

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Adoption of the)
Columbia County Budget for Fiscal)
Year 2023-2024 and the Appropriation) RESOLUTION NO. 31-2023
and Levying of Ad Valorem Taxes)
_____)

THIS MATTER having come before the Board of County Commissioners of Columbia County, Oregon, on the 28th day of June 2023; and

WHEREAS, on June 7, 2023, the Columbia County Budget Committee approved the budget for all County Funds for Fiscal Year 2023-2024 in the amount of \$108,816,796, 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; 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 2023-2024 in the total amount of \$108,816,796 be, and hereby is, adopted; and

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2023, for the purpose of operating Columbia County for the fiscal year 2023-2024 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; 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 operations local option levy; and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within Columbia County as of 1:00 a.m. January 1, 2023; and

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 Operations Levy	\$0.2900 rate per \$1,000; and

IT IS FURTHER RESOLVED that the Budget Officer certify to the County Clerk and the 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 28th day of June, 2023.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Casey Garrett, Chair

By: 
Kellie Jo Smith, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel

Exhibit "A"

2023-2024 ADOPTED BUDGET APPROPRIATIONS

<u>2023/2024 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>2023/2024 Total Adopted</u>
Non-Departmental	-	92,512	-	1,074,426	1,359,575	1,190,000	-	3,716,513
Compliance (Other)	20,721	2,025	-	-	-	-	-	22,746
Commissioners	-	-	-	-	-	-	-	-
Assessor	1,444,400	376,027	-	-	-	-	-	1,820,427
GIS	293,718	73,685	-	-	-	-	-	367,403
Tax Collection	244,801	158,378	-	-	-	-	-	403,179
Clerk	331,828	153,101	-	-	-	-	-	484,929
Elections	116,359	134,150	-	-	-	-	-	250,509
Sheriff	3,149,045	1,240,175	-	-	-	-	-	4,389,220
Surveyor	212,045	42,752	-	-	2,500	-	-	257,297
District Attorney	1,889,405	388,485	35,000	-	-	-	-	2,312,890
Justice Court	299,683	251,151	-	-	38,000	-	-	588,834
CC Firing Range	-	7,855	-	-	-	-	-	7,855
Juvenile	788,064	352,459	-	-	-	-	-	1,140,523
Counsel	-	-	-	-	-	-	-	-
Veterans	-	145,340	-	-	-	-	-	145,340
Public Health	1,414,728	786,630	-	-	-	-	-	2,201,358
Emergency Svcs	319,490	103,831	-	-	-	-	-	423,321
Finance	-	-	-	-	-	-	-	-
Treasurer	-	31,497	-	-	-	-	-	31,497
Land Dev-Planning	820,420	171,336	-	-	15,000	-	-	1,006,756
Land Dev-Sanitation	374,061	75,769	-	-	20,000	-	-	469,830
IT Services	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
General Services	-	-	-	-	-	-	-	-
GENERAL FUND APPROPRIATIONS	11,718,768	4,587,158	35,000	1,074,426	1,435,075	1,190,000	-	20,040,427
201 Public Works Appropriations	3,234,047	13,556,184	1,115,000	-	-	1,526,019	-	19,431,250
202 Forest, Parks & Rec Appropriations	385,524	466,484	275,050	-	-	660,392	-	1,787,450
203 Community Corrections Appropriations	2,506,808	713,560	660,000	6,680	240,000	2,441,985	-	6,569,033
204 Fair Fund Appropriations	54,959	604,663	50,000	-	-	65,045	-	774,667
207 Solid Waste Transfer Station Appropriations	219,006	2,868,389	300,000	725,700	-	2,711,905	-	6,825,000
208 Restricted Funds Appropriations	1,598,120	4,594,555	13,449,900	-	315,000	11,242	-	19,968,817
209 Cornerstone Preservation Appropriations	100,695	15,970	-	-	5,000	203,335	-	325,000
210 Inmate Benefits Appropriations	-	668,000	-	-	-	359,203	-	1,027,203

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2023-2024 ADOPTED BUDGET APPROPRIATIONS

<u>2023/2024 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>2023/2024 Total Adopted</u>
211 Courthouse Security Appropriations	-	2,699	75,045	-	-	119,756	-	197,500
213 Law Library Appropriations	-	47,656	-	-	-	23,943	-	71,599
214 Economic Development Appropriations	-	564,243	-	-	703,000	283,257	-	1,550,500
216 Public Transit-CC Rider Appropriations	1,022,137	393,922	166,539	-	-	523,533	-	2,106,131
217 Land Development-Bldg/Electl Appropriations	787,440	241,031	-	-	-	51,029	-	1,079,500
218 SIP Appropriations	-	877,000	-	-	1,087,000	-	5,400	1,969,400
220 Jail Fund Appropriations	5,227,950	3,489,043	100,000	-	-	382,417	-	9,199,410
221 Sheriff Patrol Levy Fund Appropriations	1,131,700	474,200	-	-	42,896	219,534	-	1,868,330
230 PERS Reserve Appropriations	300,000	-	-	-	-	640,000	-	940,000
231 Risk Management Appropriations	4,021,396	1,411,098	45,000	-	80,000	40,000	-	5,597,494
232 Clerk Records Reserve Appropriations	-	33,950	-	-	-	-	-	33,950
301 Capital Projects Fund Appropriations	-	300,000	802,300	-	125,000	1,397,210	-	2,624,510
305 Major Projects Fund Appropriations	-	73,500	465,000	-	-	-	-	538,500
403 Debt Service Fund Appropriations	-	-	-	600,000	-	1,191,125	-	1,791,125
Other Funds Total Appropriations	20,589,782	31,396,147	17,503,834	1,332,380	2,597,896	12,850,930	5,400	86,276,369
County Total Appropriations	32,308,550	35,983,305	17,538,834	2,406,806	4,032,971	14,040,930	5,400	106,316,796

Footnote: The following is a listing of the budgeted ending fund balances for the 2023-2024 fiscal year. These amounts are a part of the 2023-2024 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	-
Solid Waste	1,000,000	Jail	-
		Total Reserve for Future Expenditure	2,500,000
General Fund Total Resources	21,540,427	Total County Budget for Fiscal 2023/2024	108,816,796
Public Works Fund Resources	19,431,250		-
Solid Waste Fund Resources	7,825,000		-