economic Development Appropriations	-	479,637	-	-	353,000	354,616	-	1,187,253	-
216 Public Transit-CC Rider Appropriations	1,187,304	461,496	879,267	-	48,437	296,626	-	2,873,130	316,875
217 Land Development-Bldg/Electr Appropriations	956,635	289,946	43,000	-	37,925	367,519	-	1,695,025	-
218 SIP Appropriations	-	938,765	-	-	638,940	-	5,000	1,582,705	-
220 Jail Fund Appropriations	5,482,612	3,643,213	305,000	-	210,004	601,477	-	10,242,306	-
221 Sheriff Levy	1,097,534	448,000	75,000	-	40,856	1,000,000	-	2,661,390	171,964
230 PERS Reserve Appropriations	300,000	350,000	-	-	-	-	-	650,000	-
231 Risk Management Appropriations	4,291,393	1,514,838	55,000	-	253,413	295,000	-	6,409,644	-
232 Clerk Records Reserve Appropriations	-	51,367	-	-	-	-	-	51,367	-
301 Capital Projects Fund Appropriations	-	330,000	339,497	-	-	2,112,835	-	2,782,332	-
305 Major Projects Fund Appropriations	-	89,000	473,304	-	-	-	-	562,304	-
403 Debt Service John Gumm Building	-	-	-	600,000	-	1,878,403	-	2,478,403	-
Other Funds Total Appropriations	21,172,438	28,159,920	9,655,833	606,680	2,227,594	11,660,504	5,000	73,487,969	8,216,319
County Total Appropriations	32,561,148	32,721,356	9,754,833	1,723,700	4,931,425	12,410,504	5,000	94,107,966	8,466,319

Footnote: The following is a listing of the budgeted ending fund balances for the 2024-2025 fiscal year. These amounts are a part of the 2024-2025 fiscal year budget, but are not appropriated. There is no spending authority given to "reserve for future expenditure".

General Fund	250,000	Comm Cor	1,794,002	Restricted Fnds	445,701	Public Transit	316,875
Parks & Rec	879,849	Solid Waste	4,458,593	Cornerstone	149,335	Sheriff Levy	171,964
Total Reserve for Future Expenditure							8,466,319

General Fund Total Resources	20,869,997	Total County Budget for Fiscal 2024/2025		102,574,285
Parks and Recreation Total Resources	2,725,122			
Community Corrections Total Resources	6,400,297			
Solid Waste Total Resources	9,447,525			
Restricted Funds Total Resources	13,808,490			
Cornerstone Preservation Total Resources	282,904			
Public Transit Total Resources	3,190,005			
Sheriff Levy Total Resources	2,833,354			
All Other Funds Total Resources	43,016,591			
102,574,285				
		total transfers	4,931,425	
		w/o transfers	97,642,860	