

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Distributing Strategic)
Investment Program ("SIP") Payments for FY25) ORDER NO. 60-2024

WHEREAS, Columbia County entered into an Intergovernmental Agreement ("IGA") with the Columbia 4H and Extension Service District, the Columbia 9-1-1 Communications District, the Columbia Vector Control District, the Rainier Cemetery District, the Clatskanie Parks and Recreation District, the Clatskanie Library District, the Port of St. Helens, the Columbia Soil and Water Conservation District, and the Clatskanie Rural Fire Protection District, effective November 17, 2011, for the distribution of Community Service Fee Payments and Negotiated Payments received from Portland General Electric ("PGE") pursuant to its Oregon Strategic Investment Program Agreement ("SIP Agreement") with Columbia County; and

WHEREAS, the IGA provides that the County will act to determine and direct the distribution of the Negotiated Payment not later than January 2 of the year following a year in which a Negotiated Payment is received from PGE pursuant to the SIP Agreement ("Calculation Date"); and

WHEREAS, PGE built the "Turbine Alternative" as described in the SIP Agreement which began commercial operation in 2015; and

WHEREAS, the County has received a Community Service Payment in the amount of \$500,000.00, and a Negotiated Payment in the amount of 386,273.00 from PGE in accordance with the SIP Agreement; and

WHEREAS, the IGA provides that the County will distribute the Community Service Fee and Negotiated Payment to parties to the Agreement and the Clatskanie Foundation for the benefit of the Clatskanie School District 6J, based on the districts' individual tax rates in relation to the total of all the districts' tax rates in the Tax Code Area; and

WHEREAS, the distribution methodology is shown in Exhibit "A" which is attached hereto and is incorporated herein by this reference;


NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. The Community Service Fee and Negotiated Payment shall be distributed to the Districts and the Clatskanie Foundation according to the distribution methodology shown in Exhibit "A".

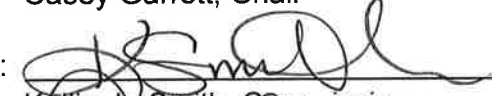
2. Payments will be distributed on or before February 1, 2025.


DATED this 18th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

Approved as to for
By: 
Office of County Counsel

By: 
Casey Garrett, Chair

By: 
Kellie Jo Smith, Commissioner

By: 
Margaret Magruder, Commissioner

SIP Distribution: 2024-25 Year 10

Exhibit "A"
From Columbia County
Distribution Date:

Book _____ Page _____

2024-2025 Portland General Electric Community Service Fee (CSF)

	Assessed Value	Taxes
Without SIP	246,718,000	2,908,780.55
With SIP	32,619,330	384,578.64
Tax Savings		2,524,201.91

25% of Tax Savings	631,050.48	
Annual Maximum	500,000.00	rec'd from PGE
Lesser of Savings or Annual Max.	500,000.00	386,273.00

Tax Code 0590 Districts*	Tax Rate	Percent	CALC		Total Distribution
			CSF Payments	SIP Payment	
Columbia County	1.3956	12.2089%	61,044.53	47,159.71	108,204.23
Jail Operations	0.5797	5.0713%	25,356.49	19,589.05	44,945.54
Patrol Enforcement	0.2900	2.5370%	12,684.80	9,799.59	22,484.40
Columbia 4H & Ext	0.0571	0.4995%	2,497.59	1,929.51	4,427.10
Col 911 Comm	0.2554	2.2343%	11,171.38	8,630.40	19,801.78
Col 911 Comm LO	0.2900	2.5370%	12,684.80	9,799.59	22,484.40
Columbia Vector	0.1279	1.1189%	5,594.44	4,321.96	9,916.40
Rainier Cemetery	0.0709	0.6202%	3,101.22	2,395.83	5,497.05
Rainier Cemetery LO	0.0500	0.4374%	2,187.04	1,689.59	3,876.62
Clatsk Park & Rec	0.3483	3.0470%	15,234.89	11,769.65	27,004.54
Clatskanie Library	0.2868	2.5090%	12,544.83	9,691.46	22,236.30
Port of Columbia County	0.0000	0.0000%	0.00	0.00	0.00
Columbia SWCD	0.1000	0.8748%	4,374.07	3,379.17	7,753.24
Clatskanie RFPD	1.7198	15.0451%	75,225.26	58,114.98	133,340.24
Clatskanie RFPD LO	1.2533	10.9640%	54,820.23	42,351.15	97,171.37
Clatskanie Foundation**	4.6062	40.2957%	201,478.44	155,651.36	357,129.80
	11.4310	100.0000%	500,000.00	386,273.00	886,273.00

*Excludes Education Districts and Bonded Debt Levies

**Rate based on Clatskanie 6J School

This distribution is calculated and disbursed based on the CSF/NP Distribution agreement of November 2011.

JOURNAL ENTRY		
	Dr	Cr
218-446.00-490.00-820-00	108,204.23	
218-446.00-49000-841-00	44,945.54	
218-446.00-490.00-845-00	22,484.40	
218-446.00-490.00-951-00	4,427.10	
100-400.00-375.00-218-00		108,204.23
220-408.00-375.00-218-00		44,945.54
220-408.00-375.00-218-00		22,484.40
813-000.02-212.01-000-00		4,427.10
	180,061.27	180,061.27

2024-25 Portland General Electric Community Service Fee (CSF)

	Assessed Value	Taxes
Without SIP	246,718,000	2,908,780.55
With SIP	32,619,330	384,578.64
Tax Savings		2,524,201.91
25% of Tax Savings		631,050.48
Annual Maximum		500,000.00
Lesser of Savings or Annual Max.		500,000.00

Tax Code 0510 Districts*	Tax Rate	Percent	CSF Payments
Columbia County	1.3956	12.2089	61,044.50
Jail Operations	0.5797	5.0713	25,356.50
Patrol Enforcement	0.2900	2.5370	12,685.00
Columbia 4H & Ext	0.0571	0.4995	2,497.50
Col 911 Comm	0.2554	2.2343	11,171.50
Col 911 Comm LO	0.2900	2.5370	12,685.00
Columbia Vector	0.1279	1.1189	5,594.50
Rainier Cemetery	0.0709	0.6202	3,101.00
Rainier Cemetery LO	0.0500	0.4374	2,187.00
Clatsk Park & Rec	0.3483	3.0470	15,235.00
Clatskanie Library	0.2868	2.5090	12,545.00
Port of Columbia County	0.0000	0.0000	0.00
Columbia SWCD	0.1000	0.8748	4,374.00
Clatskanie RFPD	1.7198	15.0450	75,225.00
Clatskanie RFPD LO	1.2533	10.9640	54,820.00
Clatskanie Foundation**	4.6062	40.2957	201,478.50
	11.4310	100.0000	500,000.00

*Excludes Education Districts and Bonded Debt Levies

**Rate based on Clatskanie 6J School

These numbers come from the tax statement - Utility Account 919, Tax Account 436839

Total Assessed Value' is Without SIP; 'Net Taxable' is With SIP; 'Tax (Before Discount)' is With SIP

Use the tax calculator in ORCATS to calculate the tax without SIP Exemption

Check summary book to be sure there are no new or expired local option levies in tax code 0510

The tax rates used are the actual permanent or local option rates, **not** the UR adjusted rates.