

FORM LB-1 NOTICE OF BUDGET HEARING

A public hearing of the Columbia County Board of Commissioners will be held on June 24, 2026, at or after 10:00 a.m. at the John Gunn Building and Civic Center, Community Meeting Room, 2511 St Helens St., St. Helens, Oregon. The purpose of this hearing is to hear public comment on the budget for the fiscal year beginning July 1, 2026, as approved by the Columbia County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2511 St Helens Street in St Helens, between the hours of 8:30 a.m. and 5 p.m., Monday through Friday or at www.columbiacounty.gov/departments/finance on or after June 19, 2026. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. This meeting will be conducted in hybrid via a meeting link provided at www.columbiacounty.gov/meetings.

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TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	37,431,837	38,743,664	33,587,373
Fees, Licenses, Rentals, Fines, Assessments & Other Special Charges	15,124,938	15,497,490	16,403,378
Federal, State and Other Grants, Gifts, Allocations and Donations	16,879,278	19,768,979	17,873,353
Revenue from Bonds and Other Debt	1,038,648	0	0
Interfund Transfers / Interfund Services Reimbursements	9,724,087	10,319,935	10,854,034
All Other Resources Except Current Year Property Taxes	3,508,331	2,746,072	2,456,027
Current Year or Property Taxes Estimated to be Received	19,912,700	16,640,560	17,070,711
Total Resources	89,621,658	85,694,060	83,488,660

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Personnel Services	30,382,920	32,410,535	33,838,934
Maintenance and Services	23,046,403	23,233,180	23,967,566
Capital Outlay	6,384,022	5,650,578	3,215,072
Debt Service	1,123,992	1,919,604	1,188,239
Interfund Transfers	5,053,336	5,052,017	6,215,234
Contingencies	0	9,789,247	15,759,014
Special Payments	5,047	5,200	5,500
Unappropriated Ending Balance and Reserved for Future Expenditure	0	11,293,229	9,249,959
Total Requirements	66,547,801	85,694,060	83,488,660

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
100 General Fund	17,581,356	17,573,450	18,244,381
FTE	74.10	72.08	68.31
201 Public Works Fund	8,743,412	14,630,422	10,987,852
FTE	24.34	24.14	22.49
202 Forest, Parks, & Rec Fund	1,575,885	1,897,022	1,876,427
FTE	3.20	3.20	3.20
203 Community Justice Fund	3,187,842	5,996,083	5,913,357
FTE	18.10	9.60	9.11
204 Land Grants Fund	800,511	853,847	871,684
FTE	0.00	0.00	0.00
207 Solid Waste Franchise Fund	3,153,600	10,787,304	12,952,592
FTE	1.85	1.85	2.00
208 Grant Fund	8,859,373	5,654,027	5,259,452
FTE	10.85	9.59	12.80
209 Career Preparation Fund	327,090	217,675	207,527
FTE	0.70	0.70	0.70
210 Inmate Benefits Fund	473,648	622,208	474,272
FTE	0.00	0.00	0.00
211 Courthouse Security Fund	49,373	109,290	102,336
FTE	0.00	0.00	0.00
213 Law Library Fund	50,264	74,942	68,227
FTE	0.00	0.00	0.00
214 Economic Development Fund	649,236	1,469,450	1,010,532
FTE	0.00	0.00	0.00
216 Public Transit Fund (CC-BART)	1,988,241	4,300,611	2,794,233
FTE	9.60	9.60	9.55
217 Land Development/Utility Services Fund	1,284,112	1,811,719	1,923,166
FTE	6.40	6.55	6.65
218 Strategic Investment Program Fund	1,452,010	1,518,498	1,315,500
FTE	0.00	0.00	0.00
220 Jail Fund	9,097,101	11,885,458	11,162,892
FTE	34.44	33.84	32.44
221 Sheriff's Patrol Levy	1,200,129	3,613,924	4,294,428
FTE	7.00	6.00	7.00
220 PE RS Reserve Fund	172,184.28	742,936.00	589,490.00
FTE	0.00	0.00	0.00
221 Internal Services Fund	5,725,177	5,781,399	5,832,414
FTE	27.20	26.50	23.45
222 Other Accounts Reserve Fund	0	54,334	52,979
FTE	0.00	0.00	0.00
201 Capital Projects Fund	33,845	2,801,484	3,018,334
FTE	0.00	0.00	0.00
203 Major Projects Fund	269,248	349,538	442,074
FTE	0.00	0.00	0.00
403 Debt Service Fund	0	3,046,399	3,897,531
FTE	0.00	0.00	0.00
Total Requirements	66,547,801	85,694,060	83,488,660
Total FTE	217.78	204.25	197.70

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

The proposed FY 2026-27 budget totals \$93,438,660 for all funds, \$2,204,409 less than the 2025-26 budget. The proposed General Fund budget is \$38,244,381 or \$45,741 more than last year's budget. This increase in the General Fund is largely due to significant revenues from fixed costs, like Salvey & Bone's continue to rise. The General Fund budget includes regulated cost of program and net increases that include Personnel expenses but by budgeting 5.27% funding program and budgeting 7 positions we were able to reduce the General Fund. This budget includes current service levels, 39.28% of the budget is allocated to public safety functions. The General Fund makes up about 19.3% of the total budget and includes a variety of general government services such as assessments, tax collections, land use planning, and public safety programs including the Sheriff's Office, parole and the county's emergency management. The Public Works Fund and the Land Operations Fund and Sheriff Levy Fund each have budgets totaling more than \$100 million, \$113 million and \$4.4 million respectively and combined make up 28.3% of the county's FY2026-2027 operations budget.

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amt Approved Next Year 2026-27
Permanent Rate Levy (rate limit 0.5996 per \$1,000)	\$1.3956 / \$1,000	\$1.3956 / \$1,000	\$1.3956 / \$1,000
Local Option Levy - Jail	\$0.5797 / \$1,000	\$0.5797 / \$1,000	\$0.5797 / \$1,000
Local Option Levy - Sheriff Patrol	\$0.00 / \$1,000	\$0.00 / \$1,000	\$0.2890 / \$1,000
Levy for General Obligation Bonds			

STATEMENT OF INDEBTEDNESS	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, Not Incurred on July 1,	Estimated Debt Authorized, Not Incurred on July 1,
General Obligation Bonds	\$0	none	none
Other Bonds	\$3,465,000	none	none
Other Borrowings	\$6,059,656	none	none
Total	\$9,524,656	\$0	\$0