

Columbia County Oregon



FY2015-2016 Proposed Budget

Columbia County FY16 Proposed Budget

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Section I

Columbia County Background and County-Wide Analysis

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Budget Message

TO: Columbia County Budget Committee
FROM: Commissioner Earl Fisher, Budget Officer
DATE: April 10, 2015
RE: Annual Budget Message

Pursuant to Oregon Budget Law ORS 294.403, I hereby submit this FY 2015-16 Proposed Budget for consideration by the Budget Committee. The Proposed FY16 Budget totals \$51 million for all funds which comes in \$1.2 million lower than the FY15 Supplemental Budget appropriated in September of 2014. The Proposed FY16 General Fund budget is \$19.6 million, \$1.5 million higher than the FY15 Supplemental Budget.

When preparing the proposed budget, the financial sustainability of all funds, including the general fund, was considered. In the case of the general fund, the requested budget was not possible to fund in full given current year revenue sources and the estimated beginning balance available. Fortunately, all other funds were able to match current revenues to current expenditure needs and maintain (if required by policy) a two month operating cost reserve to close the year. Any changes from these FY16 requested budgets and the FY16 proposed budget are due to new information that has become available between the time the two budget versions were prepared.

In order to balance the general fund's FY16 requested budget deficit of \$2.25 million, measures on the expense and revenue side were taken. Approximately \$1.4 million was gained by reducing costs. The vast majority of new expenditure requests relative FY15 operations were eliminated (including a handful of additional positions, capital requests for infrastructure improvements and vehicle replacement). In addition, eight furlough days are budgeted for non-law enforcement employees in the FY16 proposed general fund budget, down from 12 furloughs in the current fiscal year (and well below the 26 furloughs budgeted from FY12 to FY14). The remaining gap of \$850,000 was closed by choosing to use a one-time revenue source (proceeds from rock mining) and new Strategic Investment Program revenues to pay for current, on-going general fund operations.

While the outlook for the general fund is better than it has been over the last several years, continuing uncertainty relative Columbia County's second largest source of unrestricted general fund dollars – O&C timber money/Secure Rural Schools (SRS) federal funding – makes financial planning beyond balancing current year needs extremely challenging. In fact, projecting just one more year out to FY17 needs and known funding for that year, a similar general fund budget deficit of over \$2 million can be predicted.

Despite the difficulties inherent in the lean budget times general fund staff are working under, Columbia County Finance Department staff were awarded last year for the first in county

history the Distinguished Budget Presentation Award, which is the highest award possible for governmental budgeting, from the Government Finance Officers Association (GFOA). This award, together with the GFOA Award of Achievement for Excellence in Financial Reporting and our local government's open and accountable budget process demonstrates Columbia County's commitment to performing its financial reporting and budgeting responsibility to the highest possible standards.

Budget Document

The format of the FY16 Proposed Budget document is largely consistent with last year's publication. As has been practice over the last several years, new analysis and recommended reference documents have been added to enhance the usefulness of this annual document for all users – the governing body, partner agencies, the public as well as county staff.

Several overview sections as well as detailed budget information covering the statutorily required time frame comparisons (budget year plus three prior years) and expense categories (ex: personnel; materials and services; capital) are available for all funds.

Department Heads and Elected Officials have written narrative descriptions of the work carried out in their respective budget areas of responsibility to give added context to the budget information. In the main, Columbia County sets its annual priorities at the departmental level and, given this decentralized practice, discussion of priorities for the upcoming year and how these may differ from the prior year is found in these department and fund narratives. In addition, many have been able to provide functional data that trends over time thereby allowing insight into services provided as budgets and staffing levels have changed.

Voter Approved Jail Operations Levy

In May 2014, voters approved a three-year operating levy to support the operations of the county jail. Without these funds, the prior year's budget process had determined that the effective closure of the county jail would have been required to comply with local government balanced budget law dictates.

While this levy revenue was included in the FY15 Appropriated Budget adopted in June 2014, a supplemental budget process to more clearly detail the expenditures associated with the new property taxes and related programmatic changes in other areas was carried out and formally appropriated in September 2014. The Jail Operating Citizens Advisory Committee was established at this time and meets monthly to review the activity enabled by the community support that the three year operating levy represents.

A new fund for Jail Operations was established in FY15 to track the voter approved levy dollars as well as all other revenues generated by the Columbia County Jail and expenditures undertaken by the Jail in its operations. Prior to this period, the jail was accounted and budgeted for as a separate department within the general fund. The Sheriff's law enforcement and civil program remains in its own department in the general fund.

Over the last several years, the governing body has sought to direct at least one quarter of all unrestricted resources available in the general fund to the Sheriff's Office (jail and law enforcement combined). In the FY16 Proposed Budget, 26% of unrestricted resources have been allocated to the Sheriff's Office including a \$1 million general fund contribution to the Jail Operations fund.

Budget Notes and Assumptions

The 2.3% decline of \$1.2 million in the overall county-wide budget is the net result of budget fund increases in most funds offset by the expected decline in the Vernonia Flood Recovery fund's budget of over \$4 million from FY15 to the FY16 proposed budget as the costs related to the 2007 federal disaster are wrapping up and a similar decline of over \$5 million in the Pass Through Fund now that the State of Oregon is contracting directly with the local mental health service provider and no longer passes these funds through the County's books.

The \$1.5 million general fund FY16 proposed budget increase over the FY15 supplemental budget is driven by \$550,000 in higher personnel costs (reduced furlough, moving two part time staffers to full time, generally higher benefits rates) and \$1.1 million higher debt service costs (the net impact of planned debt amortization schedule changes and a fully-funded optional debt service payment on behalf of the Columbia County Development Agency).

Federal legislative activity on Secure Rural Schools funding has been in the news in the past week. At the time of the drafting of this budget message, the legislative process is incomplete and revenue figures are not available. Therefore, no SRS funds that have not already been received by the County are included in the FY16 Proposed Budget.

Personnel budget assumptions include salary increases as required by the County's four Collective Bargaining Agreements (CBAs). The budget assumes a consistent application of cost of living increases (and any furlough requirements) for related elected officials and non-represented staff and department heads.

Health insurance costs are based on the newly established norm (except in cases where CBAs differ) of shared employee-employer premiums with the employer premium increase in any given year being capped at eight percent.

The County has budgeted for a Public Employee Retirement System (PERS) reserve for the third year running. The amount of the reserve is based on the Oregon Legislature's SB 822 PERS rate reduction of 4.4% given to Columbia County starting in FY14. Columbia County has not opted to realize this cost reduction but to sequester these savings to pay for potential retirement plan increases in the future due to court action and/or rising system rates.

Budget Policies

Two policies continue to govern the development of this budget. They are as follows:

- The budget will seek to effectively provide the core services of county government (see Columbia County Mandated Services Guide for these details)
- The budget will seek to ensure adequate reserves for future years with the General Fund Contingency and Unappropriated Fund Balance budget categories

No major change to the County's budget or financial policies was implemented over the past year.

Respectfully submitted,

Earl Fisher

Earl Fisher
County Commissioner and Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Columbia County
Oregon**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

Columbia County Overview

Columbia County is organized as a General Law county with three elected Commissioners who set overall budgetary policy. They work with other county elected officials and department heads to carry out all mandated activities and provide select community services for the residents of Columbia County.

Strategic Goals

1. Effectively provide the core services of county government
2. Ensure adequate reserves for future years

Strategies

1. Work with community groups and advisory committees to assess county specific as well as inter-organizational opportunities to deliver the strongest services possible to residents
2. Create joint working groups across local agencies and small businesses to tackle larger issues such as the Columbia County Economic Team and coordinated emergency management council
3. Encourage collaborative solutions to common problems in the county organization
4. Vest managerial staff with the mandate to operate their departments in accordance with state (or federal) mandates and requirements in the most efficient and effective way possible

Short-term Factors Influencing Decisions

1. Revenue sources for mandated county services that are outpaced by the cost of providing those services, particularly in the area of personnel costs
2. Uncertainty regarding unrestricted federal Secure Rural Schools funds that replaced a century of steady dollars coming from federal timber revenue sharing
3. Mandated services, state and federal requirements, professional guidelines and best practices have increased despite a trend line of decreasing public resources available to local governments
4. Columbia County residents tend not to support ballot measures that increase taxes however in May 2015, voters approved a three-year option levy for jail operations that allowed the County to keep the jail open in FY15

Priorities and Issues

County government priorities are strongly correlated with the service mandates that are defined by the state government (see Columbia County Mandated Services Guide for details regarding requirements Columbia County works to meet).

In addition, federal compliance is also a priority for Columbia County departments. Because anywhere from 15% to over 25% of the annual county budget over the past three years is funded by federal programs and grants, resources are assigned to assure that these funds are properly administered and reported.

Columbia County has experienced federally declared disasters in four of the last eight years. Resources to mitigate, respond and support recovery efforts in the community have been a historic priority of the County.

Planning and Goal Setting

Columbia County takes a decentralized approach to planning and goal setting. Department Heads and Elected Officials charged with specific departmental oversight are responsible for setting the priorities of their workforce in accordance with Oregon and Federal law as well as the professional bodies at the state or national level that set the relevant standards and provide guidance on best practices.

The County Commissioners weigh in on plans and goals through annual reviews and during the budget development process. In addition, County Ordinances set standards and oversight requirements in a variety of areas. Finally, when new work or projects are contemplated, County Commissioner discussion and approval is a required prior to the new activities begin.

Columbia County

Government-Wide Summary					
	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Unrestricted Beginning Balance	2,549,334	3,834,971	3,023,744	2,730,511	2,711,078
Restricted Beginning Balance	8,585,436	5,897,312	5,931,223	5,239,140	5,493,653
Total Beginning Balance	11,134,770	9,732,283	8,954,967	7,969,651	8,204,731
Property Tax	6,010,740	5,796,194	5,733,508	5,766,845	5,619,776
Intergovernmental	483,500	797,246	405,360	1,107,604	1,004,982
Other Resources	26,000	26,999	19,000	29,235	87,201
Current Year Unrestricted	6,520,240	6,620,440	6,157,868	6,903,685	6,711,959
Property Tax	3,579,046	3,361,356	3,200,672	1,116,405	1,154,578
Intergovernmental	11,053,609	10,264,989	19,347,353	14,814,847	16,937,997
Fees, Permits, Fines, Service Charges	10,374,622	8,403,286	8,181,770	8,631,819	8,217,511
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	844,829	435,415	253,424	955,408	445,260
Current Year Restricted	25,852,106	22,465,046	30,983,219	25,518,478	26,755,346
Transfers from County Funds	5,454,406	5,222,991	5,025,433	3,609,941	3,706,727
Spec Pymt (from Component Unit)	2,195,889	2,285,889	1,125,362	517,177	0
Current Year Other Resources	7,650,296	7,508,880	6,150,795	4,127,118	3,706,727
Total Available Resources	51,157,411	46,326,649	52,246,850	44,518,932	45,378,762
Expenditures					
Salary	10,296,246	9,569,820	9,614,351	8,663,544	8,767,450
Benefits	5,239,669	4,561,008	5,037,047	4,289,189	4,987,684
PR Transfers (Unemp, PERS bond & reserve)	<u>1,249,949</u>	<u>912,124</u>	<u>1,106,607</u>	1,069,553	180,962
Personnel	16,785,864	15,042,951	15,758,005	14,022,285	13,936,096
Materials & Services	<u>13,160,743</u>	<u>10,638,704</u>	<u>20,594,707</u>	<u>13,555,030</u>	<u>17,493,842</u>
Program Budget	29,946,607	25,681,655	36,352,712	27,577,315	31,429,938
Capital	3,231,829	934,751	2,125,062	1,898,159	745,938
Debt	4,369,550	4,478,432	3,228,434	2,690,707	2,190,017
Transfers Out (admin alloc & fund pymts)	4,301,878	4,097,041	4,129,224	2,620,468	3,043,219
Total Outlays	41,849,863	35,191,879	45,835,431	34,786,649	37,409,111
Fund Contingency	7,797,548	0	4,891,419	0	0
Fund Ending Fund Balance	<u>1,510,000</u>		<u>1,520,000</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	51,157,411	35,191,879	52,246,850	34,786,649	37,409,111
Ending Fund Balance	0	11,134,770	0	9,732,283	7,969,651
No Mos Operating Reserve	3.89	5.39	2.18	4.41	3.06
Authorized Positions - Full Time Equivalents					
	FY16	157.94			
	FY15	151.60			
	FY14	161.96			
	FY13	169.29			
	FY12	192.14			
	FY11	208.42			

Columbia County Fund Summaries

100 General Fund

This fund accounts for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, grants and shared state revenues.

From 2000 to 2012, Columbia County's second largest source of unrestricted funds was the federal Secure Rural Schools program, instituted to offset lost federal revenues known as O&C Timber revenue that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was the final year of the program and from FY13 to FY15, as well as the current FY16 proposed budget, uncertainty regarding whether or at what level this funding stream will continue meant that Columbia County could not budget for these dollars.

Primary expenditures are for public safety, judicial, property assessment and taxation, economic development and general administration. The General Fund is divided into several subdivisions that are managed and budgeted by a department head or managing supervisor:

00 Non-Departmental Revenues	18 Juvenile
01 Board of Commissioners*	19 County Counsel*
02 Assessor's Office	35 Veterans Services
03 Tax Office	36 Public Health (new)
04 Clerk's Office	37 Court Mediation (new)
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office*
08 Jail (FY15 created new 220 fund)	49 Land Development Services*
09 Economic Development	50 Information Technology*
12 District Attorney	56 Human Resources*
14 Justice Court	60 Debt Service and Reserves

The General Fund receives reimbursement for administrative services and retirement plan bonded debt via interfund transfer from other County funds receiving the services. The General Fund also makes select transfers to other funds to pay for work specified by the governing body as meriting support from unrestricted funding sources including the Jail Operations and Rider Transit Funds.

* These departments (in whole or in part) are administration and support units serving all county staff and programmatic operations in the General Fund, Major Funds and Non-Major Funds.

Special Revenue Funds account for revenues derived from specific taxes or other earmarked revenue sources, including state gas tax and state revenue sharing entitlements, which are legally restricted to expenditures for specified purposes.

201 Road Fund (Major Fund)

This fund was established as a requirement of ORS 366.542(4). Monies received from the State of Oregon - State Highway funds, gasoline tax apportionment distributions and grants- is the major source of revenue. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

202 Park, Recreation and Forest Fund (Non-Major Fund)

This fund was created by County ordinance No 94-9 in December 1994. It was established to operate and maintain and expand the County Park system. The fund receives monies from the State Highway Fund, from grants, and logging revenue from County forests.

203 Community Corrections Fund (Non-Major Fund)

This fund was established under the Senate Bill 1145 and 156 in 1995 to account for the activities of the adult parole and probation program for the County. The fund receives its revenue from state programs and from supervision fees.

204 Fair Board Fund (Non-Major Fund)

This fund was established as a requirement of ORS 565-325. This fund receives monies from state lottery, rentals and concessions. Admission fees from the county fair augment these revenues. The fair board is charged with the responsibility to maintain, repair and preserve the county fair grounds and buildings and support agriculture-oriented programs such as the 4-H and hold one annual county fair.

205 Children and Family Fund (Non-Major Fund)

This fund was established to account for the activities of the commission for children and families program for the County according to ORS 417.760. The fund receives its revenue from state programs and grants. Due to changes at the state level in how these programs are funded and structured, the current fiscal year may be the final year of this fund's existence.

208 Direct Pass Through Grant Fund (Major Fund)

This fund was set up to receive, control and disburse funds that the County receives for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State. Currently Mental Health and Developmentally Disabled program dollars are accounted for through this fund.

209 Corner Preservation Fund (Non-Major Fund)

The Public Land Corner Preservation Fund was established under County Ordinance No. 89-16. Revenues are derived from fees charged by the County Clerk when recording instruments under ORS 205.130(2) and ORS 203.148. These fees were established to pay expenses incurred in the establishment and maintenance of corners of government survey under ORS 209.070 (5 and 6).

210 Inmate Benefits Expense Fund (Non-Major Fund)

This fund was established to account for profits generated from products and services sold and supplied to inmates of the County jail. These revenues are to be used exclusively in a manner benefiting the population of the jail.

211 Courthouse Security Fund (Non-Major Fund)

This fund accounts for revenues received from cities and courts that are a percentage of fines paid to the cities and courts. The disbursement of the funds is determined by the courthouse security committee, which is made up of the presiding Judge, Sheriff, Jail manager, Commissioner and manager of building services.

213 Law Library Fund (Non-Major Fund)

This fund was established under authority of ORS 9.840 and 9.850. Revenues are received per schedule detailed in ORS 21.350 from the state court administrator. The revenue is to be used exclusively to maintain a law library at the county seat, and be available for use by litigants and attorneys without additional fees.

215 Unmet Needs Vernonia Flood Recovery Fund (Major Fund)

This fund was established to manage donations from the public for the Columbia County victims of the flood of December 2007. It now also includes all related grant funded recovery efforts as the Unmet Needs Committee makes recommendations to the Board of Commissioners regarding these activities as well. The Board of Commissioners has assumed supervisory responsibility for the actions of the board of the Unmet Needs Committee. Currently funds almost exclusively originate from FEMA.

216 CC Rider Transpit Fund (Major Fund)

The Columbia County Rider Transit Fund was established to provide transportation for Columbia County citizens. It is funded by state and federal grants and by local public entities' support. Additional revenue is generated by rider fares and Medicaid payment for senior transportation.

217 Building Services Fund (Non-Major Fund)

Per ORS 455.210.3C, building fee revenue can only be used for the operations of the building department. In order to accommodate this requirement, the building services fees and expenses are tracked in a stand-alone fund.

218 Strategic Investment Program Fund (Non-Major Fund)

The Strategic Investment Program (SIP) established by Oregon Law in ORS 285C exempts a portion of large capital investments from property taxes. The program is available statewide for projects developed by "traded-sector" businesses. Columbia County negotiated a SIP agreement with Portland General Electric when it built its latest "peaker plant." FY16 is the first year of the 15-year agreement which provides revenues that will diminish year over year. This fund is established to track the receipt of funds and disbursement of same to appropriate taxing districts, including for County purposes, according to the terms of the SIP agreement and the Intergovernmental Agreement signed by all jurisdictions involved.

220 Jail Operations Fund (Non-Major Fund)

The Jail Operations fund was established in FY15 to track funds from a three-year voter option levy that passed in May 2014. These property tax receipts, as well as all other revenues funding jail activities and the expenses required to run the jail are held in this fund.

301 Footpath and Bicycle Trail Fund (Non-Major Fund)

This fund was established to provide for the operations and capital improvement needs of the County's bike paths. Revenue and other financing sources consist primarily of one percent of the County's state gasoline tax.

Debt Service Funds are used to account for revenues and expenditures related to the servicing of general long-term debt. Columbia County has a single Debt Service Fund.

402 Jail Bond Fund (Non-Major Fund)

This fund is used to accumulate tax revenue received from a special tax levy, which was approved by Columbia County's voters as ballot measure 5-49 on November 3, 1998. This bond levy is assessed to all County property owners. Monies received from this bond levy are used for the retirement of principal and interest on the Jail General Obligation Fund.

Proprietary (Enterprise) Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost of providing the services to the general public on a continuing basis be financed primarily through user charges. Columbia County has a single Proprietary Fund.

207 County Transfer Station Fund (Enterprise Fund)

This fund accounts for the operations of the County's Transfer Station facility in which the County has a long term intergovernmental agreement with its Cities to process all solid waste generated in the County. The fund receives its revenues primarily from tipping fees.

Reserve Funds are used to account for reserves that are saved year over year. Money in a reserve fund can only be used for the purpose for which the fund was established and expenditures may be made from the reserve fund itself.

230 PERS Reserve Fund (Non-Major Fund)

The PERS reserve fund was formally established in FY15 to track reserve funds accumulating to pay for future retirement costs. The reserve program began in FY14 (in that year, the reserve was held as an assigned fund balance which were moved to the newly established reserve fund) when the Oregon Legislature passed a PERS reform measure that saved Columbia County 4.4% in retirement plan rates. That legislation has been challenged in the courts and, because the higher PERS rate had been budgeted for FY14, the County Commissioners decided to hold onto the extra funds in a reserve and has continued that program in subsequent years, including FY16.

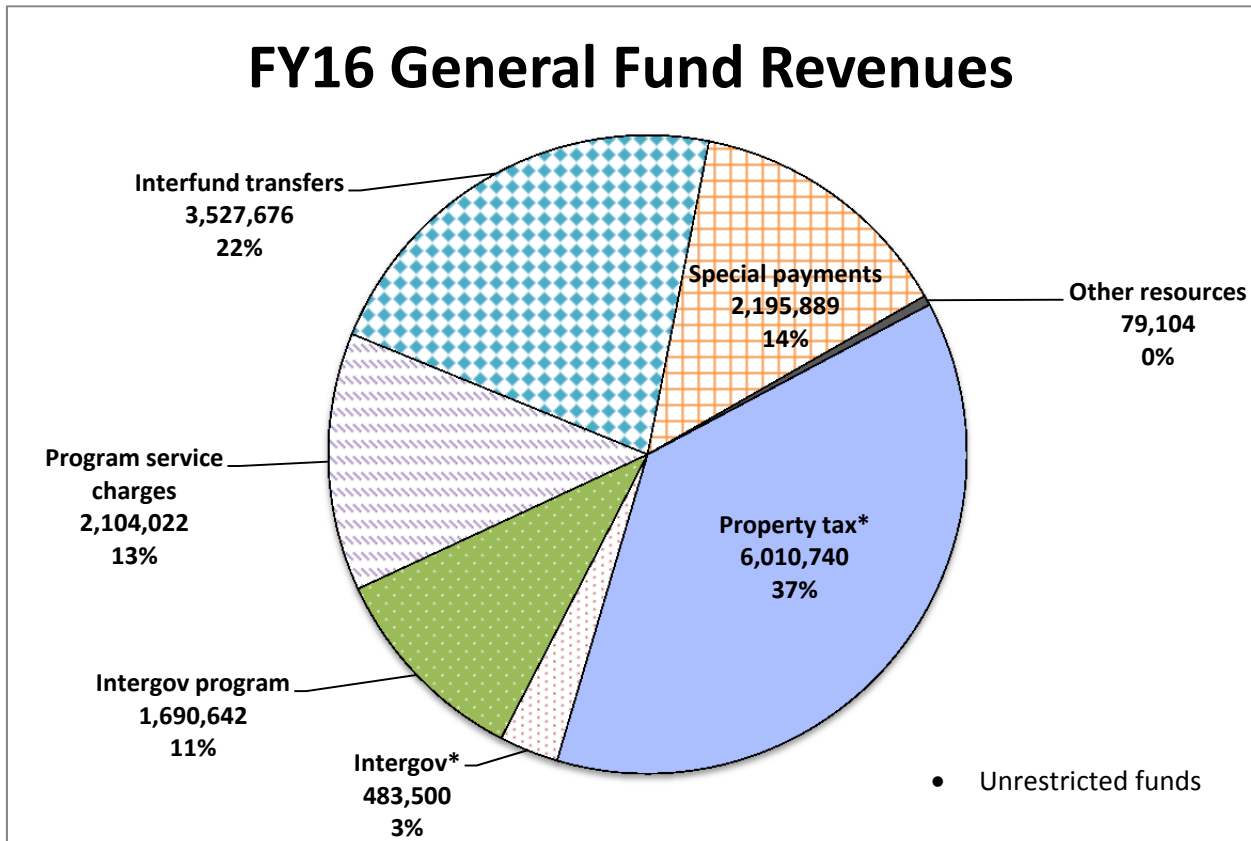
Columbia County: Funds and Spending by Function

	General Government	Public Safety	Roads and Bridges	Economic Development	Health and Welfare	Recreation and Culture	Enterprise
General Fund	X	X	X	X	X		
Road Fund			X				
Parks Fund						X	
Community Justice		X					
Fair						X	
Children and Families					X		
Waste Transfer Station							X
Pass Through					X		
Corner Restoration	X						
Inmate Benefit		X					
Courthouse Security		X					
Law Library		X					
Vernonia Flood Recovery					X		
Transit				X			
Building	X						
Jail Operations		X					
Bike Trails and Footpaths						X	
Justice Facility Bond		X					
PERS Reserve	X						

FY16 Proposed Budget	10,532,433 25.2%	15,630,081 37.3%	7,435,183 17.8%	3,283,118 7.8%	1,229,884 2.9%	1,487,536 3.6%	2,251,628 5.4%
FY15 Estimate	8,032,877 22.8%	14,167,266 40.3%	6,598,632 18.8%	1,625,067 4.6%	1,775,078 5.0%	1,023,547 2.9%	1,969,412 5.6%
FY14 Actuals	7,418,056 21.3%	12,136,933 34.9%	4,056,286 11.7%	3,435,507 9.9%	4,453,278 12.8%	1,129,907 3.2%	2,156,681 6.2%
FY13 Actuals	7,003,990 18.7%	11,545,252 30.9%	4,156,294 11.1%	3,558,139 9.5%	7,607,879 20.3%	1,243,720 3.3%	2,293,838 6.1%

Columbia County Revenue Summary

The General Fund expects to receive 37% of its resources from property taxes in the FY16 Proposed Budget, continuing as the County’s largest unrestricted revenue source historically speaking. Intergovernmental revenues account for 14% of General Fund revenue in restricted and unrestricted revenue combined. Reimbursements to the General Fund for administrative allocation (\$3.5 million) and from component units in the “Special Payment” category (\$2.2

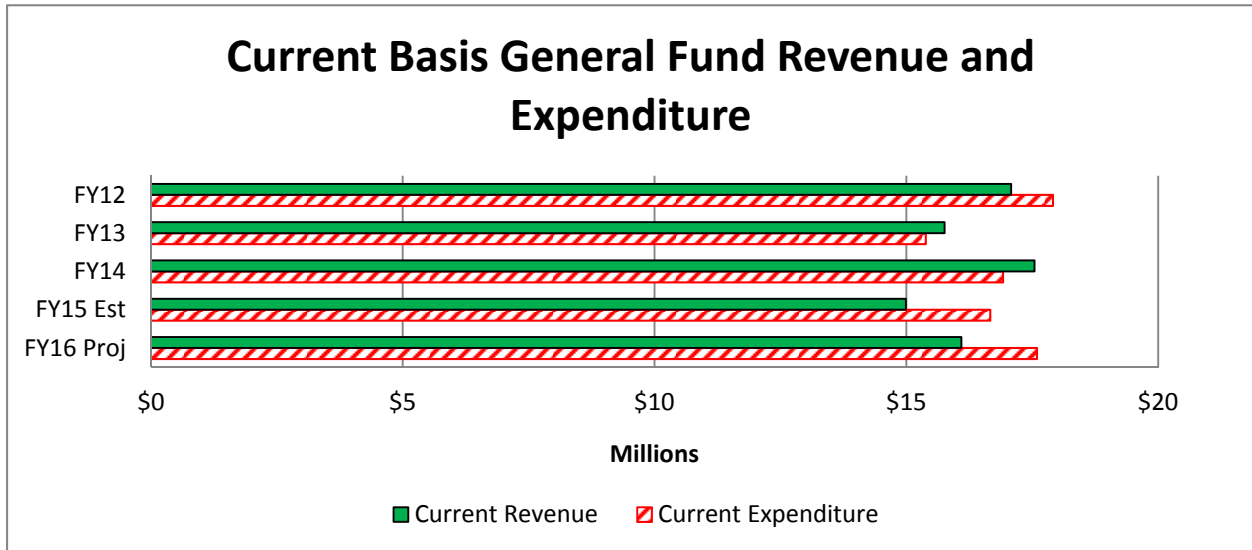


million) principally for debt service total 36% of the year’s current revenue. The revenue picture is rounded out by program service charges – fees, fines, permits, service charges to the public – that are considered restricted revenue for the department that collects those funds.

Over the last several years, the County has budgeted fewer current revenues than expenditures expected in the same year, depending on cumulative resources from prior years to balance the budget. In two of the last five years – FY13 and FY14 – actual revenue did end up higher than expenditure in the same year but estimates at this time for FY15 show that expenditures are looking to exceed revenues by more than \$1.6 million.

While the Columbia County governing body and management understand that it is not good practice to plan for fewer current year resources than is needed to operate in any given year,

the lack of a durable solution to the revenue gap created by the formal end of the Secure Rural Schools federal revenue stream in FY12 has tied our hands budgetarily. Until a more definitive solution to the federal timber revenue sharing system is negotiated – be the outcome good or bad from a revenue perspective for Columbia County – it makes little sense to make long-term choices about either programmatic scale or administrative investments given the fluidity of the



situation. The “limp along” method to financial planning is actually a reasonable way to approach the year to year planning and budget balancing process – particularly in light of the fact that the County has received stop-gap federal funding reprieves in each year (though post-budget timing) and we remain hopeful that our federal government will one day be able to make a definitive choice on this subject.

Budget projections and past revenue trend information on Columbia County’s most significant revenue sources including property taxes, shared state-county revenues and fee-based programs included in the General Fund and in individual special revenue and debt service funds follow.

Revenue: **General Fund Property Tax**

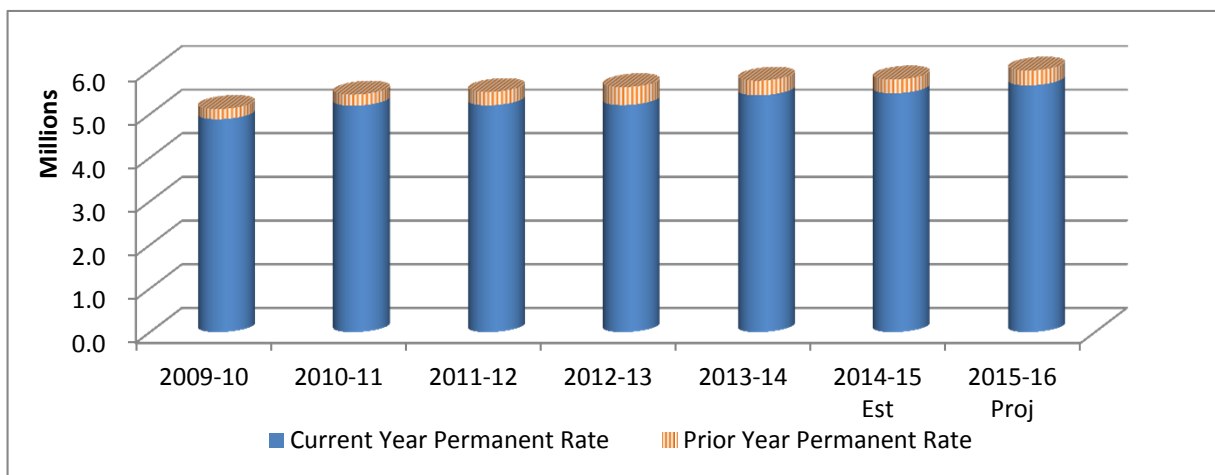
Description: Property tax is one of the most important sources of revenue for more than 1,200 local taxing districts in Oregon as the income tax funds state-level governmental activity and Oregon has no sales tax. Taxing districts in existence in 1997-98 were given permanent operating tax rate limits according to a formula set out by a constitutional amendment, Measure 50, which cannot be changed by any action of the district or its patrons.

Permitted Use: Property tax generated from the permanent rate is an unrestricted revenue source and its use is determined in the budget process.

Rate Structure: Property taxes rely on county assessment and taxation offices to value the property, calculate the tax, collect the tax and distribute the money to taxing districts. Industrial property is centrally assessed by the Oregon Department of Revenue. Maximum Assessed Value is allowed to increase each year by no more than three percent. The permanent rate for Columbia County is \$1.396 per thousand.

Assumptions: Property tax revenue is based on the estimated permanent rate property tax proceeds provided by the County Assessor times the historic rate of collection for the county. Includes current and prior year tax collection.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	5,118,645	(109,076)	-2.1%
2010-11	5,447,633	328,988	6.4%
2011-12	5,507,139	59,505	1.1%
2012-13	5,618,740	111,601	2.0%
2013-14	5,765,921	147,181	2.6%
2014-15 Est	5,795,061	29,140	0.5%
2015-16 Proj	6,009,740	214,679	3.7%



Revenue: Secure Rural Schools

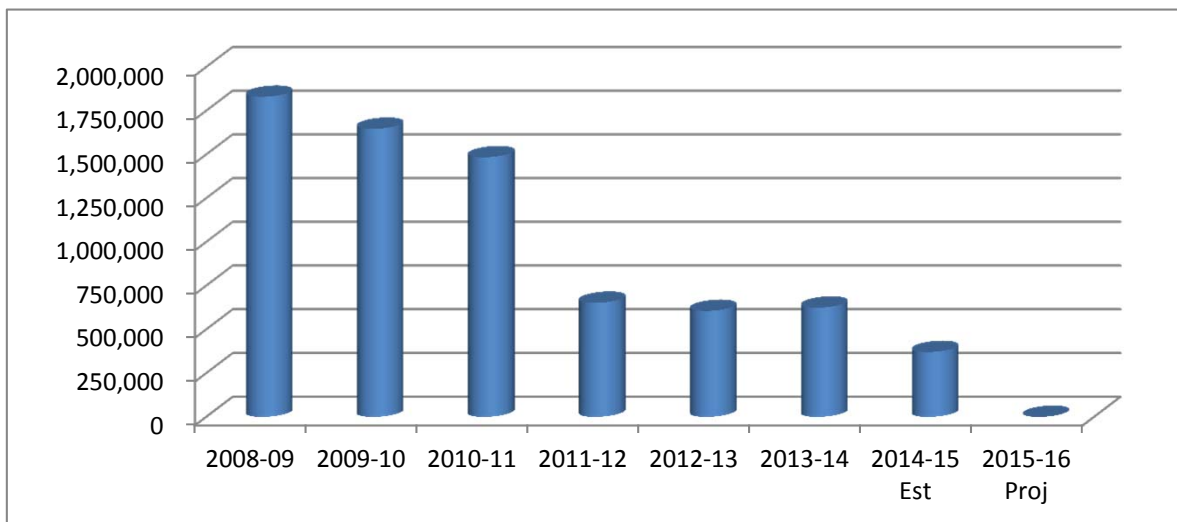
Description: From 2000 to 2012, Columbia County’s second largest source of unrestricted funds was the federal Secure Rural Schools program, instituted to offset lost federal revenues that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was the final year of the program. Prior to SRS, these timber revenues were referred to as O&C funds.

Permitted Use: SRS funds are predominantly an unrestricted revenue source based on an 85% formula for unrestricted and the balance held in two restricted grant programs. The

Rate Structure: The SRS program is based on a sharing formula by state and then by County. It is disbursed by the Bureau of Land Management.

Assumptions: No SRS (or O&C funds) are budgeted for in the FY16 proposed budget. The House of Representatives has passed a bill which would allow for another year of funding but the legislative process is incomplete nor are the funding levels known at this time.

Fiscal Year	\$ Revenue	\$ Change	% Change
2008-09	1,829,504	(199,106)	-9.8%
2009-10	1,646,553	(182,951)	-10.0%
2010-11	1,483,931	(162,623)	-9.9%
2011-12	652,115	(831,816)	-56.1%
2012-13	605,717	(46,398)	-7.1%
2013-14	624,370	18,654	3.1%
2014-15 Est	370,807	(253,563)	-40.6%
2015-16 Proj	0	(370,807)	-100.0%



Revenue: Shared Liquor Revenue

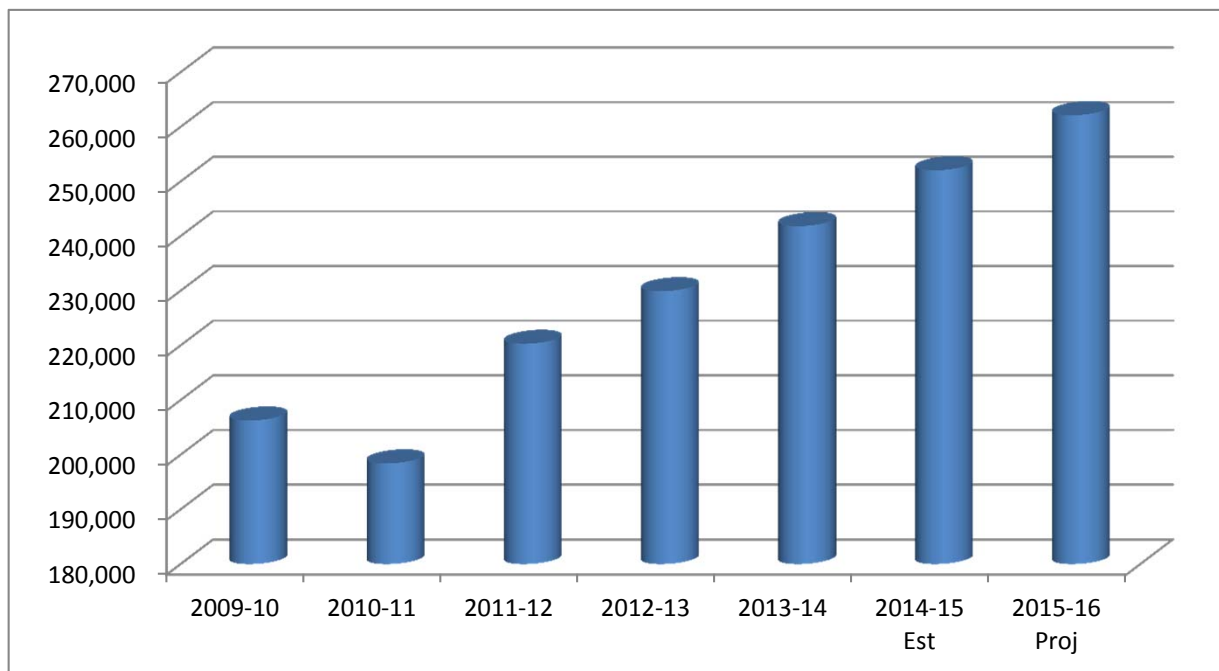
Description: Days after the repeal of Prohibition, the 1933 Legislative Assembly enacted a law which created the Oregon Liquor Control Commission (OLCC). In 1967, the Legislature earmarked 10% of net OLCC revenues to the counties which is distributed by a formula based on population.

Permitted Use: OLCC funds are an unrestricted revenue source and its use is effectively determined in the budget process.

Rate Structure: These funds are one example of state-county shared revenue. The County does not have the authority to change or affect these rates or shared-revenue formulas.

Assumptions: Proceeds from state-shared revenues from liquor licensing and sales have been increasing in the 4% to 5% range. FY16 projection is 4% increase over FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	206,280	40,939	24.8%
2010-11	198,437	(7,842)	-3.8%
2011-12	220,310	21,873	11.0%
2012-13	229,934	9,624	4.4%
2013-14	241,850	11,916	5.2%
2014-15 Est	252,072	10,222	4.2%
2015-16 Proj	262,154	10,083	4.0%



Revenue: Shared Cigarette Tax

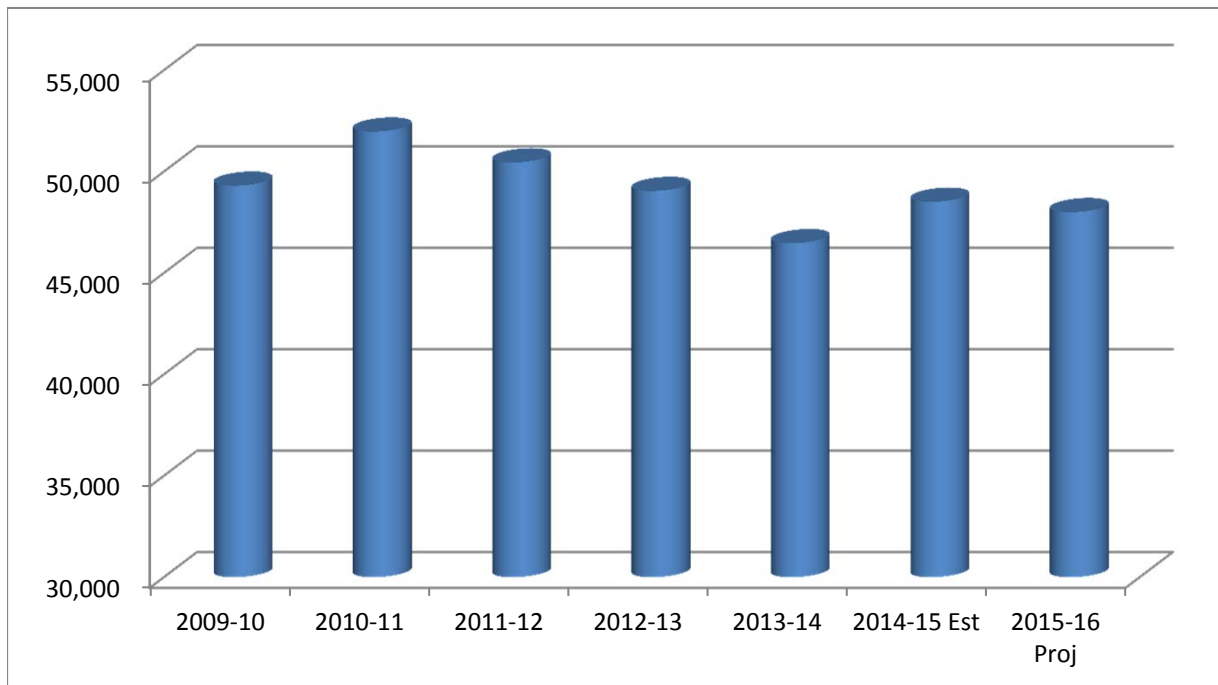
Description: The Oregon cigarette tax began in 1966 with a 50% share going to cities and counties. The tax has risen from \$0.04/pack to \$1.31/pack currently. Local governments now receive less than 5% of these proceeds.

Permitted Use: Cigarette tax funds support the county general fund, patrols, jails and health services.

Rate Structure: These funds are one example of state-county shared revenue. The County does not have the authority to change or affect these rates or shared-revenue formulas. The distribution formula is based on county population.

Assumptions: Proceeds from state-shared revenues from the cigarette tax has been trending down. FY16 projection is based on a 1% decrease over FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	49,303	(27,347)	-35.7%
2010-11	51,971	2,667	5.4%
2011-12	50,450	(1,520)	-2.9%
2012-13	49,043	(1,407)	-2.8%
2013-14	46,467	(2,577)	-5.3%
2014-15 Est	48,509	2,042	4.4%
2015-16 Proj	48,000	(509)	-1.0%



Revenue: Mineral Royalty/Land Sales

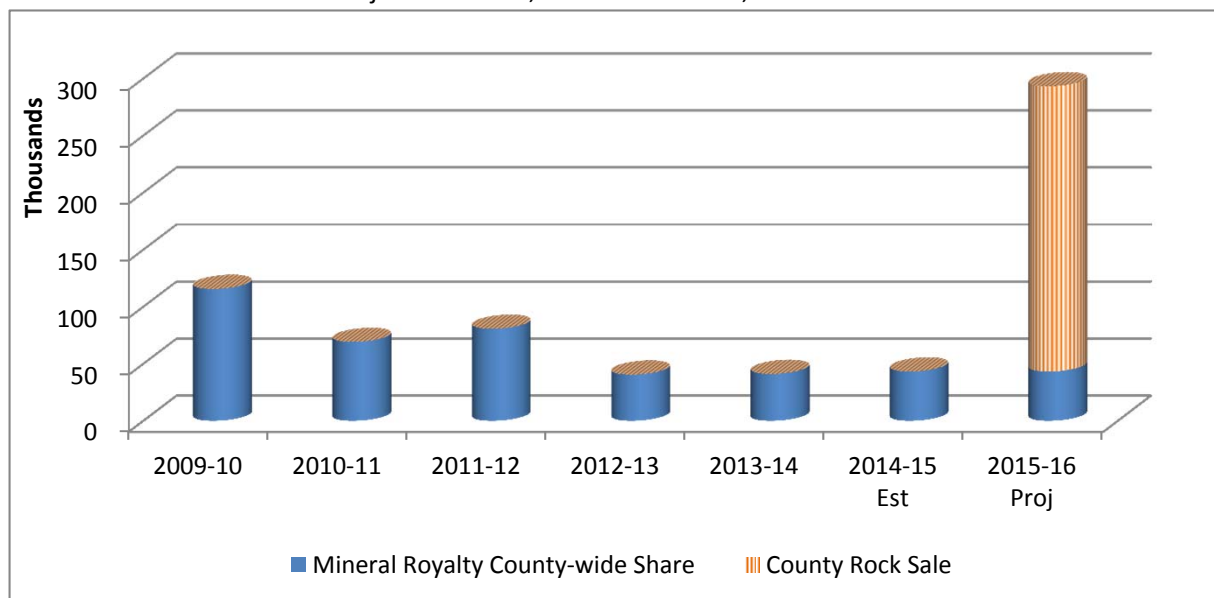
Description: Oregon Revised Statutes (ORS) 275.275 governs the distribution of proceeds arising from oil and gas rents and royalties as well as the sale of county lands with its origin in from tax foreclosure. These funds are held in trust by the County Treasurer and distributed once a year to taxing districts. This revenue line is also where any sale of county-owned rock revenues would be attributed.

Permitted Use: These funds are an unrestricted revenue source and its use is effectively determined in the budget process.

Rate Structure: Net proceeds are distributed according to the year's property tax percentage distribution. Columbia County as a taxing district is historically in the 12 to 13% range of all taxing districts.

Assumptions: Land sale revenues have not exceeded expenses associated with the management of foreclosed properties for over a decade. Mineral rights proceeds have varied up and down; FY16 projects flat county-shared revenues and \$250,000 in sale of rock owned by the County.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	115,615	32,969	39.9%
2010-11	69,108	(46,507)	-40.2%
2011-12	80,640	11,532	16.7%
2012-13	40,499	(40,141)	-49.8%
2013-14	41,100	600	1.5%
2014-15 Est	43,200	2,100	5.1%
2015-16 Proj	293,200	250,000	578.7%



Revenue: County Forest Trust Lands

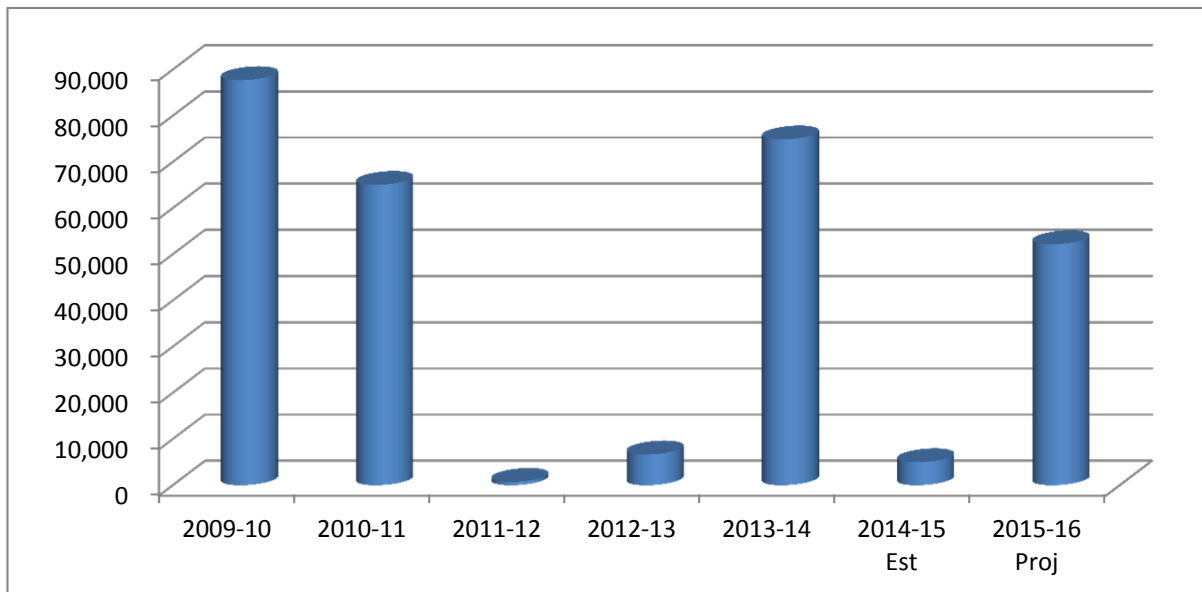
Description: Oregon Revised Statutes (ORS) 530.110 governs the Forest Defense Fund, an agreement whereby the State manages County owned forests and distributes the net proceeds revenues arising from timber sales on these lands. These funds are held in trust by the County Treasurer and distributed once a year to taxing districts which contain County Forests.

Permitted Use: These funds are an unrestricted revenue source and its use is effectively determined in the budget process.

Rate Structure: Net proceeds are distributed according to the year's property tax percentage distribution to taxing districts which contain County Forests within their jurisdictions.

Assumptions: Forest sales revenues are highly volatile and are significantly affected by the timing of sales, timber harvests and revenue distribution schedules state to county and county to taxing district. A large timber sale is scheduled in FY16 with proceeds expected in both FY16 and FY17.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	87,722	(51,838)	-37%
2010-11	65,036	(22,686)	-26%
2011-12	738	(64,298)	-99%
2012-13	6,679	5,941	805%
2013-14	74,874	68,195	1021%
2014-15 Est	5,000	(69,874)	-93%
2015-16 Proj	52,169	47,169	943%



Revenue: Electric Coop Tax

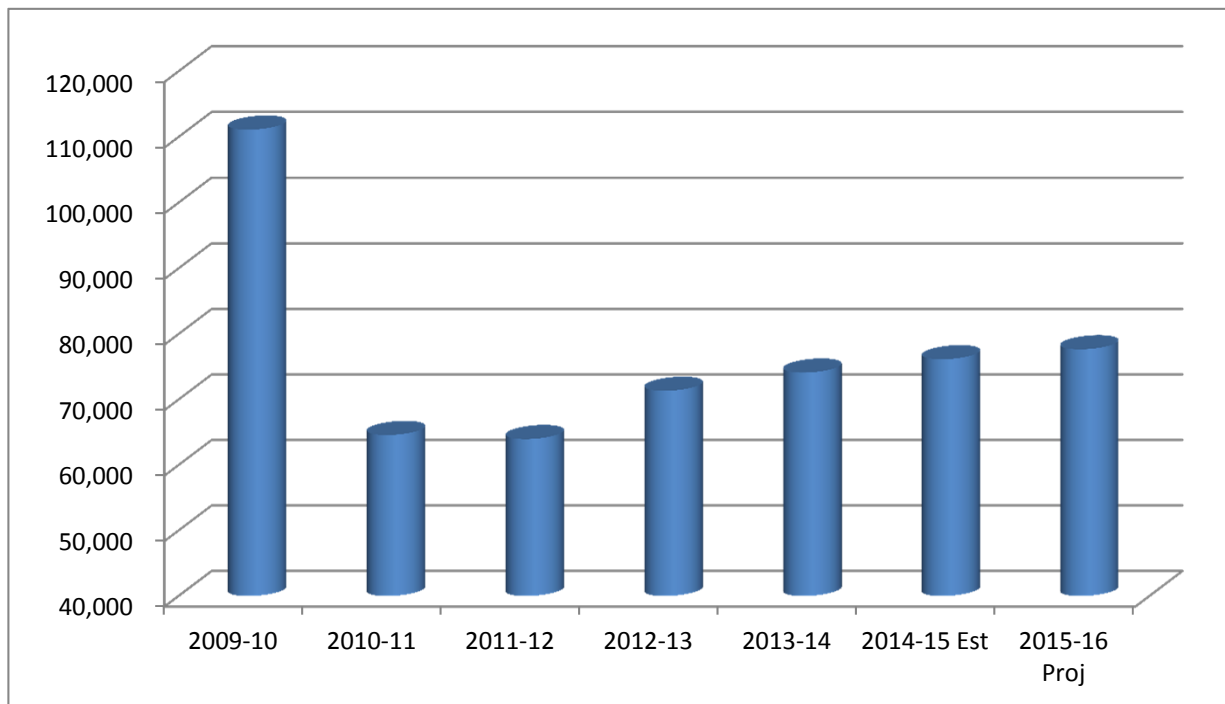
Description: Cooperative electrical associations are subject to a tax on gross earnings in lieu of other taxes on transmission and distribution lines. Proceeds are collected by the Oregon Department of Revenue and distributed to Counties based on the proportion of the system's miles in each county.

Permitted Use: Cigarette tax funds are an unrestricted revenue source and its use is effectively determined in the budget process.

Rate Structure: These funds are further subdivided one third County School fund and two thirds to the County general fund. The County does not have the authority to change or affect these rates or shared-revenue formulas.

Assumptions: Proceeds from the electric coop tax has been up and down in the last years. FY16 projection is based on a 2% increase over FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	111,123	10,814	10.8%
2010-11	64,588	(46,534)	-41.9%
2011-12	63,969	(620)	-1.0%
2012-13	71,337	7,369	11.5%
2013-14	74,118	2,781	3.9%
2014-15 Est	76,154	2,036	2.7%
2015-16 Proj	77,677	1,523	2.0%



Revenue: Assessment and Taxation

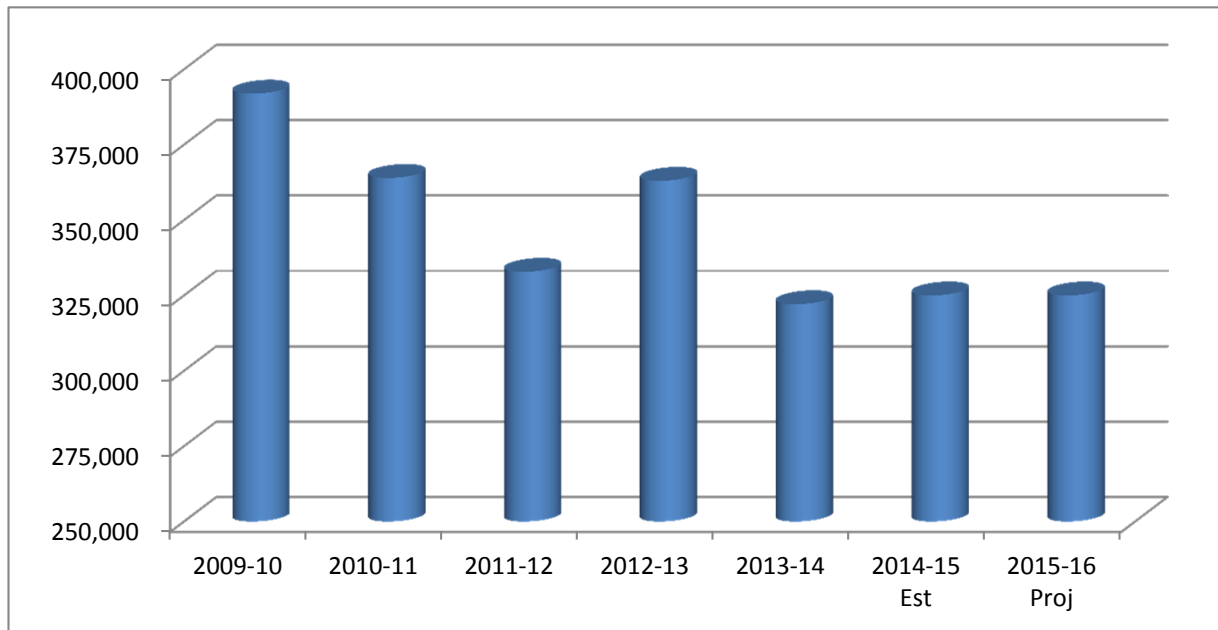
Description: Counties by function pay for all property tax assessment and taxation (A&T) activities; these costs are not charged back to the taxing districts. To better fund this activity and maintain state standards, a shared A&T funding program was established to partially offset these costs out of document processing fees.

Permitted Use: A&T funds are a program revenue shared by the Assessors Office and Tax Collector.

Rate Structure: The state assigns each county funds based on annual budget submissions from each of the 36 counties. Columbia County divides the funds by the proportion of expenses incurred in the two relevant general fund departments.

Assumptions: Proceeds from the A&T program have swung up and down in the last years. FY16 projection is flat relative FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	391,937	44,873	12.9%
2010-11	363,976	(27,961)	-7.1%
2011-12	332,843	(31,133)	-8.6%
2012-13	363,029	30,186	9.1%
2013-14	322,098	(40,931)	-11.3%
2014-15 Est	325,000	2,902	0.9%
2015-16 Proj	325,000	0	0.0%



Revenue: Clerk Fees

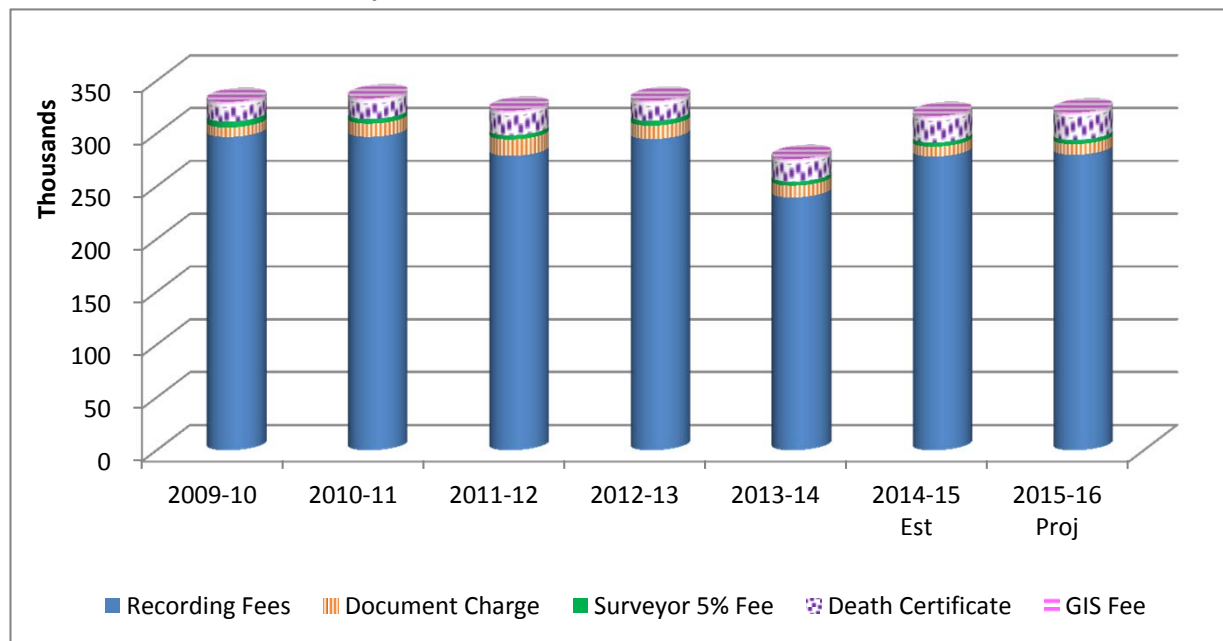
Description: Clerk fees cover a variety of document recording fees established both at the state and local levels. Much of the fees are associated with real estate transactions which have been volatile in recent years. The fee categories include recording fees, document charges, the 5% share of Surveyor's fees, death certificates and the GIS fee.

Permitted Use: Clerk fees are considered a program revenue to the Clerk's office. Historically, the Clerk's Office has generated more fee revenue than it has cost to run which has mean that excess funds have gone to fund general fund activities as a whole.

Rate Structure: Fees are based on Oregon Revised Statutes and County Ordinances.

Assumptions: Clerk fee levels have swung up and down in the last years. Total FY16 projection for the various fee categories is 1% higher than FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	329,951	(13,336)	-3.9%
2010-11	333,332	3,381	1.0%
2011-12	321,740	(11,593)	-3.5%
2012-13	331,077	9,337	2.9%
2013-14	275,918	(55,158)	-16.7%
2014-15 Est	316,617	40,699	14.8%
2015-16 Proj	320,000	3,383	1.1%



Revenue: Sheriff Fees

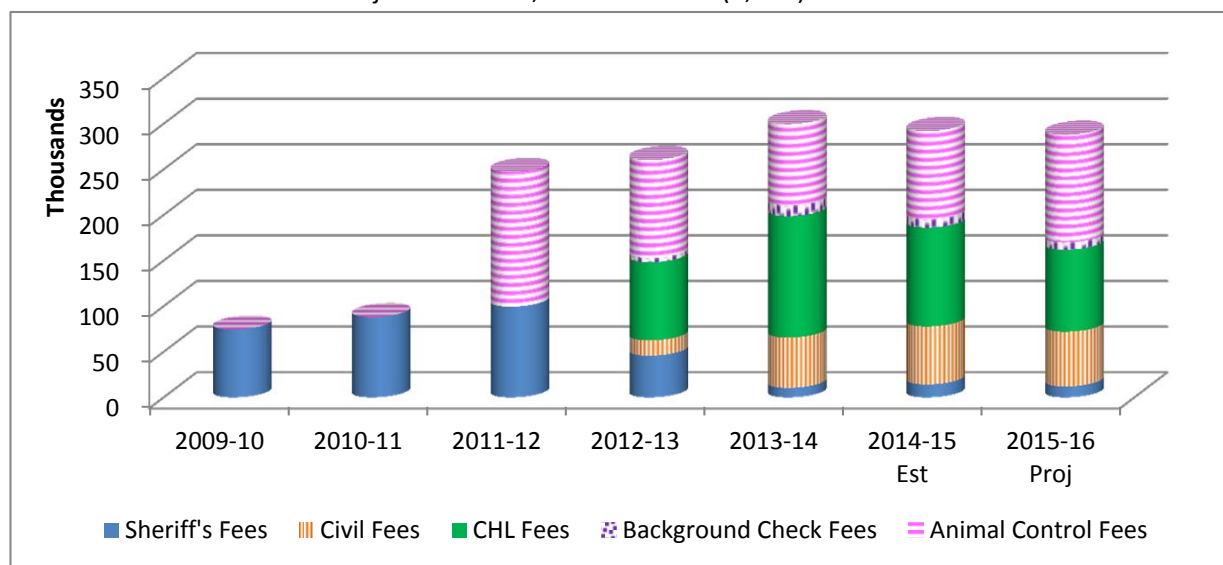
Description: Columbia County Sheriff Office (CCSO) fees cover a variety of fees established the state and county levels. The fee categories include Sheriff fees for serving summonses and other documents, copying documents, processing concealed handgun licenses (CHL) and processing background checks. As of FY12, the Sheriff's Office took over Animal Control operations and the related fees, including dog license fees, begin in that year.

Permitted Use: Sheriff fees are considered a program revenue to the Sheriff's office.

Rate Structure: Fees are based on Oregon Revised Statutes and County Ordinances. Starting in FY13, a more specific differentiation was made to the larger CCSO Fee bucket to track civil action processing fees, CHL and background check revenue independently.

Assumptions: Fee levels have varied considerably in the last years due to programming changes (animal control joining CCSO) and based on community interests/needs. Total FY16 projection for the various fee categories was made based on individual trends and expectations with a net decrease of 1.4% relative FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	74,412	(18,969)	-20.3%
2010-11	88,143	13,731	18.5%
2011-12	247,229	159,086	180.5%
2012-13	260,318	13,088	5.3%
2013-14	299,542	39,224	15.1%
2014-15 Est	292,066	(7,476)	-2.5%
2015-16 Proj	288,000	(4,066)	-1.4%



Revenue: Marine Sheriff Program

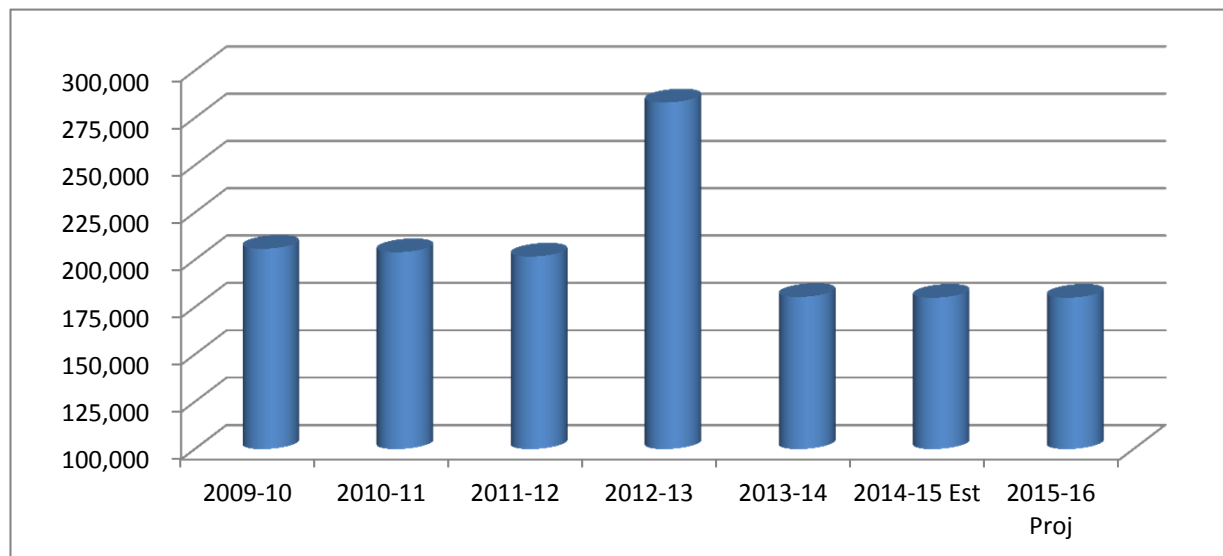
Description: Deputies are assigned to patrol the waters of the Columbia River, including the Columbia County portion of Multnomah Channel. These positions are funded primarily by the Oregon State Marine Board. Columbia County has the largest stretch of the biggest waterway in our state, traversed by multitudes of boaters and commercial shipping interests daily. Law enforcement on the water is a way to keep this waterway safe for all who use the water, and to ensure that commerce vital to our region is maintained.

Permitted Use: Marine Sheriff funds are a program revenue for the Sheriff's Office.

Rate Structure: Funds are negotiated each biennium with the Oregon State Marine Board based on need and funding availability from federal and state sources. Occasional additional funds are provided for capital investment in water craft. The program requires local match dollars.

Assumptions: Funding levels for the next biennium have not been finalized at the state level. Projections for FY16 are based on flat levels relative expected FY15 grant funding to be received.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	205,873	34,533	20.2%
2010-11	204,055	(1,818)	-0.9%
2011-12	201,754	(2,301)	-1.1%
2012-13	283,195	81,441	40.4%
2013-14	180,429	(102,766)	-36.3%
2014-15 Est	180,000	(429)	-0.2%
2015-16 Proj	180,000	0	0.0%



Revenue: Jail and Inmate Fees

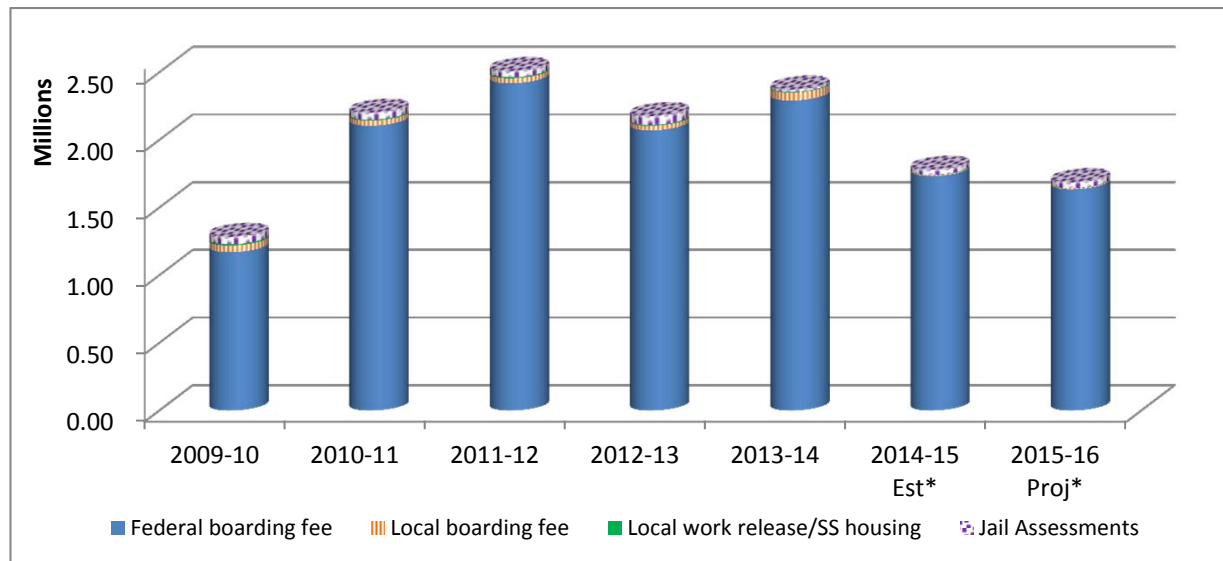
Description: Jail Operations fees cover a variety of fees established at the state and county levels. The fee categories include local inmate boarding fees, federal inmate boarding fees, social security housing revenue and jail assessments from state, municipal and justice courts. In FY15, Jail operations was moved from its segment in the general fund to a separate special revenue fund. Fees from both are given here for comparative purposes.

Permitted Use: Jail and inmate boarding fees are considered a program revenue to the Jail.

Rate Structure: Fees are based on Oregon Revised Statutes, County Ordinances and boarding agreements with federal agencies.

Assumptions: Fee levels have varied considerably in the last years due to external factors including changes in numbers of local and federal prisoners and changes in court fee distribution state law. Total FY16 projection for the various fee categories was made based on individual trends and expectations with a net decrease of 5.2% relative FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2009-10	1,282,871	(280,755)	-18.0%	Gen Fund 100-08
2010-11	2,200,391	917,519	71.5%	" "
2011-12	2,508,126	307,735	14.0%	" "
2012-13	2,174,919	(333,207)	-13.3%	" "
2013-14	2,370,980	196,061	9.0%	" "
2014-15 Est*	1,778,796	(592,184)	-25.0%	New 220 Jail Fund
2015-16 Proj*	1,686,700	(92,096)	-5.2%	" "



Revenue: Jail Operations Levy

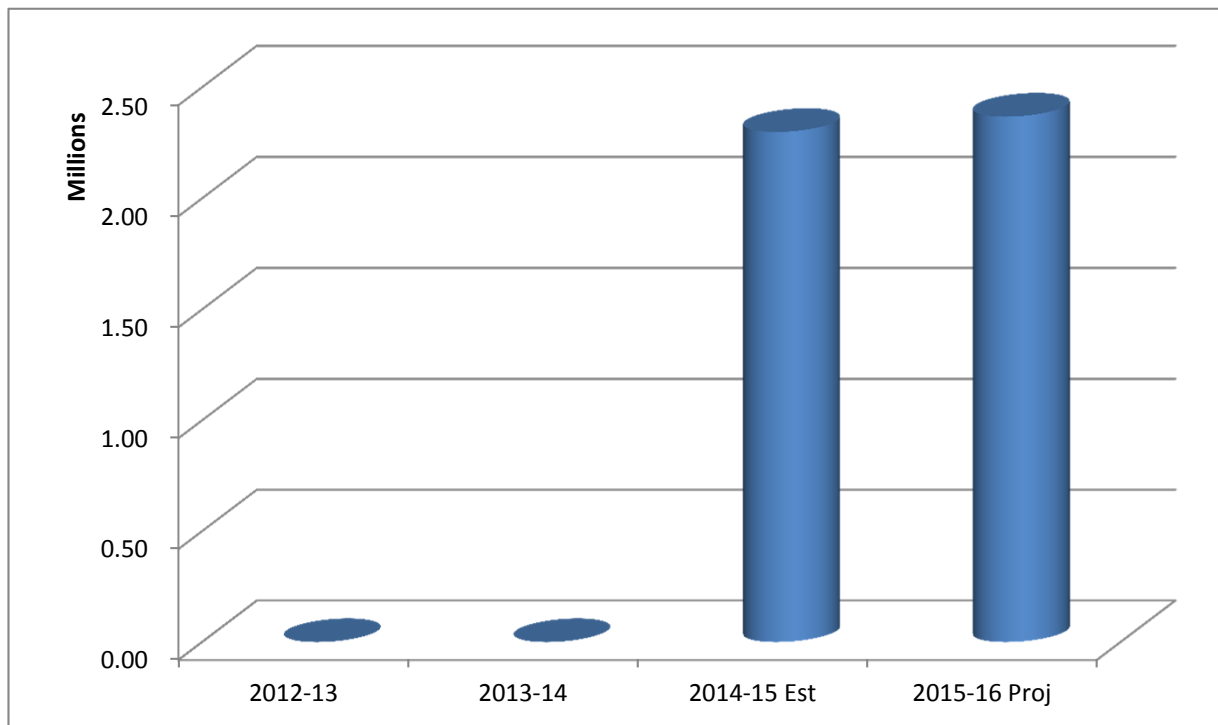
Description: Columbia County voters approved a three-year Jail Operations levy in May 2014. The levy is set at .5797 per thousand and began in FY15.

Permitted Use: The levy's property taxes are used for purposes of operating the Columbia County Jail and are accounted for in a new special revenue fund for Jail Operations.

Rate Structure: The levy is defined by the measure passed by voters.

Assumptions: Projections for FY16 property tax revenues are based on utilizing the full levy allowed.

Fiscal Year	\$ Revenue	\$ Change	% Change
2012-13	0	0	NA
2013-14	0	0	NA
2014-15 Est	2,299,243	2,299,243	first year
2015-16 Proj	2,368,221	68,977	3.0%



Revenue: Shared Video Lottery

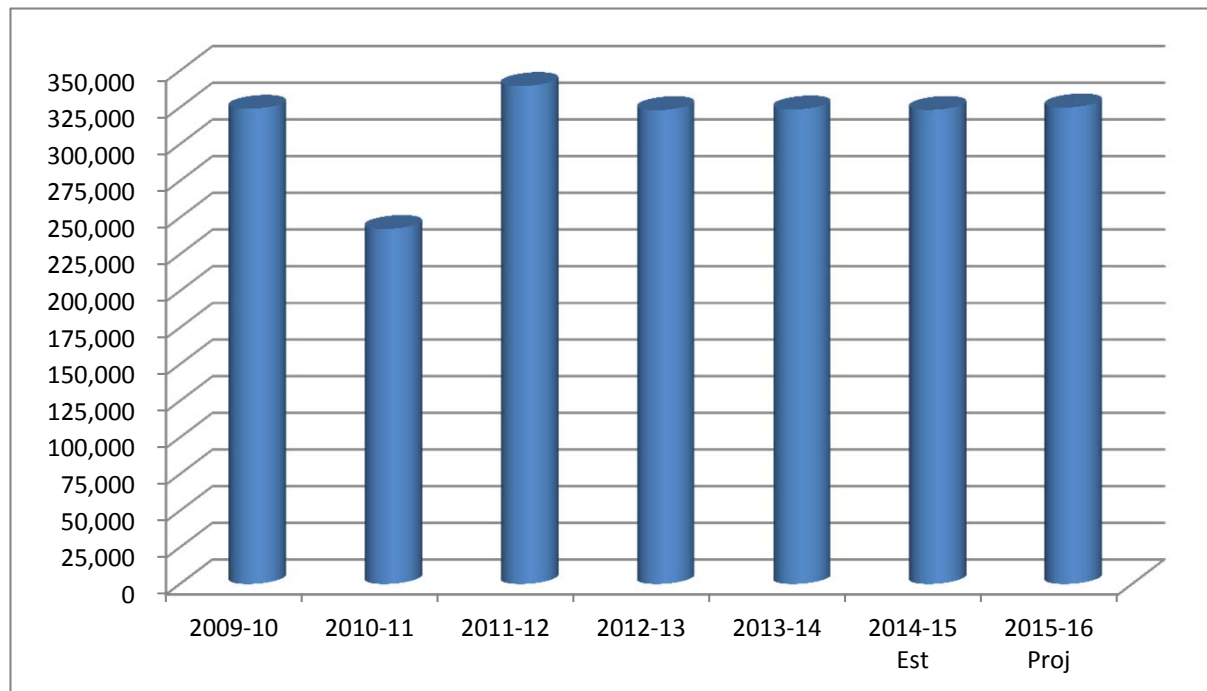
Description: Oregon established the lottery in 1985. Starting in 1992, county government forfeited right to authorize and regulate gaming in exchange for 2.5% of video lottery net receipts. The formula to distribute proceeds is based predominantly on the amount of video lottery play in each county.

Permitted Use: ORS 461.547 defines that these proceeds are to be used for economic development activities.

Rate Structure: These funds are one example of state-county shared revenue. The County does not have the authority to change or affect these rates or shared-revenue formulas.

Assumptions: Funding levels for the past two years have been largely flat. Projections for FY16 are based on a 0.5% increase relative expected FY15 receipts.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2009-10	324,089	(11,454)	-3.4%	
2010-11	242,264	(81,825)	-25.2%	payment timing variance
2011-12	339,600	97,336	40.2%	" "
2012-13	323,204	(16,396)	-4.8%	
2013-14	323,637	433	0.1%	
2014-15 Est	323,348	(289)	-0.1%	
2015-16 Proj	325,000	1,652	0.5%	



Revenue: Surveyor Fees

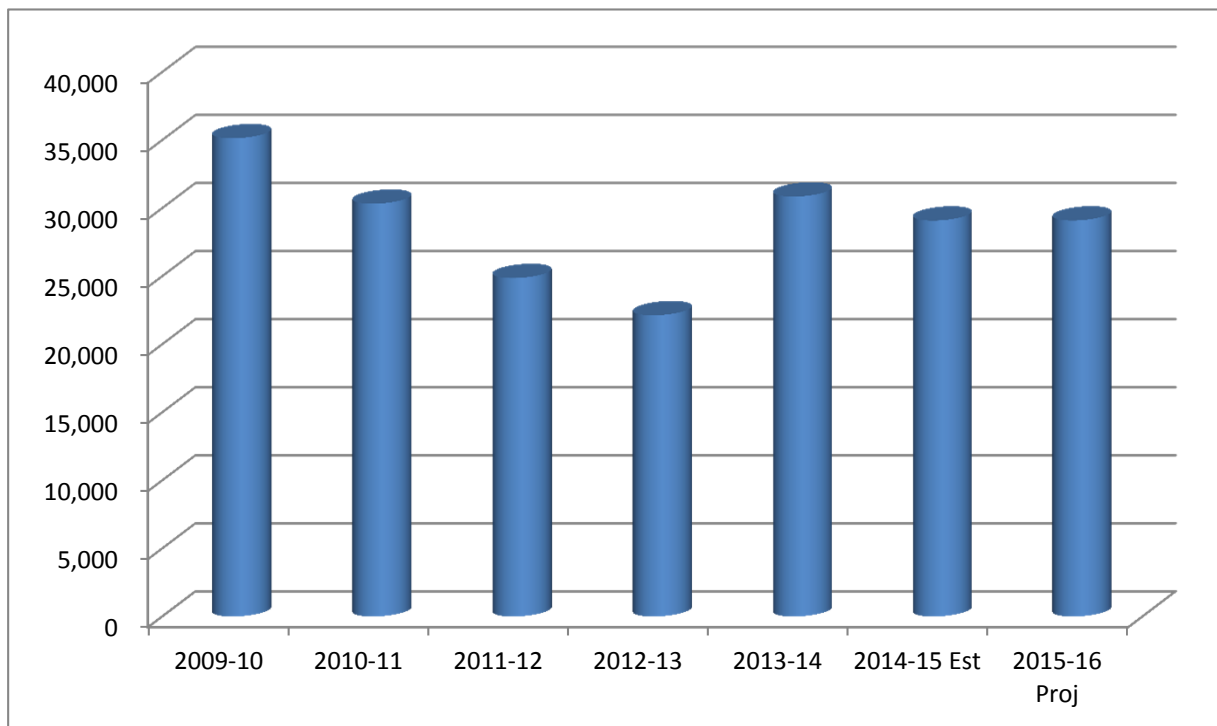
Description: Surveyor fees are established by the County, in conformance with relevant state laws and/or administrative rules. A variety of services are provided under the category of Surveyor fees. Variations in fee levels are a leading indicator of economic activity, particularly in the housing sector, in the County.

Permitted Use: Surveyor fees are considered a program revenue to the Surveyor's Office.

Rate Structure: Fees are based on actual costs within state required levels and in some years will be increased by cost of living factors.

Assumptions: Funding levels for the past several years have been declining, reflective of the housing bubble and slow recovery in that sector. Projections for FY16 are flat

Fiscal Year	\$ Revenue	\$ Change	% Change
2008-09	42,211		
2009-10	35,142	(7,069)	-16.7%
2010-11	30,332	(4,809)	-13.7%
2011-12	24,872	(5,460)	-18.0%
2012-13	22,135	(2,737)	-11.0%
2013-14	30,859	8,724	39.4%
2014-15 Est	29,095	(1,764)	-5.7%
2015-16 Proj	29,100	5	0.0%



Revenue: District Attorney Revenues

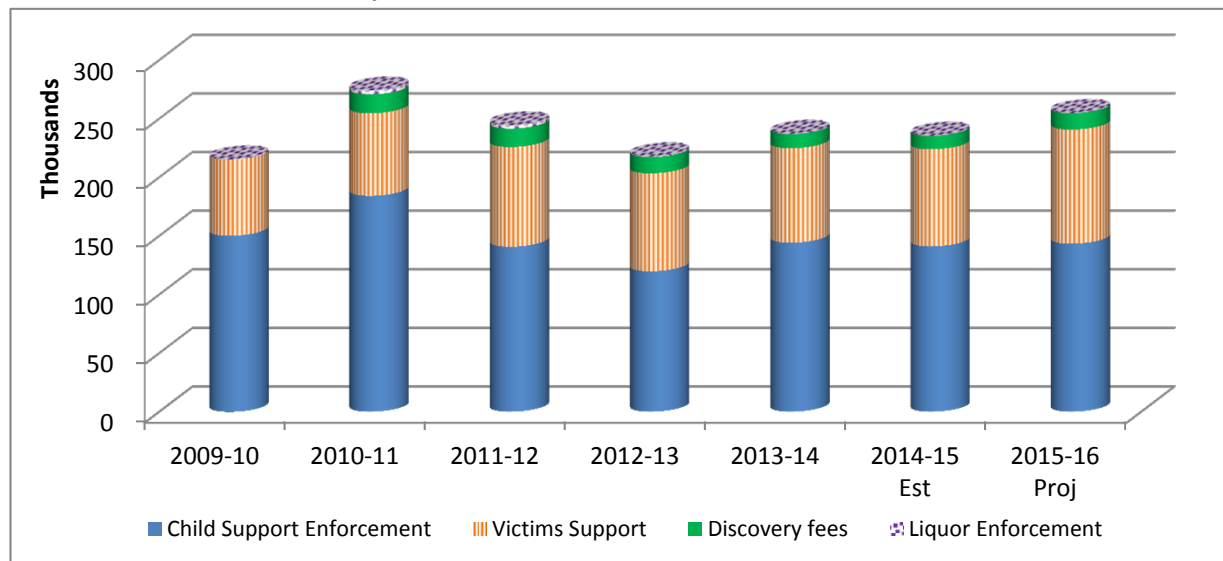
Description: The District Attorney's office receives a small amount in discovery fee revenue, support for children's services from combined state and federal sources, as well as victims support services supports also from combined state and federal programs.

Permitted Use: DA fees and grant revenues are considered a program revenue to the DA's office.

Rate Structure: Fees are based on defined at the local level, within relevant Oregon Revised Statute standards. Childrens services and victims supports services are based on shared funding formulas and grant programs typically administered through the State of Oregon.

Assumptions: District Attorney program revenues have varied over the last years. FY16 projection is based on specific estimates for grant programs and a small increase in discovery fee revenue over FY15 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	205,795	(36,213)	-15.0%
2010-11	273,889	68,093	33.1%
2011-12	244,190	(29,699)	-10.8%
2012-13	217,688	(26,501)	-10.9%
2013-14	236,899	19,210	8.8%
2014-15 Est	235,333	(1,566)	-0.7%
2015-16 Proj	254,684	19,351	8.2%



Revenue: Justice Court Fees

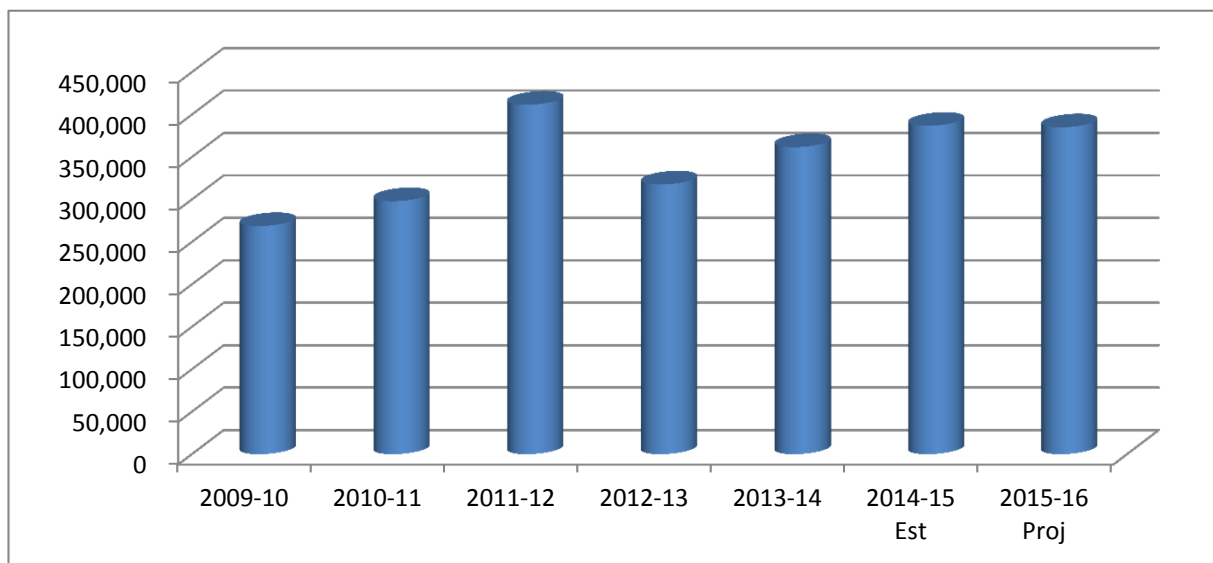
Description: Justice Courts are established by Counties. Columbia County's Justice Court holds session in Vernonia and Clatskanie. Court fines are established by state laws and administrative rule. Distribution of court fine revenue is principally governed by the state. Local Intergovernmental agreements also exist with the cities in which the Justice Court operates. These fees represent the net fines retained by the Justice Court.

Permitted Use: Fine revenue are to be distributed to the state courts, local jails and to pay for justice court operating costs according to specific schedules. These revenue flows have undergone changes by statute in three recent legislative sessions.

Rate Structure: The County has little authority to change or affect these rates or distribution formulas and currently does not have any county ordinance fines defined by local ordinance.

Assumptions: Funding levels for the past two years have been largely flat. Projections for FY16 are based on a 0.5% increase relative expected FY15 receipts.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	268,695	9,977	3.9%
2010-11	298,013	29,318	10.9%
2011-12	411,661	113,648	38.1%
2012-13	317,710	(93,951)	-22.8%
2013-14	361,690	43,980	13.8%
2014-15 Est	386,780	25,090	6.9%
2015-16 Proj	385,000	(1,780)	-0.5%



Revenue: Land Development Fees

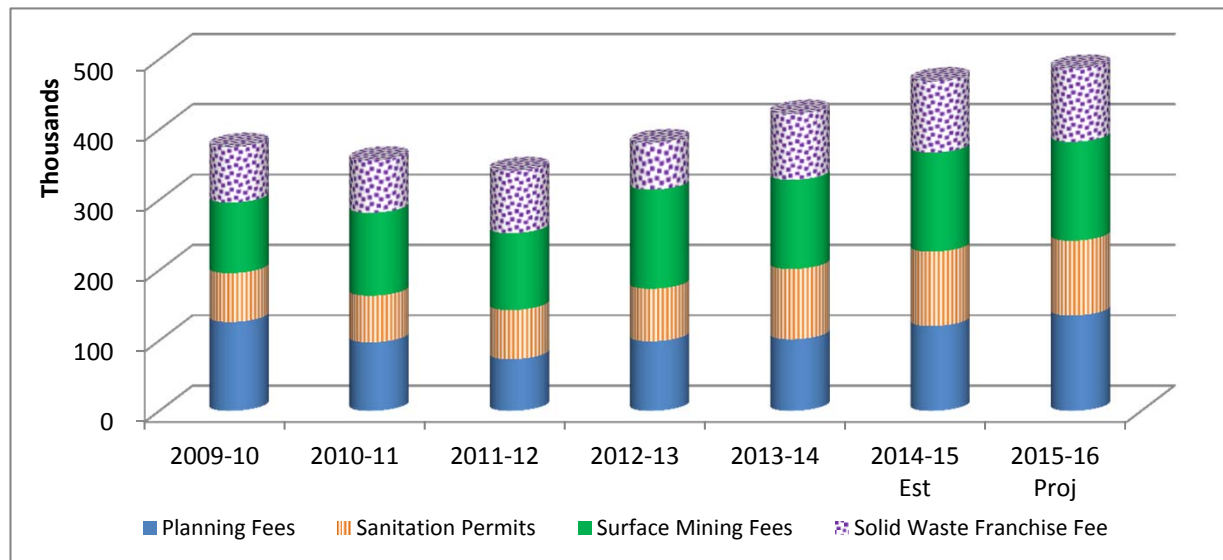
Description: Land Development Services (LDS) fees cover a variety of permitting, license and fine revenues collected by the programs under LDS, including the solid waste franchise fee. The planning and sanitation permitting fee categories are leading indicators of economic activity in the County, with surface mining and franchise fees constituting an indicator of current activity.

Permitted Use: All these fee categories are considered program revenue for LDS. In the case of surface mining, LDS collects the fees and net proceeds after collection costs are deducted are transferred to the Road Fund.

Rate Structure: These fees are established locally within relevant standards set out by the State of Oregon. In some years, cost of living increases are applied to the fees.

Assumptions: In the years immediately following the housing bubble, revenues declined but have come back since FY13. FY16 projections are based on specific trend analysis of each revenue type for a net increase in fee revenue just under 4% relative expected revenues in FY15.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	375,034	(3,241)	-0.9%
2010-11	355,877	(19,157)	-5.1%
2011-12	341,178	(14,699)	-4.1%
2012-13	380,896	39,718	11.6%
2013-14	422,113	41,217	10.8%
2014-15 Est	468,420	46,307	11.0%
2015-16 Proj	486,500	18,080	3.9%



Revenue: Shared Gas Tax & MV Reg Fees

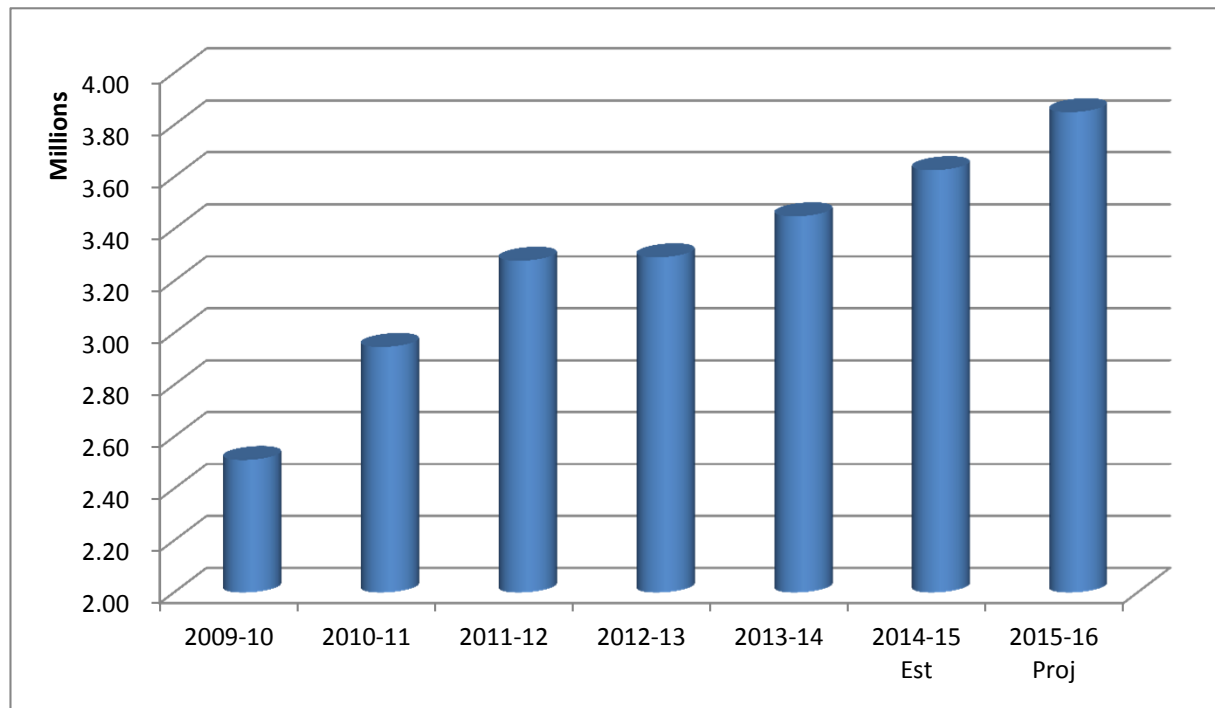
Description: Long before the state highway program existed, Oregon counties bore the burden of building and maintaining all roads outside of cities. In 1919 Oregon was the first state to levy a gas tax. Several fee structure iterations later, current ORS 366.739 provides that 24.38% of highway user taxes and fees are allocated to counties less specified amounts.

Permitted Use: These shared state revenues are restricted for use on County roads, hence are routed directly to the Road special revenue fund.

Rate Structure: The state assigns each county funds based on its proportion of registered vehicles.

Assumptions: The FY16 projection is based on state estimates of the shared revenue distribution.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	2,510,875	250,261	11.1%
2010-11	2,946,734	435,859	17.4%
2011-12	3,278,528	331,794	11.3%
2012-13	3,291,754	13,227	0.4%
2013-14	3,449,384	157,630	4.8%
2014-15 Est	3,626,730	177,345	5.1%
2015-16 Proj	3,850,000	223,270	6.2%



Revenue: System Development Charges

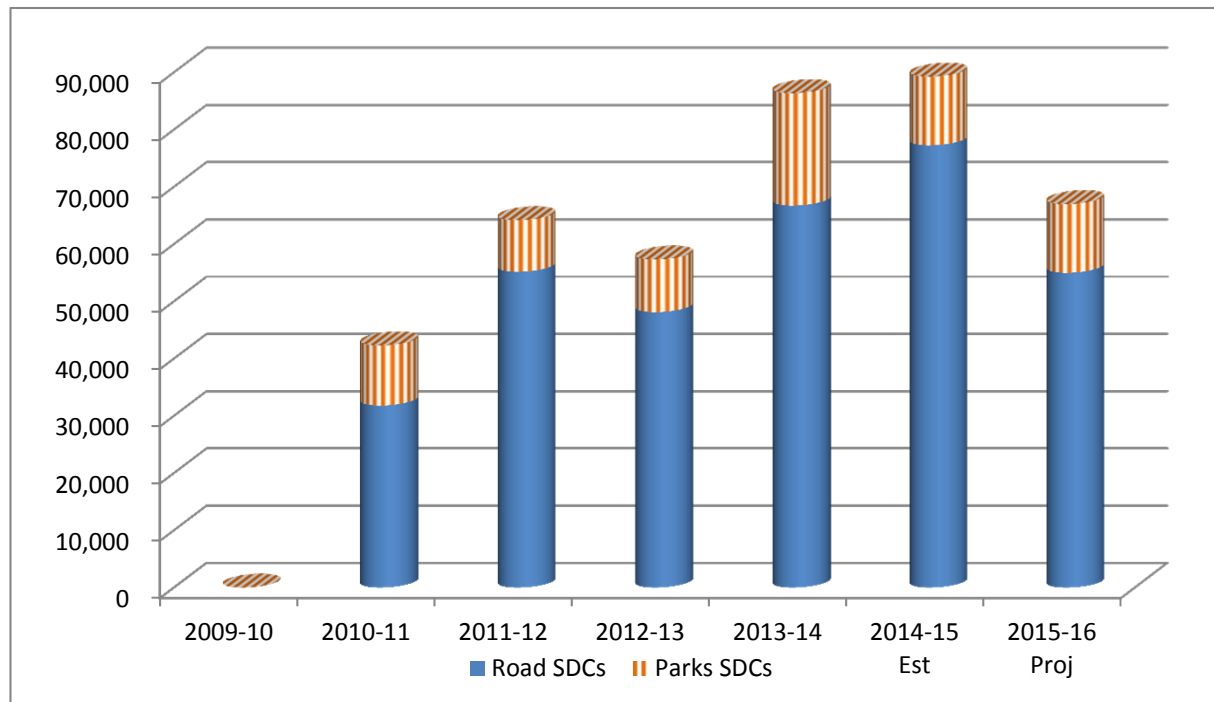
Description: ORS 223 allows for local governments to establish system development charges (SDCs) to provide for orderly growth and development in Oregon communities for capital improvements only. Columbia County charges SDCs for Roads and Parks projects. SDCs are a leading economic indicator for Columbia County.

Permitted Use: SDCs may only be used for the capital investment purposes established by county ordinance. Currently these funds are being held in the Road special revenue fund and the Park special revenue fund.

Rate Structure: These rates are established by county ordinance. Note - FY10 had no activity subject to SDCs permitted in the County and it took five years to regain FY09 fee levels.

Assumptions: The FY16 projection is based on projections of eligible fee activity.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	0	(84,212)	-100.0%
2010-11	42,315	42,315	100.0%
2011-12	64,180	21,865	51.7%
2012-13	57,318	(6,862)	-10.7%
2013-14	86,376	29,058	50.7%
2014-15 Est	89,272	2,895	3.4%
2015-16 Proj	67,000	(22,272)	-24.9%



Revenue: Natural Resources Depletion Fee

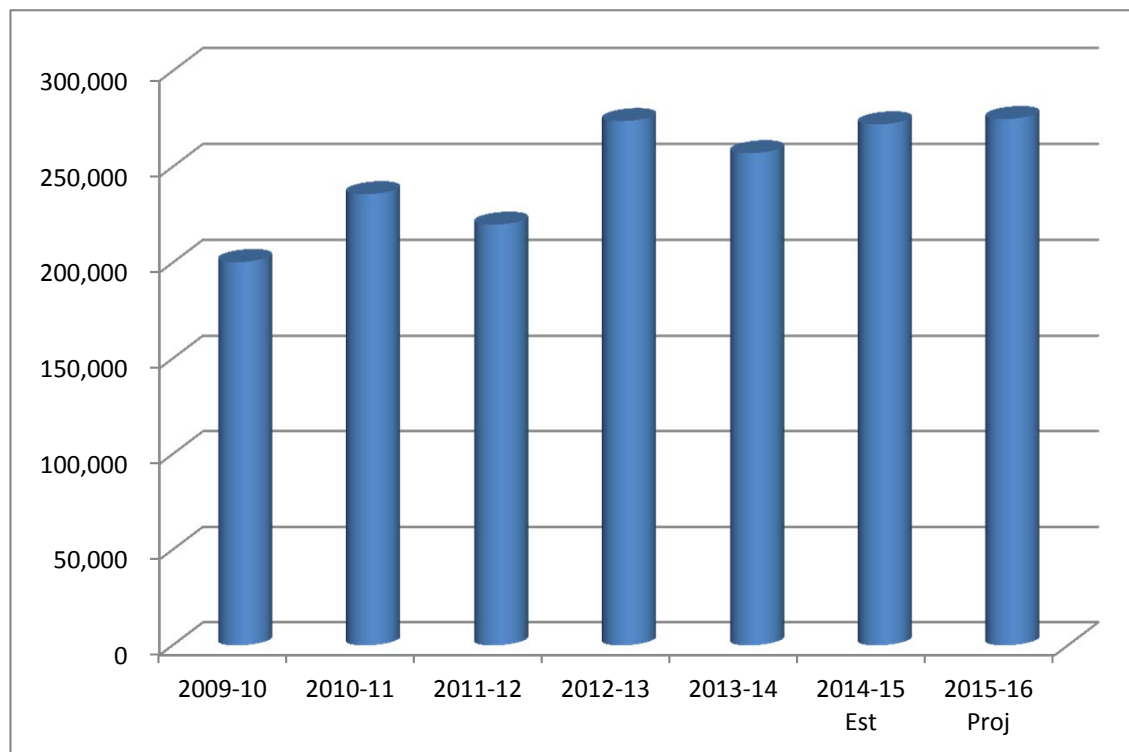
Description: Columbia County began charging a Natural Resources Depletion fee in 1997 of 0.15 per ton for the privilege of transporting natural resources into or within Columbia County for commercial, construction or industrial use within the County. Natural resources includes coal, clay, soil, stone, shale, sand gravel or aggregate.

Permitted Use: This fee is used for purposes of the Road special revenue fund.

Rate Structure: The County has not changed the fee since it was enacted.

Assumptions: Projections for FY16 are based on a 1% increase relative expected FY15 receipts.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	200,401	(28,661)	-12.5%
2010-11	235,797	35,396	17.7%
2011-12	219,896	(15,901)	-6.7%
2012-13	273,921	54,025	24.6%
2013-14	257,157	(16,764)	-6.1%
2014-15 Est	272,228	15,072	5.9%
2015-16 Pro	275,000	2,772	1.0%



Revenue: Shared RV Fees

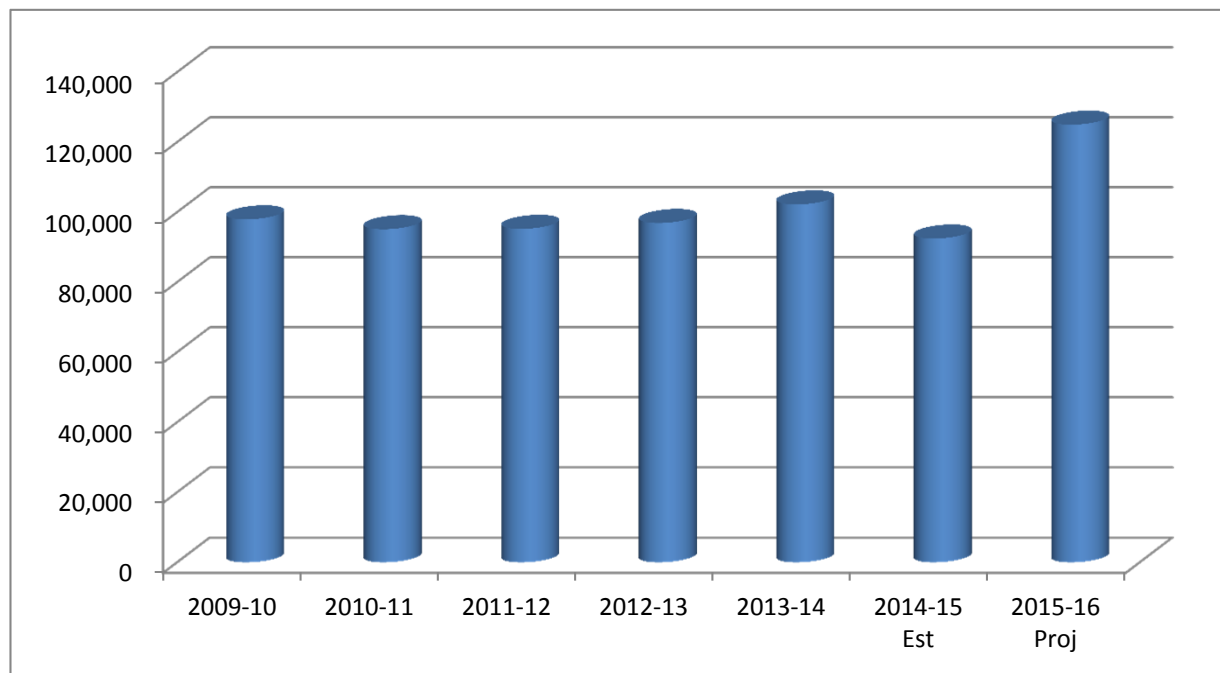
Description: Recreational Vehicle (RV) fees were first enacted by Oregon in 1969 to fund the development of parks and recreational sites. Counties receive a proportion of these funds which with the 2014 legislative session was increased to 45%, better reflecting the amount of recreational opportunities provided by counties.

Permitted Use: These shared state revenues are restricted for use in County parks, hence are routed directly to the Parks special revenue fund.

Rate Structure: The state assigns each county funds based on a formula which takes into consideration the number of RV campsites in the county, RV registrations in the county and county population.

Assumptions: The FY16 projection represents a substantial increase due to the first year of receipts being calculated on the new county/state shared revenue split.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	97,943	1,363	1.4%
2010-11	95,129	(2,814)	-2.9%
2011-12	95,223	94	0.1%
2012-13	96,903	1,680	1.8%
2013-14	102,210	5,307	5.5%
2014-15 Est	92,460	(9,750)	-9.5%
2015-16 Proj	125,000	32,540	35.2%



Revenue: **Adult Corrections Grant-in-Aid**

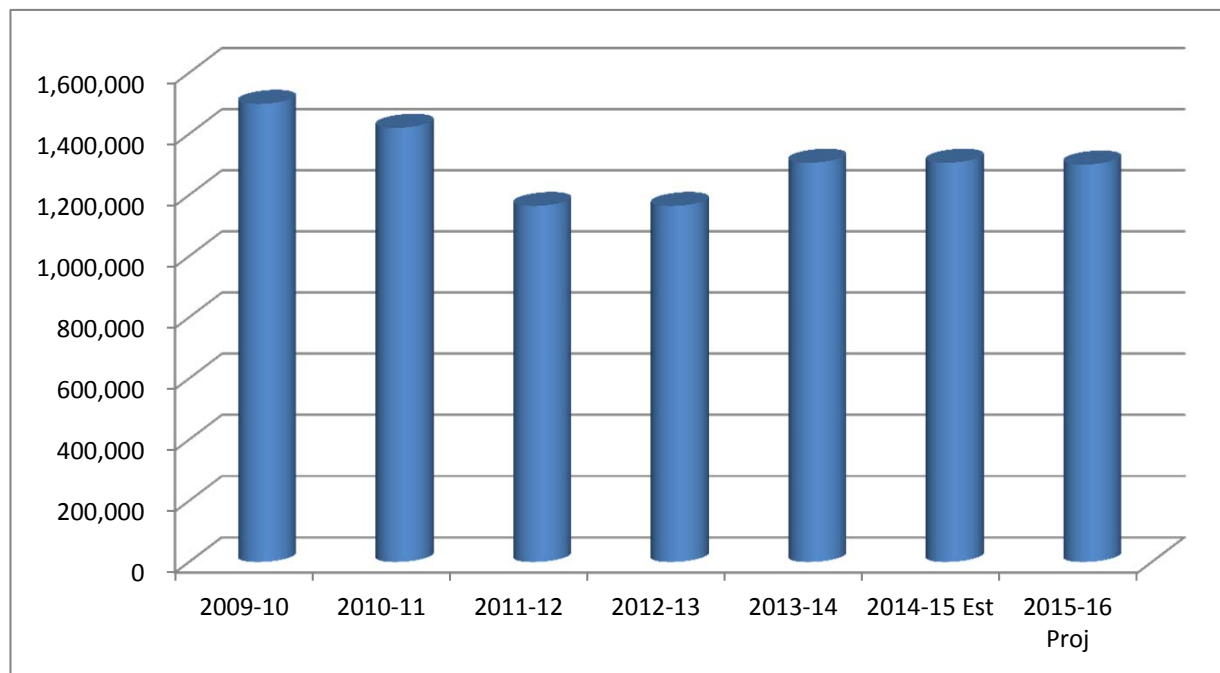
Description: Financial grants for community corrections pursuant to ORS 423.500 consist of the Grant-in-Aid Program, moneys appropriated to the Department of Corrections for the purposes of management, support services and supervision of offenders.

Permitted Use: These funds are restricted for County adult corrections services, hence are routed directly to the Community Justice special revenue fund.

Rate Structure: The state assigns each county funds based on a formula which takes into consideration county population and corrections workload.

Assumptions: Funding levels for the next bienium have not been finalized at the state level. Projections for FY16 are based on a conservative 0.5% decrease in funding level relative FY15.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	1,498,639	138,757	10.2%
2010-11	1,420,235	(78,404)	-5.2%
2011-12	1,164,479	(255,756)	-18.0%
2012-13	1,164,480	1	0.0%
2013-14	1,305,886	141,406	12.1%
2014-15 Est	1,305,886	0	0.0%
2015-16 Proj	1,300,000	(5,886)	-0.5%



Revenue: Building Department Fees

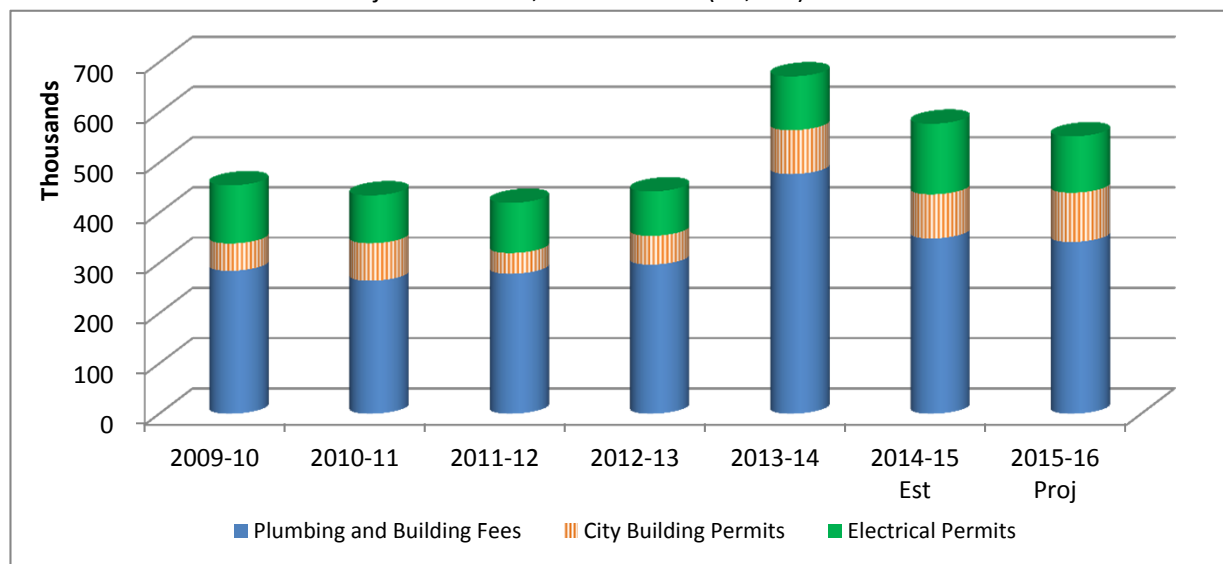
Description: Building Department fees cover a variety of permitting, license and fine revenues. These fee categories are leading indicators of economic activity in the County. The building department also carries out by contract a portion of the building inspection services offered by the City of St Helens.

Permitted Use: All these fee categories are program revenue for the Building Department special revenue fund.

Rate Structure: These fees are established locally within relevant standards set out by the State of Oregon. In some years, cost of living increases are applied to the fees.

Assumptions: In the years immediately following the housing bubble, revenues declined but began coming back in FY13. FY16 projections are based on specific trend analysis of each revenue type for a net decrease in fee revenue of 4.4% relative expected revenues in FY15.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	454,543	(84,360)	-15.7%
2010-11	434,597	(19,946)	-4.4%
2011-12	419,677	(14,921)	-3.4%
2012-13	442,403	22,726	5.4%
2013-14	671,425	229,022	51.8%
2014-15 Est	577,209	(94,216)	-14.0%
2015-16 Proj	552,000	(25,209)	-4.4%



Revenue: Transit System Fares

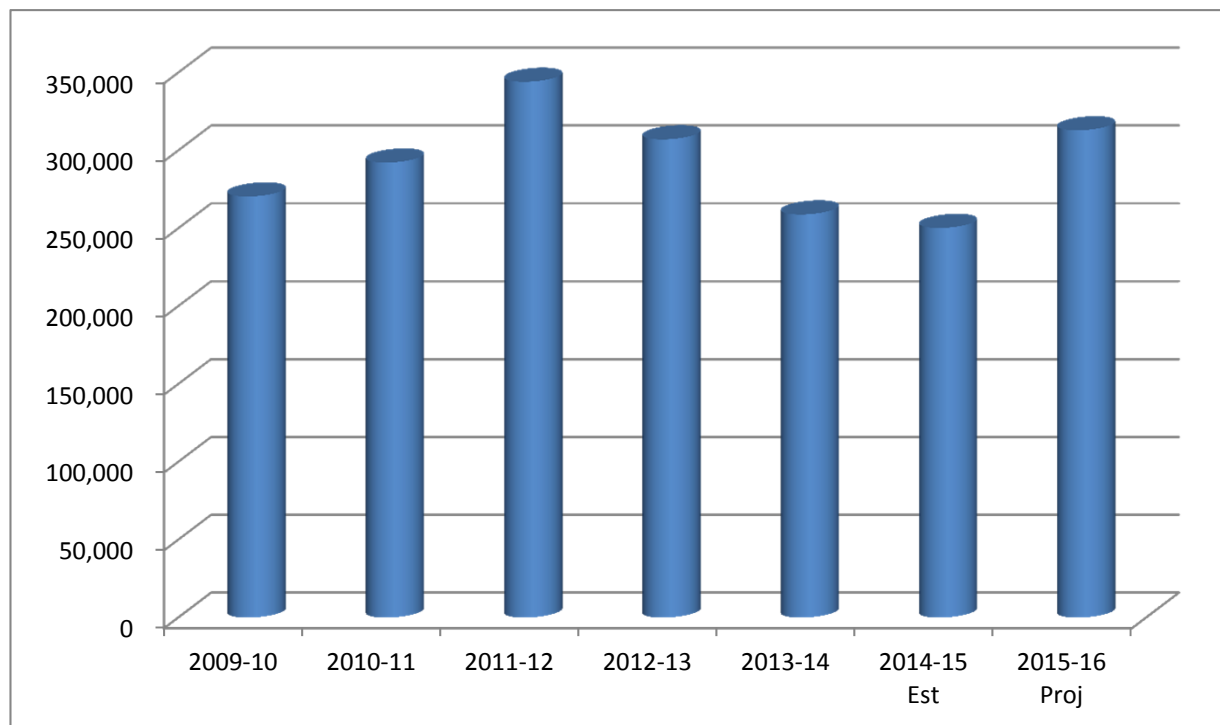
Description: Columbia County took over operating the largest rural transportation program developed in Oregon in 2004. A combination of state and federal funds supplement community contributions and fare revenues to maintain the service. Fares are set locally.

Permitted Use: Fare revenue is used for purposes of the Columbia County Rider special revenue fund.

Rate Structure: The County updated its fare system to zones and had to implement a service reduction in 2012.

Assumptions: Projections for FY16 are based on a 25% increase relative expected FY15 receipts expected by Transit management.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	270,517	(31,392)	-10.4%
2010-11	292,283	21,766	8.0%
2011-12	344,164	51,881	17.8%
2012-13	307,160	(37,004)	-10.8%
2013-14	258,952	(48,208)	-15.7%
2014-15 Est	250,288	(8,664)	-3.3%
2015-16 Proj	313,000	62,712	25.1%



Revenue: Jail Bond Levy

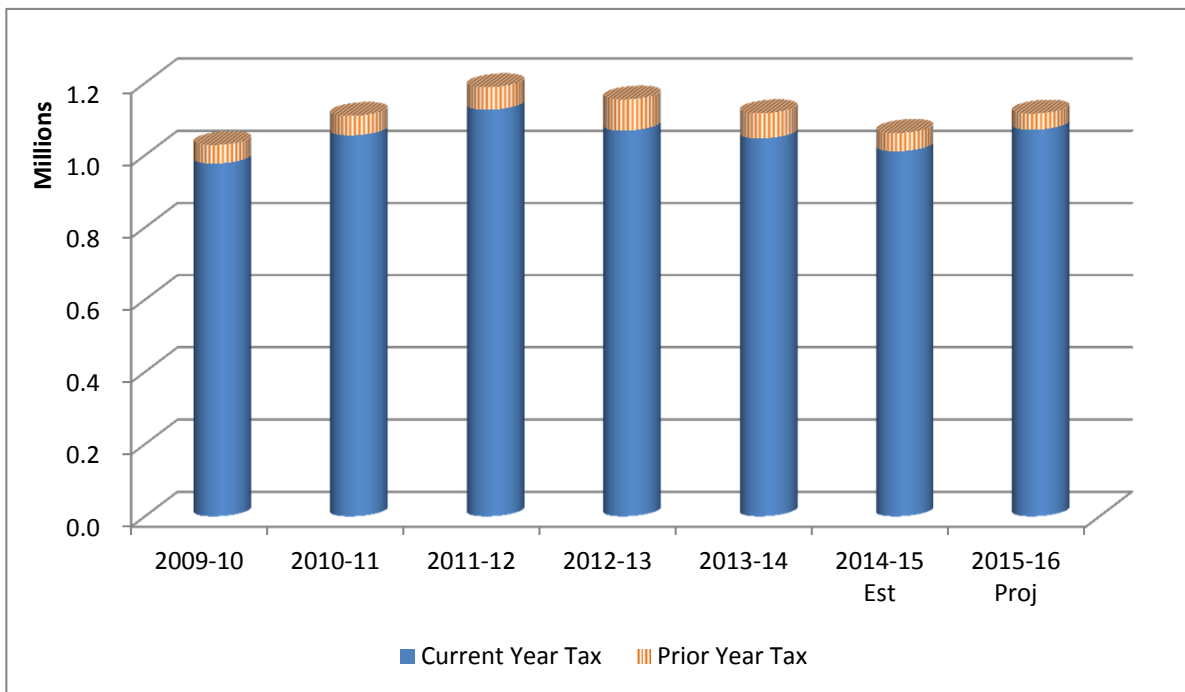
Description: A special tax levy was approved by Columbia County’s voters as ballot measure 5-49 on November 3, 1998, to build a new county jail. This bond levy is assessed to all County property owners.

Permitted Use: These funds are restricted for bond payments for the County Jail and are accounted for in a separate debt service fund. Its final year will be FY18.

Rate Structure: Monies received from this bond levy are used for the retirement of principal and interest on the Jail General Obligation Fund and is set according to that year's debt service level.

Assumptions: Projections for FY16 are based on requirements for paying the debt service in this year.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	1,028,621	(35,129)	-3.3%
2010-11	1,109,176	80,555	7.8%
2011-12	1,188,634	79,459	7.2%
2012-13	1,154,578	(34,056)	-2.9%
2013-14	1,116,405	(38,173)	-3.3%
2014-15 Est	1,061,860	(54,545)	-4.9%
2015-16 Proj	1,115,575	53,714	5.1%



Columbia County Mandated Services Guide

(Updated Feb 2015 for FY2015-16)

Animal Control (Sheriff's Office)

- The County may declare a dog control district – ORS 609.030
- The County may hold an election to determine if dogs may run at large – ORS 609-040
- Regulation of dogs subject to the provisions of ORS Ch. 609
- Complaint process – ORS 609.095
- Impoundment – ORS 609.090, 609.155, 433.375-.390
- Hearings required – ORS 609.156
- Dog licenses are issued
- Regulation of rescue organization licensing- SB 6
- Management of City of St. Helens' dog control program-ORS 609.100

Assessor

- Process boundary district changes – ORS 198.747
- Annual appraisal & assessment of all taxable property in County – ORS Ch. 305, 306, 307, 308, 308A, 309
- Create and maintain Assessor's maps of all property in County – ORS Ch. 306
- Process special assessments & exemptions – ORS Ch. 307, 308A, 321, 285C
- Update & maintain assessment roll and records – ORS Ch. 308
- Maintain record of all property appraisals – ORS Ch. 308
- Update property ownership records – ORS Ch. 308
- Write annual report about the County's appraisal program – ORS 308.050
- Collect sales data for FMV – ORS 308.050, 308.210, 308.234, 309.200-.400
- Ratio review studies – ORS Ch. 309
- Assessment of historical properties – ORS 358.505-.565
- Tax Roll Preparation and Certification – ORS Ch. 310
- Maintain CEU for all registered appraisers – ORS 308.010

Board of Commissioners

- Land use decisions and other quasi judicial decisions/police power
- Local Mental Health Authority
- Public Health Enforcement; police power cannot be delegated (unless released to State)
- Public Health Appeals; government function cannot be delegated (unless released to State)
- Compensation for DDAs – ORS 8.760
- Appoint ME – ORS 146.065
- Burial of unclaimed bodies – ORS 146.075(5), 146.100, 146.121(4)
- Declare and prosecute nuisances by ordinance – ORS 203.065

- Develop a policy on removal of homeless persons camping on public property – ORS 203.077
- Appoint Compensation Board for elected officials and set compensation – ORS 204.112, 204.116, 204.126, 209.080
- Fix number & compensation of employees – ORS 204.116 & 204.601
- Provide office to Sheriff – ORS 206.180
- Elections expenses – ORS 246.250(2)
- Sale of County lands – ORS Ch. 271, 275
- Land Use Decisions and other quasi-judicial decisions
- Local Public Contracting authority
- Economic Development – ORS 280.500
- Examine books and papers of County Clerk, Clerk of the County Court, Treasurer and Sheriff of the County – ORS 294.085
- Adopt budget subject to local budget law – ORS 294.305-.565
- Appoint Budget Officer & Budget Committee – ORS 294.331; 294.336
- Appoint BOPTA pool – ORS 309.067
- Levy of taxes- ORS 310.022
- Appoint Tax Collector – ORS 311.055
- Creation of County School Fund – ORS 328.015
- Hearings on road vacations, LIDs, road legalizations, ways of necessity – ORS Ch.
- Appoint Emergency Program Manager – ORS 401.305(2)
- Designate partnership [State, County, private] on juvenile crime prevention & lead agency to develop juvenile crime prevention plan – ORS 417.855
- Establish Local Public Safety Coordinating Council [LPSCC] – ORS 423.560-.565
- Costs associated with involuntary commitments [custody, medical care, hospital, etc.] – ORS 426.250, 426.255
- Local Board of Health ex officio – ORS 431.410
- Must provide sufficient funds for operation of Health Department – ORS 431.510
- Regulation of County service district: 4-H Extension, Meadowview Lighting District – ORS Ch. 451
- Responsible for disposal of solid waste – ORS 459.017; choice of operating own facility subject to DEQ permits [ORS 459.205], issuing licenses to private industry providers, or allocating franchises – ORS 459.085; recycling program – ORS 459A.065
- Adopt plan and establish ambulance service areas – ORS 682.062
- Urban Renewal District – ORS 457
- Participation in Northwest Workforce Consortium (Workforce Acts)

BOPTA (Board of Property Tax Appeals)

- Hears and decides property tax appeals – ORS Ch. 309
- Keep records of hearings – ORS 309.024
- Publish public notice of when BOPTA will convene – ORS 309.025

Budget Officer

- Appointed by and acts under direction of BOC – ORS 294.331
- Preparation of budget subject to local budget law, and publication of financial summary and adopted budget – ORS 294

Building (Land Development Services)

- The County may administer all or part of a building inspection program – ORS 455.150(1)
- Programs run for four years. – ORS 455.150(2).
- The County must appoint a building official. - ORS 455.150(3)
- At any time the County can give notice to the State that it will be abandoning the building program, but in such event it will be difficult to take back the program at a later date. – ORS 455.150(13)

Clerk (Mandated pursuant to Article VI, Section 6 of the Oregon Constitution)

- Maintain County records [BOC, liens/mortgages, deeds, etc.] – ORS Ch. 87, 93, 205
- Collection & distribution of various fees: ORS 106.045(2); 203.148(2) & 205.323
 - (1) Public Land Corner Preservation Fund
 - (2) Domestic Violence Fund
 - (3) OLIS Fund
 - (4) A&T Fund
- Maintain Marriage licenses domestic; partnership registration & records, death certificates, – ORS 106.100, 106.041; 205.110-.130; 432.205, 432.405 432.408
- May, but is not required to, solemnize marriages – ORS 106.120
- Record documents 9am-4pm, M – Th (furlough Friday Courthouse closure) (with exceptions provided for by statute)– ORS 205.242
- Elections – ORS Ch. 246, 247, 253, 254, 255, 258
- Board must cover election expenses – ORS 246.250
 - (2) Clerk must register voters, maintain the voter register, deliver and safeguard absentee ballots, publish and distribute voter pamphlets, and process all voter ballots. ORS Chapters 247, 253, 254
- Open 7am to 8pm on election days- ORS 246.270
- Appoints BOPTA members from pool; serves as clerk – ORS 309.020-.150
- Serves as the County registrar for state vital statistic records – ORS 432.040

Commission on Children and Families (CCF)

- Refer to Oregon State Legislature’s 2012 House Bill 4165 and 2013’s House Bill 2013. These repealed the mandates for Local Commissions effective January 1, 2014. Columbia County Board of Commissioners continued staff and the Commission structure and all related responsibilities as a County entity. In this capacity, staff and members are fulfilling Columbia County’s mandates of the Oregon Department of Education for the Early Learning Division and the Youth Development Council.

Community Corrections and Parole and Probation

- The County can give this program back to the State under the circumstances outlined in ORS 423.483, with certain ramifications for doing so.
- County responsible for felony offenders sentenced < 12 months - ORS 423.475-.565; post-prison parole & supervision – 137.523; 144.104
- Community-based supervision, sanctions and services – ORS 423.478
- LPSCC participation – ORS 423.560

County Counsel

- Appointment at Board discretion – ORS 203.145
- Prosecute nuisances and ordinance violations- ORS 203.065
- Review contracts- required by insurance
- Special District Formation processing; chapter 198
- Staff Urban Renewal District; Ch. 457
- Review constitutional standards for Jail Capacity;
- Habeas petitions (must be served on CC)
- Forfeiture petitions
- Public contracting 279A, B, and C
- Process road vacations, legalizations, and other applications; 368.326-.366, 368.201-.221
- Draft ordinances, orders and resolutions as required by statute;
- HIPAA compliance and subpoena review
- Tort claim and litigation management
- Public record and meetings compliance; ORS Chapter 192
- Board must provide necessary expenses, personnel, facilities, office space necessary to provide services – ORS 203.145(2)
- Counsel acts as risk manager for the County. The County is liable for its torts and contracts. It can sue and be sued, and these types of activities are processed through the Office of County Legal Counsel

County School Fund

- Although this fund is mandatory, it is a pass through and unbudgeted fiduciary fund. ORS 328.005

District Attorney

- Criminal Prosecution - ORS 8.650-675
- Grand Jury - ORS 8.670
- Child Support Enforcement - ORS 8.675; ORS 25.080; OAR 137-055-2020; 42 USC Sections 651-669; 45 CFR 303
- Assist Juvenile Court - ORS 8.685
- Forfeitures - ORS 8.680
- Post Conviction Relief - ORS 138.570
- Multi-disciplinary Teams including Child Abuse, Elder Abuse, and Sexual Assault

Response Team. - ORS 418.747 - Child Abuse; ORS 124.050 et seq. - Elder Abuse; SB 557, 2011 legislative session (SART)

- Public Safety Coordinating Council - ORS 423.560
- Deputy Medical Examiners - ORS 146.085
- Death Investigations - ORS 146.095
- Victims Rights and Victims Services - Oregon Constitution, Article 1, Sections 42 and 43; ORS 137.106; ORS 147.417; ORS 135.139
- Public Records Inquiries - ORS 192.460
- Preparation of Ballot Titles - ORS 250.175
- County must provide office space, facilities, supplies, and stenographic assistance necessary to efficiently perform duties - ORS 8.850
- Services for prosecution of involuntary commitment hearings including services of DA, cost of transport, costs of hearings, and fees charged by physicians and other qualified persons - ORS 426.100
- Appoint DDAs paid with county funds - ORS 8.760-780
- Civil Service Commission Legal Advice - ORS 241.100
- Advice to local districts as requested - ORS 266.460 et al
- Review Officer Involved Shooting fatalities – SB 111

Economic Development (not a mandated department)

- Funding is provided through the Oregon State Lottery, ORS Chapter 461

Emergency Services

- Establish emergency management agency – ORS 401.305(1)
- Emergency Program Manager – ORS 401.305(2)
- Shall perform emergency management functions – ORS 401.305(4)&(5)
- Emergency Operations Plan – ORS 401.305(5)
- Emergency Operating facilities – ORS 401.305(5)(a)
- Coordination with OEM, NIMS model – ORS 410.305(5)(c)
- Must participate in 9-1-1 emergency reporting system – ORS 403.115
- Administer Ambulance Service Area / Plan - ORS 682.062 (currently assigned to EM by county ordinance)

Fair Board

- Discretionary creation – ORS 565.210

Finance

- Required to provide various mandated payroll services for employees – pay wages, deduct payroll taxes and other assessments required by state and federal law
- Provide accounts payable services
- Maintain and produce financial records consistent with requirements of the Government Accounting Standards Board

- The BOC by ordinance may create the office of County Accountant - ORS 210.100 (This is not a mandatory position by statute)
- Provide reporting required for federal and state grants as well as provide other compliance and purchasing support defined on a case by case basis
- Internal, non-mandated services that must be provided by some department such as maintenance of mail machine, basic office supply and papers purchasing
- Annual audit of County's fiscal affairs – ORS 297.405-.555
- Audits of circuit courts, all elected or appointed county officials, & cost account for County road work – ORS 297.515; 297.525
- Financials services and audit requirements for county service district: Meadowview Lighting District and Urban Renewal District: Columbia County Development Agency

Human Resources

- Enter into collective bargaining with employees and conform to federal, state and local personnel and employment rules.
- Ensure compliance with federal wage and hour law and local civil service rules

Information Technology

- Discretionary/administrative services
- Subject to requirements of Public Records law – ORS Ch. 192

Juvenile

- May conduct programs for the prevention, reduction or control of juvenile delinquency, including youth centers – ORS 418.025
- Establish juvenile department and appoint one or more juvenile counselors – ORS 419A.010(1)(a)
- Make or cause to be made an investigation of every child, ward, youth or youth offender brought before the court and report fully thereon to the court – ORS 419A.012(1)
- Be present in court to represent the interests of the child, ward, youth or youth offender when the case is heard – ORS 419A.012(2)
- Furnish information and assistance as the court requires – ORS 419A.012(3)
- Take charge of any child, ward, youth or youth offender before and after the hearing as may be directed by the court – ORS 419A.012(4)
- Report annually to the Oregon Criminal Justice Commission – ORS 419A.014
- Reports to school administrators concerning youth offenders on probation – ORS 419A.015
- Reports to school administrators concerning young persons on conditional release – ORS 419A.300
- Notice to school administrators concerning students subject to juvenile court petitions – ORS 419A.0305

- Assume duties of a peace officer and, at any time, bring a child, ward, youth or youth offender committed to the custody and care by the juvenile court before the court for any further action the court considers advisable – ORS 419A.016
- County responsibility for operating costs of department – ORS 419A.020
- Coordinate court services for delinquent and dependent youth – ORS 419A.045
- Designate places of temporary custody for detention and/or shelter care – 419A.059
- Fingerprint and photograph – ORS 419A.250
- Maintain juvenile records – OAR 166-150-0080 and ORS 419A.255
- Disclosure of youth and youth offender records if records are subject to disclosure – ORS 419A.255(8)
- Assist in the expunction process regarding youth records – ORS 419A.262
- Coordination of youth services through Local Public Safety Coordinating Council – ORS 423.560-.565
- Statutory member of Child Fatality Review Team – ORS 418.785 and Multi-Disciplinary Child Abuse Team – ORS 418.747
- Coordinate and communicate with victims regarding victims rights, restitution requests, and victim impact statements – Ballot Measure 10, Oregon Crime Victim’s Bill of Rights and 419C.230
- Formal accountability agreements; when appropriate; consultation with victim – ORS 419C.230
- Petition filing (criminal charges) – ORS 419C.250
- Supervision of youth on probation – ORS 419C.446
- Probation contract and supervision planning with parent/guardian ORS 419C.570(C) and D(b)
- Abide by directives as outlined in the Interstate Compact for Juveniles – ORS 417.010 through ORS 417.080

Law Library

- Discretionary creation – ORS 9.840
- Funded by court fees – ORS 9.850

Maintenance

- Requirements of State Building Code – ORS Ch. 455
- Requirements of State Fire Marshall – ORS Ch. 479
- Occupational Health & Safety – ORS Ch. 654
- Elevator maintenance & alarm -
- Fire extinguisher maintenance –

Medical Examiner

- Required position/appointment – ORS 146.065
- Investigate questionable deaths – ORS 146.065(1)
- County must pay for expenses for office, equipment, investigations – ORS 146.075-.095
- County must pay for the burial of unclaimed bodies- ORS 146.075(2)

Mental Health (Board of Commissioners)

- This is discretionary. The Board does not have to be the local mental health authority; can return to State. If the County is the local mental health authority:
- BOC must appoint local alcoholism planning committee – ORS 430.342
- Discretionary creation of Community Mental Health Program [CMHP] under statute – ORS 430.620; 430.640
- CMHP basic services required *subject to availability of funds* – ORS 430.630; 430.675
- Must develop a comprehensive plan for delivery of services – ORS 430.630(11)

OSU Extension (Component Unit not included in County Budget)

- County Service District ORS 451.010(1)(i); ORS Chapter 451

Parks

- Discretionary creation under statute – ORS 275.320

Planning (Land Development Services)

- Coordination with cities & special districts – ORS 195.065
- Coordination with DLCDD; compliance with state law – ORS Ch. 195, 197 & 215
- BOC must appoint Planning Director – ORS 215.042
- Must maintain comprehensive plan and zoning ordinance - ORS 215.050
- Land use hearings & decisions – ORS 215.406; 197.175

Public Health (Board of Commissioners)

- The Board is not the local public health authority. They contract this function to the Public Health Foundation. However certain government functions cannot be delegated to a private non-profit, including enforcement, appeals and ultimate responsibility for programming. The County cannot delegate its police power. The County is now required to enter into the financing agreement with the State and the Public Health Foundation of Columbia County.
- Administration and enforcement of public health laws – ORS 431.416(1); OAR 333-014-0050
- Employment of the Local Public Health Administrator
- Must provide sufficient funds for operation of Health Department – ORS 431.510
- Declaration, quarantine, enforcement of public health emergencies – ORS 433.035; 433.121; 433.443(4)(a); 433.452

Roads

- Taxes from Motor Vehicles and Motor Vehicle Fuel must be used for road work - Article IX, Section 3a of the Oregon Constitution
- Jurisdiction over & regulation of all county roads, local access roads & trails – ORS Chapters 368, 368.016, 371, 374
- Manage maintenance and improvement of County Roads - ORS 368.016
- All road work must comply with Standards, ORS 368.036

- Place Traffic Control Devices on County Roads, ORS 810.200
- Maintain complete cost accounting of County roadwork – ORS 368.051
- Regulate access onto public roads, gate permits – ORS 368.056
- Manage Permits to use right-of-way, ORS 374.305-374.345
- Regulate Oversize and Overweight Vehicles - ORS 818.200 - 818.220
- Regulate trees, logs, poles, or piling on roads, ORS 98.650-98.654
- Abate road hazards – ORS 368.251-.281
- Protect a Road From Damage or to Protect the Interest of the Public, ORS 810..020 - 810.160
- May remove materials unlawfully posted within the rights of way. ORS 368.945
- Coordination with ODOT & County Planning on Transportation System Plan [TSP] OAR660-012-0015
- Control and Manage Access to Right-of-way, ORS 374.310 - 374.430
- Public Contracting and Purchasing, ORS Chapter 279C
- Acquisition of Property for Road Purposes, ORS 368.073 - 368.131
- Process road vacations – ORS 368.326-.366
- Transfer Jurisdiction of County Road to a City, ORS 373.270
- Road legalizations – ORS 368.201-.221
- Process road improvements/LIDs – ORS 371.605-.660
- System Development Charges and related capital improvements - ORS 223.297
- Bicycle, Trail and Footpath Improvements - ORS 366.514
- Hughes v. Wilson (2008), Wasco County. County must remove vegetation obstructing view of motorists or establish maintenance policies and communicate those policies to citizens.
- Tozer v. City of Eugene (1992). City must remove vegetation that blocks the view of a stop sign and discretionary immunity cannot shelter the City for negligence to perform particular maintenance activities.
- Holdner v. Columbia County (1981). Maintenance of ditches is not a discretionary act, and the County may be held liable for negligence in maintaining them.
- Saracco v. Multnomah County (1981). Failure to inspect, maintain and repair the steel grid surface of a bridge was not a discretionary act that was immune **from tort liability**.

Sanitation (Land Development Services)

- This is a discretionary program under which the County has contracted with the State to perform these services. – ORS 454.725
- Program can be terminated with 30 days notice.
- When assuming responsibility for the program, the County must maintain adequate personnel and resources to receive and process applications for evaluation reports and permits for all on-site sewage disposal systems proposed for construction, alteration, repair or connection within the County.

Sheriff (Mandated pursuant to Article VI, Section 6 of the Oregon Constitution)

- Serve on the Court Security Advisory Board- ORS 1.180
- Provide security for a jury sequestered or kept overnight when so ordered- ORS 10.125
- Summon additional jurors when so ordered by the Court- ORS 10.235; ORCP 57B
- Sell property (Sheriff's sales in judgment proceedings) – ORS 18.758
- Collect fees in certain civil actions, suits and proceedings – ORS 21.410
- Collect various fees- ORS 21.410
- Enter foreign restraining orders into LEDS- ORS 24.190
- Comply with a court order in a writ of habeus corpus – ORS 34.380
- Conduct sales for foreclosure by advertisement and sale- ORS 87.306
- Act as a receiver for certain property under lien (when so ordered)- ORS 87.326
- Remove a group home tenant given termination notice- ORS 90.440
- Conduct sale of unclaimed consigned or bailed property- ORS 98.179
- Enforce writs of execution – ORS 105.161
- Service of process & warrants, court orders & subpoenas – ORS 105.161; 136.585; 206.010(3); 206.030; 419B.845
- Perform various functions with respect to the Family Abuse Prevention Act- ORS 107.700 to 107.735
- Perform various duties relating to service, LEDS entry and enforcement regarding abuse prevention- ORS Chapter 124
- Transports & costs: inmates – ORS 131.415; 136.603; 131.415; 135.767; 206.315; Mental commitments – ORS 426.190
- Dispose of and distribute forfeited property when seizing agency is not the state – ORS 131.594
- Seize and handle stolen live meat animal or fowl, any meat food animal or carcass, vehicles of transport, etc. ORS 133.460 to 133.495
- Provide interpreters to disabled arrestees- ORS 133.515
- Take material witness into custody- ORS 136.611
- Select jurors for an inquest – ORS 146.145
- Enter stalking orders into LEDS – ORS 163.741
- Properly dispose of forfeited deadly weapons – ORS 166.279
- Process, issue, renew and revoke concealed handgun permits – ORS 166.291, 166.292, 166.293, and 166.295
- Must provide jail/correctional facility within or outside the county– ORS 169.030-.677
- Custody & care of prisoners – ORS 169.220, 169.320
- Provide sex offender information – ORS 181.592
- Chief Executive Officer and Conservator of the Peace For the County (ORS 206.010) -- Duties include:
 - (1) Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses.
 - (2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety.

(3) Execute the process and orders of the courts of justice or of judicial officers, when delivered to the sheriff for that purpose, according to law.

(4) Execute all warrants delivered to the sheriff for that purpose by other public officers, according to law.

(5) Attend, upon call, the Supreme Court, Court of Appeals, Oregon Tax Court, circuit court, justice court or county court held within the county, and to obey its lawful orders or directions

- Keep records of fees – ORS 206.020
- Office in courthouse – ORS 206.180
- Sell County- owned property – ORS 275.110-.160
- Levy on assets to pay warrant issued by Department of Revenue and Department of Transportation- ORS 314.430, 319.182, 320.080, 323.390, 323.610 and 324.190
- Must participate in 9-1-1 emergency reporting system – ORS 403.115
- Search & Rescue – ORS 404.120, 404.130
- Investigation of reports of child abuse – ORS 419B.020(1); 430.743(2)
- Impoundment of animals that bite humans – ORS 433.355(4); not inoculated for rabies – ORS 433.375(2), 433.385-.390; dogs running at large – ORS 609.090
- Have a designated person available during normal business hours to accept service of subpoenas- ORCP 55D
- Perform various functions relating to provisional process- ORCP 84 & 85

Solid Waste (Land Development Services)

- Provide opportunity for citizens to recycle – ORS Ch. 459A
- Solid waste planning & management – ORS 459.017; CCC Art. II, Div. 5, 6, & 7; OARs
- Send annual post closure reports on Port Orford Landfill to DEQ

State Courts

- County must provide courtrooms, offices, jury rooms & maintenance/utility costs – ORS 1.185(1)

Surveyor

- Appointed position in Columbia County
- Approve plats of subdivisions and partitions and condominium plats– ORS 92.050(4); 92.100; 100.115(4)
- Approve, mark and record affidavits of correction to plats – ORS 92.070; 92.170; 100.115(5)
- Perform field, mathematical and office checks of all new cemetery plats submitted for recording – ORS 97.310
- Must act as a commissioner in the establishment of a public land survey corner that is the subject of an action in Circuit Court – ORS 105.718
- Establish & maintain all public land survey corners; fees – ORS 203.148; 209.070
- Maintain records of all County surveys – ORS Ch. 209

- Conduct surveys of county land when a Court orders the county surveyor to do so – ORS 209.020; 209.030
- The Board must compensate the Surveyor, and pay for the surveyor’s materials and other job-related expenses- ORS 209.030 and 209.080.
- Review all surveys for state and local compliance- ORS 209.250(4)
- Surveyor expenses – ORS 209.230
- Procedure and approval for renaming streets – ORS 227.120
- Records and survey of property acquired for road – ORS 368.106

Tax Collector

- Levy of property taxes – ORS Ch. 310
- Collection of property taxes – ORS Ch. 311
- BOC designated/appointed position – ORS 311.055
- Foreclosure of tax liens – ORS Ch. 312

Transportation (Service optional but, if provide, as Columbia County does, many regulations apply)

- Staffs the Citizens Transit Advisory Committee to assess and recommend public transit improvements for residents needing public transit services
- Works with the Columbia County Board of Commissioners to enact recommendations of the Citizens Transit Advisory Committee
- Provides public transit services to Columbia County residents, including elderly/disabled, veterans and the general public
- Services include Fixed route and commuter service for those getting to jobs and school in Portland, Washington County (PCC), fixed route service from Vernonia to Willow Creek in Beaverton, and Westport to Longview/Kelso area and demand response (door-to-door) service for elderly/disabled and veterans getting to medical and life sustaining activities
- Partner in the NW Oregon Transit Alliance which connects with 5-county transit services to provide regional service riders going to the Oregon Coast
- Grants and Contract Compliance. Public transit is funding through grants from the Oregon Department of Transportation a the Federal Transit Administration which require the County to comply with numerous laws, rules and regulations in the use of these funds. Examples of compliance issues are Drug and Alcohol, purchasing of buses and services, contracts and project management, etc.
- Works with cities and community service organizations to provide public transit for residents
- Project Management. Works with incorporated cities within the County to enhance public transit options for residents in those communities
- Complies with FTA requirements for vehicle Preventative Maintenance of buses
- Provides maintenance services to county vehicles through and established county motor vehicle maintenance program
- Provide motor pool services for county vehicles to all departments

Treasurer (Mandated pursuant to Article VI, Section 6 of the Oregon Constitution)

- Accept & hold lien deposits – ORS Ch. 87
- Prepare interim financial statements – ORS 208.090
- Receive monies & disburse County payments; maintain records & accounts – ORS 208.010, 208.070
- Annual settlement of debt to BOC – 208.140
- Makes books available to the BOC- ORS 294.085
- County Road Fund – ORS 368.705(1)

Veterans

- Appointment of Veterans Service Officer discretionary – ORS 408.410

Section II

Agendas, Budget Process and Sample Motion

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**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON**

BUDGET MEETING AGENDA

Tuesday, April 28, 2015

10:00 a.m.

Room 308, County Courthouse

- 10:00 **Columbia County Development Agency Budget**
Elect Officers
Presentation of Budget Message
Public Comment
Budget Committee Discussion
Approve Budget and Tax Amount
- 10:15 **Columbia County Budget**
Elect Officers
Presentation of Budget Message
Public Comment
Budget Book Orientation
- 10:30 Janet Evans, Community Justice (30 mins)
- 11:00 Sherrie Ford, Public Health (15 mins)
- 11:15 Mary Ann Guess, Fair (30 mins)
- 11:45 Steve Atchison, District Attorney (30 mins)
- 12:15 Lunch Break (45 mins)
- 1:00 David Hill, Public Works (30 mins)
- 1:30 Todd Dugdale, LDS, Solid Waste and Building Services (30 mins)
- 2:00 Nathan Woodward, Surveyor (30 mins)
- 2:30 Jan Kenna, Commission on Children and Families (15 mins)
- 2:45 Jim Tierney, Community Action Team on Vets, Flood Recovery, etc. (30 mins)
- 3:15 Betty Huser, Clerk and Elections (30 mins)
- 3:45 Sue Martin, Assessor (20 mins)
- 4:05 Jeff Dickerson, Sheriff (30 mins)

**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON**

BUDGET MEETING AGENDA

Thursday, May 14, 2015
10:00 am
Room 308, County Courthouse

10:00 Columbia County Budget

Budget Committee Discussion

Any Proposed Budget Adjustments

Approve Budget, Tax Rate and Debt Service Levy Amount

FY16 Columbia County Budget Principles

Two policies continue to govern the development of this budget:

- The budget will seek to effectively provide the core services of county government
- The budget will seek to ensure adequate reserves for future years with the General Fund Contingency and Unappropriated Fund Balance budget categories

In more detail, guiding principles for developing next year's budget are the following:

Budgeting to project two years:

To make best possible decisions in the FY16 budget season, it is important to have a sense of what our needs will be in the following year to make sure we leave enough funds for future periods. Therefore, I ask you to project not only your FY16 revenues and expenditures but also those for FY17.

Uncertainty:

Because of historic and on-going revenue side uncertainty (primarily secure rural schools funding) General Fund departments should continue to endeavor to minimize any discretionary spending. That said, deferred projects for the last several years may now be moving into non-discretionary territory, so please include these types of items this year in the initial budget and include explanatory notes beside new/higher expenditure requests in the initial budget. Other independent Funds should continue to expect limited/no support from the General Fund as compared to the pre-recession period.

Staffing:

Because staffing is such a significant portion of our operating expenditures, please budget your best estimate needed to meet departmental duties. Known retirements, promotions, other changes or duties split across funds should be considered in staffing budgets. Elected Officials and Department Heads should be clear on which positions/portions of positions are required by statute and/or other mandate, funded by grants and/or funded by program revenues.

Reserves:

The County will reserve General Fund dollars needed to cover two months of operations (as recommended by Government Finance Officers Association as a minimum standard). Elected Officials and Department Heads managing other funds should also be working to operate with a similar proportion of reserves, as is consistent with County ending fund balance policy.

The County plans to continue on path of prudent fiscal management by sustaining or adding dollars to reserves for increased retirement and unemployment cost, building maintenance and system replacement cost, and technology investment.

County-wide facility and fixed asset planning (for example vehicle rotation) is still an aspirational part of County financial planning. Nevertheless, Elected Officials and Department Heads should, where possible, make analysis of and argument for fixed asset investments (fixed asset is defined as any item that costs over \$5000 and lasts more than one year) if they believe these outlays will result in near or medium term cost savings to the County.

Possible but not confirmed grant/other program revenue:

Include potential grant or program revenue and offsetting expenses in your budget projections. It is important to be aware of any grant match requirements and what portion of the match is in kind or cash match so that this can be factored into your budget. Of course, spending of these budgeted funds for grants or program revenue initiatives may NOT commence until grant or program revenue is contractually obligated to the County.

FY15 year end fund balance:

For Fund managers, use worksheets to be provided to project likely FY15 ending balances. This data will be included in the FY16 budget as beginning balances - typically a significant figure that can strongly impact budgetary choices. This data will also be used as the basis for developing FY15 supplemental budgets needed later in the fiscal year.

UPDATED FY16 Columbia County Budget Calendar

	DHs/EOs	Board/Budget Cmte			
	M	T	W	Th	F
JAN				1	2
	5	6 >Adm Alloc data request >FY16 Draft budget cal and principles	7	8	9
	12	13	14 Admin alloc data due from support depts	15	16 FY15 status/FY16 grid, FY16 Staffing, Functional Data, Madated Srvc out to DHs/EOs
	19	20 FY16 Admin Alloc out to DHs/EOs	21 Board - initial budget process and clarification meeting	22	23
	26	27	28	29 FY16 Budget & FY15 Projcns due to F&T	30
FEB	2	3 FY16 & FY15 Staffing Projcns due to F&T	4	5	6 Madated Srvc update due to F&T
	9 Initial FY16 budget to Budg Officer	10 F&T updates	11	12 Initial FY16 budget to BoCC	13
	16	17	18 FY16 budget 1 mtg BoCC	19 Update to DHs/EOs for tasks & deadlines to get balanced budget	20
	23 Budget Adjustments with staff	24	25	26	27 DH/EO reserve slot for Budget Committee presentation

UPDATED FY16 Columbia County Budget Calendar

	DHs/EOs	Board/Budget Cmte			
	M	T	W	Th	F
MAR	2 Budget Adjustments with staff	3	4	5	6
	9 Budget Adjustments with staff	10	11	12 Prep FY16 Budget Balancing Options for BoCC	13
	16	17	18 FY16 budget 2 mtg BoCC - define balanced budget actions	19 Send FY16 Proposed, balanced budget to DHs/EOs	20 DH/EO NOTE: use this version for narrative & functional; FY15 sup'tl budget uses this data
	23	24	25	26 Notice Budget Cmte Mtg 1	27 DH/EO FY16 budget narratives & Functional Data due
APR	30	31	1	2	3
	6	7	8	9 Notice Budget Cmte Mtg 2	10
	13 FY16 Proposed Budget Book Produced & out to Budget Committee	14	15	16 Proposed Budget available to public	17
	20	21	22 DH/EO FY15 suppl'tal budget needs due (only if changed)	23	24
	27	28 FY16 Budget Committee Mtg 1 10am	29 Prep FY15 Supplemental Budget as required	30 Updated Proposed Budget to Budget Committee	1

UPDATED FY16 Columbia County Budget Calendar

	DHs/EOs	Board/Budget Cmte			
	M	T	W	Th	F
MAY	4	5	FY15 Supplemental Budget actions - additional loan pymt	FY15 Supplemental Budget to Board	8
	11	12	FY15 Supplemental Budget actions	FY16 Budget Committee Mtg 2 10 am	15 Notice Budget Hearings
	18	19	20	21	22
	25	26	27	28	29
JUN	1	2	3	4	5
	8	9	FY16 Budget Hearing Court House 5:30pm	FY16 Budget Hearing Vernonia 5:30pm	12
	15	16	17	18	19
	22	23	FY16 Budget Appropriation	25	26
	29	30			

Columbia County Budget Basis and Budget Appropriations

Basis for Budgeting

The Budget Basis is modified accrual for all funds in the budget, including the one enterprise fund. This Budget Basis is consistent with the basis of accounting for all funds except one the enterprise fund. The enterprise fund – 207 Solid Waste Transfer Station – does not include depreciation expense, for example.

FY16 Budget Appropriations

Funds are appropriated subject to the requirements of State Budget Law and in the manner most efficient and cost effective for the County.

The General Fund appropriates its programmatic budget (Personal Services, Materials and Services and Capital Outlay) by department and the remaining budget categories in aggregate across all General Fund departments.

General Fund Program Appropriations by Department

01 Board of Commissioners	19 County Counsel
02 Assessor's Office	35 Veterans Services
03 Tax Office	36 Public Health (new)
04 Clerk's Office	37 Court Mediation (new)
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office
08 Jail	49 Land Development Services
09 Economic Development	50 Information Technology
12 District Attorney	56 Human Resources
14 Justice Court	60 Debt Service and Reserves
18 Juvenile	

Additional General Fund Appropriation Categories

- Debt Service
- Transfers to County Funds
- Contingencies
- Ending Fund Balance

Major Fund Appropriations

Program Budget is defined as Personal Services and Materials and Services Categories.

Road Fund (Fund 201)

- Program
- Capital
- Transfers to County Funds
- Contingencies
- Ending Fund Balance

Direct Pass Through Grant Fund (Fund 208)

- Program

Unmet Needs Vernonia Flood Recovery Fund (Fund 215)

- Program

CC Rider Transportation Fund (Fund 216)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Non-Major Fund Appropriations

Program Budget is defined as Personal Services and Materials and Services Categories.

Park, Recreation and Forest Fund (Fund 202)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Community Corrections Fund (Fund 203)

- Program
- Capital
- Debt Service
- Transfers to County Funds
- Contingencies

Fair Board Fund (Fund 204)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Children and Family Fund (Fund 205)

- Program
- Contingencies

Corner Preservation Fund (Fund 209)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Inmate Benefits Expense Fund (Fund 210)

- Contingencies

Courthouse Security Fund (Fund 211)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Law Library Fund (Fund 213)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Building Services Fund (Fund 217)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Strategic Investment Program (Fund 218)

- Program
- Transfers to County Funds

Jail Operating Fund (Fund 220)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Footpath and Bicycle Trail Fund (Fund 301)

- Capital
- Transfers to County Funds

Jail Bond Fund (Debt Service Fund 402)

- Debt Service
- Ending Fund Balance

Enterprise Fund Appropriations

Program Budget is defined as Personal Services and Materials and Services Categories.

County Transfer Station Fund (Enterprise Fund 207)

- Program
- Debt Service
- Transfers to County Funds
- Contingencies

Reserve Fund Appropriations

PERS Reserve Fund (Fund 230)

- Contingencies

Columbia County FY2015-16 Budget Process

Columbia County's **budget process** is determined both by rules set out by Oregon Local Budget Law as well as our commitment to a budget development and management approach that prioritizes strong participation across all County Departments and Elected Offices in the creation of the budget.

The County participates in the Government Finance Officer Association's (GFOA) budget document program and won for the first time last year the Distinguished Budget Presentation Award, the highest award possible for local governmental budgeting.

The County budgets annually for the year July 1 to June 30. The State of Oregon uses a biennial budget. The FY2015-16 budget year is the first year of the new Oregon biennium budget, which has yet to be finalized.

Managers and Elected officials received the County Budget Calendar and Budget Principles in order to lay out the process stages, the overarching themes that people should take into consideration as they work on their budgets and note important deadlines and deliverables.

In January all Department Heads and Elected Officials review their current budget year actual to budget numbers and make an initial prediction as to how they believe their pieces of the county-wide budget will finish out at year's end.

In February individual budget components are developed and submitted to the Finance Director. Each manager also projected out FY16-17 revenues and expenditures as a reference for decision making for the upcoming year. The Finance Director works on reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other county-wide expenditures and unrestricted revenues.

In March, all the data is collated and in its entirety represents the requested budget version. Typically in Columbia County this budget will not be balanced and requires a rework. The extent and nature of the budget gap will define the budget balancing steps and constituencies involved in coming up with appropriate budget solutions.

This year, the budget gap was significant and required an iterative process of meetings and proposals involving the Board of Commissioners and Finance Director. In the end, the proposed balanced budget presented on April 28, 2015, is one that means a continuity of service levels for the community and a reduction in general fund staff furloughs.

Two Budget Committee meetings are scheduled. The first is April 28 and will include an opportunity for the public to comment on the proposed budget. The second in May 14 and it is expected that the FY16 County Budget will be approved at that meeting.

The Budget Committee is made up of our three County Commissioners and three members appointed from the public. In order to support the Committee in understanding this important community task, a document "Role of the Budget Committee" explaining their duties was produced.

In June, two Budget Hearings will be held in the County to receive public comment on the approved budget. One is scheduled in the County Seat of St Helens and the other in the northern part of the county in Vernonia. The approved budget summary is published in community newspapers.

The FY2015-16 budget must be appropriated by the Board of Commissioners before the current fiscal year ends on June 30.

If it is needed, supplemental budgets may be done during the course of the fiscal year. The criteria for which supplemental budget process should be pursued vary by amount and situation. A summary of these situations and appropriate actions produced by the Oregon Department of Revenue is attached.

Role of the Budget Committee

The following items are excerpts from the Local Budgeting Manual published by Oregon's Department of Revenue (revised in May 2012). The intent is to become clear about the Budget Committee's role and duties regarding the eventual adoption of the County's budget for FY 2015-2016 as well as the two organizations Meadowview Service District and the Columbia County Development Agency. Clarifying comments from the Finance Director appear in [blue type](#).

The purpose of the April 28 meeting is for the Budget Officer to submit the proposed budget and the budget message formally to the Budget Committee. The Committee will also receive public comment and hear from key members of County staff to discuss their segments of the budget.

At the May 14 meeting, the Budget Committee will review any adjustments to the proposed budget and will make a decision to approve the budget or take further action in order to approve the budget at a later time.

At the two public hearings in June, the County Commissioners (members of the Budget Committee) will be available to hear from the public and discuss their views on the approved budget.

Local Budgeting Manual excerpts:

Citizen involvement (pg 5 and 6)

To give the public ample opportunity to participate in the budgeting process, Local Budget Law requires that a budget officer be appointed and that a budget committee is formed that includes voters from the district.

The budget officer ([directs the Finance Director](#)) to draw together the necessary information and prepare the proposed budget. The budget committee reviews and may revise the proposed budget before it is formally approved. After the budget committee approves the budget, the governing body ([directs the Finance Director](#)) to publishes a summary of the budget and holds a public hearing, at which any person may appear for or against any item in the budget. These requirements encourage public participation in budget making. They also give public exposure to budgeted programs and fiscal policies before the governing body adopts the budget.

Chapter 8—The Budget Committee and Approving the Budget (pg 44 to 46)

Budget committee members

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee (ORS 294.414,

renumbered from 294.336). The budget committee is composed of the governing body and an equal number of electors appointed by the governing body

If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, the budget committee becomes those who are willing plus the governing body. If no willing electors can be found, the governing body is the budget committee [ORS 294.414(2), renumbered from 294.336(2)].

All members of the budget committee have equal authority. Each member's vote counts the same. Any member can be elected by the committee as its chair.

No member of the budget committee (including governing body members) may receive any compensation for their services as a member of the budget committee [ORS 294.414(3), renumbered from 294.336(3)].

Duties of the budget committee

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget ([April 24](#)). Notice of the first meeting held for these purposes must be published in a specific way (See "*Chapter 9 – Publication Requirements*"). The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1,000 of assessed value for each levy that will be certified to the assessor. ([May 15](#))

Budget committee meetings

The budget committee must have a quorum present to hold a meeting [OAR 150-294.336-(B), implementing ORS 294.414]. A quorum is a majority of the total membership of the committee. For example, if the budget committee has 10 members, six must be present to hold a meeting.

The budget committee elects a presiding officer from among the members at the first meeting [ORS 294.414(9), renumbered from 294.336(9)]. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget.

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer. The committee generally studies the budget by comparing the two previous years' actual data, the current budgeted data, and the figures proposed by the budget officer. The budget committee may reduce or increase the estimates of resources and requirements proposed by the budget officer. Among the most common items discussed are the questions of taxation (how much?) and allocating revenues and expenditures (where will the spending occur?). If the amount of tax revenue needed to balance the budget exceeds the local government's existing taxing authority, the committee

may decide that the additional amount needed should be requested from the voters in the form of a local option tax. If the committee decides to stay within its existing taxing authority, and other resources cannot be found, then the committee must reduce budgeted requirements to balance the budget. The committee must ultimately balance each fund and approve the budget. Committee members may not discuss or deliberate on the budget outside of a public meeting.

The committee may ask questions of the executive officer or other staff, and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget (ORS 294.428, renumbered from 294.406).

Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B), implementing ORS 294.414]. [\(for Columbia County, each action requires four votes\)](#).

The budget committee may approve the budget at the first meeting. However, it could take several meetings to do so. When the budget officer prepares the budget calendar, several budget committee meetings can be scheduled. The public notice then can include the date, time and place of each of the meetings. If more meetings are needed than were scheduled, give notice of those meetings in the same manner as notice of meetings of the governing body or by one or more of the publication methods used for the initial budget committee meetings [ORS 294.428(2), renumbered from 294.406(2)].

Approving the taxes

The budget committee sets and approves the amount or rate of property taxes to be imposed. This is a very important responsibility of the budget committee. Less than the full amount of the available tax revenue may be needed to balance the budget. In that event, the budget committee may choose to impose less tax than the local government's full taxing authority. If that is the budget committee's decision, then the amount or rate of tax the committee approves can only be increased later by the governing body after additional process steps. That is, to increase the tax above the rate or amount approved by the budget committee, the governing body must republish the financial summary and hold a second budget hearing (ORS 294.456, renumbered from 294.435). To enforce this requirement, a statement certifying that the approved tax has not been increased unless the governing body held a second hearing is included on the tax certification form filed with the county assessor.

The committee's motion to approve taxes under the district's permanent rate authority may state either the tax rate per \$1,000 of assessed value or the amount of taxes that the budget committee wants to impose. It must state separately the tax rate or amount to be imposed under any voter-approved local option authority. It must also state separately the amount of tax for any qualifying bonded debt levy. These statements should be recorded in the minutes of the meeting.

Once the budget committee has approved the budget, it has completed all of the duties required of it by Local Budget Law. However some local governments have a policy of including the budget committee in other parts of the process, such as adopting a supplemental budget. These are local policy decisions that are up to the discretion of the governing body.

After the budget committee approves the budget, it is turned over to the governing body and the process enters into the adoption stage. The governing body has the final responsibility for allocating the resources of the budget to the programs and departments of the local government. This authority is part of the responsibility given the governing body to adopt the budget and to make the appropriations by which the budget is administered [ORS 294.456(1), renumbered from 294.435(1)]. Chapter 11 has more details on adopting the budget and making appropriations.

If any changes are necessary after the budget committee approves the budget, the governing body may make the revisions after the budget hearing and before adopting the budget. The governing body's authority to change the approved budget is limited. It cannot increase expenditures in a fund by more than \$5,000 or 10 percent, whichever is greater, unless it publishes a revised financial summary and hearing notice, and holds another budget hearing. For a biennial budget, this limit is \$10,000 or 10 percent, whichever is greater. Also, it cannot increase the tax amount approved by the budget committee unless it publishes a revised financial summary and hearing notice, and holds another budget hearing. [\(We expect to have some changes within this limit so the Adopted column of the budget will be slightly different from the Budget Committee's Approved column\)](#)

Budget Changes After Adoption

Document Source: <http://www.oregon.gov/dor/PTD/docs/local-budget-changes-after-adoption.pdf>

Finance Director comment: Generally the County expects to have some Supplemental Budget needs as a budget is a financial plan based on the best information at the time of the budget process but reality and unknown factors can and do change financial reality that needs to be formally incorporated into the County's budget.

ORS 294.100: It is unlawful for any public official to spend money in excess of the amounts provided by law, or for any different purpose.

ORS 294.338: It is unlawful to expend money unless authorized by Local Budget Law. ORS 294.456(6): After the governing body has enacted the resolutions necessary to adopt the budget as required, an expenditure of public money may not be made for any purpose in an amount greater than the amount appropriated, except as provided in ORS 294.338 [exceptions to the budget process], 294.478 [emergency educational expenditures], 294.463 [appropriation transfers], 294.471 and 294.473 [supplemental budgets].

Appropriation Transfers (294.463)

Intra- and Inter-fund transfers between appropriation categories

- Transfer by resolution
- State the need for the transfer, purpose of the expenditure, and the amount
- Can't be used to create appropriation categories

Contingency transfers

- Transfer by resolution if 15% or less of the total fund appropriations
- State the need for the transfer, purpose of the expenditure, and the amount
- Use a supplemental budget for transfers over 15%

Supplemental Budgets (294.471 & 294.473)

Supplemental budget to increase or decrease appropriation amounts allowed if:

- Condition was not ascertained when budget was prepared, or
- Unforeseen pressing necessity arises, or
- Unknown state, federal or local funds made available, or
- Unknown funded request for services received, or
- Insurance or property sale proceeds are used to replace facility, or
- Significantly more tax money received than budgeted, or
- Significantly less tax money received than budgeted.

Supplemental budget must:

- Be adopted before any expenditure exceeds existing appropriation
- Be only for current fiscal year
- Not increase tax levy

If supplemental budget changes any fund expenditures by **10% or less**:

- No public hearing required; consideration and adoption take place during regular meeting.
- Meeting notice required not less than 5 days prior to regular meeting.
- Meeting notice includes statement that a supplemental budget will be considered.
- Governing body makes appropriations at its regular meeting.
- Appropriation resolutions state the need for, purpose, and amount of the appropriation.

If supplemental budget changes any fund expenditures by **more than 10%**:

- Public hearing required.
- Hearing notice required not less than 5 days prior to hearing.
- Notice published by newspaper, mail or hand delivery.
- Notice includes summary of changes in funds that will change by more than 10%.
- Governing body holds public hearing before making appropriations.
- Appropriation resolutions state the need for, purpose, and amount of the appropriation.

Budget Exceptions and Amendments

Situation		Resolution Transfer Allowed	Supplemental Budget Required	No Official Action Required
Unforeseen Grant - unknown at time of regular budget (294.338(2))	• Specific purpose	√√		
	• General purpose		√√	
Funded Unforeseen Condition or Pressing Necessity (294.338(3))	• Cost paid with non-tax money, or	√√		
	• Cost paid by outside source requesting service.	√√		
Bond Proceeds or Debt Service (294.338(4))	• If 60-day period in ORS 287A.150 expired after budget adopted, or			√√ ***
	• If bonds approved by voters during current year, or			√√ ***
	• If the bonds are to refund previous bonds.			√√ ***
Expenditure of Bond Proceeds (294.338(5)):	• From conduit revenue bonds or their debt service, or			√√ ***
	• Money escrowed for defeasing bonds, or			√√ ***
	• From prepayments of bond redemption assessments.			√√ ***
Local Improvement Assessments (294.338(6))				√√ ***
Deferred Employee Compensation (294.338(7))				√√
Purchase Refund (294.338(9))		√√		
New District (294.338(10))	• No budget required in year formed • If formed between March 1 and June 30th, no budget required the following year either.			√√ ***

*** Board resolution strongly encouraged.

Appropriation Transfers

Intra-Fund Transfers (294.463(1)) - From one existing appropriation category to another		√√		
Inter-Fund Transfers (294.463(3)) - to transfer equal appropriations and resources between funds	• Limitations on "specific purpose" funds apply (e.g. GO debt service, special purpose grants, reserves, Gas Tax revenues, etc.)	√√		
Contingencies (294.463(2))	• Up to 15% of fund total appropriations	√√		
	• Over 15% of fund total appropriations		√√	

Budget Exceptions and Amendments

Situation		Resolution Transfer Allowed	Supplemental Budget Required	No Official Action Required
Inter-Fund Loans				
Inter-Fund Loans (294.468)	<ul style="list-style-type: none"> • May not be from debt service or debt service reserve. • May not be constitutionally dedicated money. • Operating loan limited to current year and next year • Capital loan limited to 10 years. • Capital loan must specify interest rate 	√√		

Other Exceptions

Involuntary Conversion / Natural Disaster (294.481)	<ul style="list-style-type: none"> • Any available funds may be spent, including unappropriated ending fund balance. • If public health/safety requires prompt action, executive officer may authorize expenditure by written order. 	√√		
Unnecessary Fund Elimination (294.353)	<ul style="list-style-type: none"> • Fund balance goes to General Fund unless otherwise provided when fund established 	√√		
Reducing Appropriations (294.471(1)(h))	<ul style="list-style-type: none"> • Optional - may choose just to spend less than appropriated. 			√√
	<ul style="list-style-type: none"> • Adopt supplemental at regular meeting if change is = or < 10%. 		√√	
	<ul style="list-style-type: none"> • Public hearing required before supplemental if budget changes more than 10% 		√√	
School/Community College Emergency (294.478)	<ul style="list-style-type: none"> • To spend additional money from Federal Government or ESD under ORS 334.370. • Must declare emergency. 	√√		
Pass-through Adjustment (294.466)	<ul style="list-style-type: none"> • Use when taxes, fees or charges imposed and passed through by a different entity are more than anticipated 	√√		
Emergency Situation (294.481) <ul style="list-style-type: none"> • Involuntary Conversion or destruction of property • Civil Disturbance • Natural disaster • Public calamity 	<ul style="list-style-type: none"> • Any available funds may be spent, including unappropriated ending fund balance. 	√√		
	<ul style="list-style-type: none"> • If public health/safety requires prompt action, executive officer may authorize expenditure by written order. 			√√
Unnecessary Fund Elimination (294.353)	Balance to General Fund unless otherwise provided when fund set up.	√√		

Model Budget Committee Motion for Columbia County and the General Fund

I would like to make the following motion based upon revenues for the General Fund being generated by a tax rate of \$1.3956/1,000 of assessed value as of 1:00 AM, January 1, 2015, and based upon the maximum for total expenditures for each fund as stated in the proposed budget.

The general fund budget is _____.

The levy for the debt service fund will be \$1,157,378.

The Jail Operations Levy will be generated by a tax rate of \$0.5797/1,000 of assessed value as of 1:00 AM, January 1, 2015.

Thus I move that we approve the budget for the Year 2015-2016.

Section III

General Fund: Analysis, Departmental Information and Budget Details

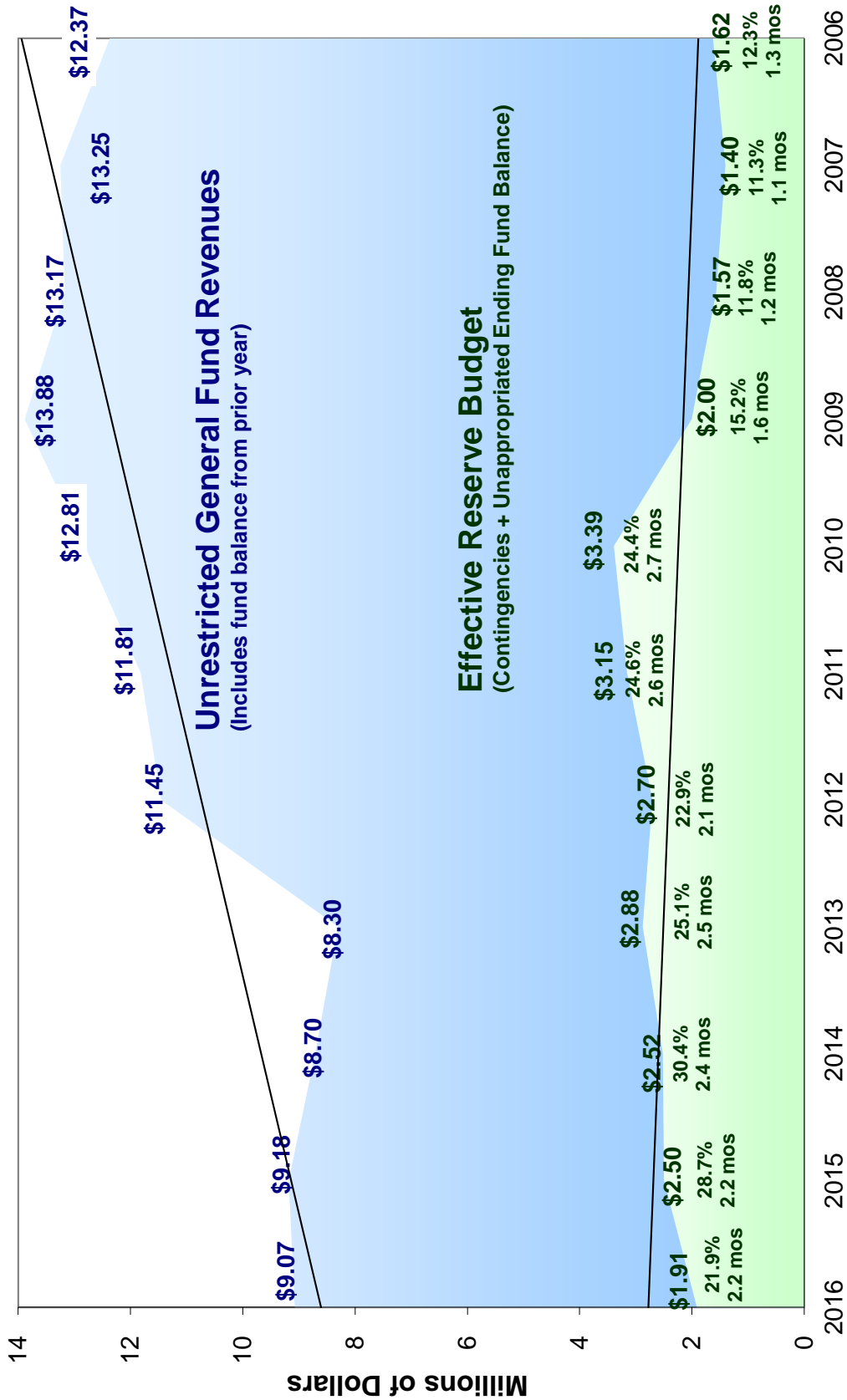
General Fund: Effective Reserve Analysis – Budget Focus	p. 77
General Fund: Ending Fund Balance Analysis – Actuals Focus	p. 78
General Fund: Cash Reserve Needs Analysis	p. 79
General Fund: Unrestricted Funds Usage by Department	p. 80
General Fund: FY16 Proposed Budget Summary Revenues and Expenditures	p. 81
General Fund: Fund Balance Analysis and Trends	p. 82
General Fund: FY16 Proposed Beginning Balance Details	p. 83

General Fund Departments: Narrative, Functional Data, Budget Summary, Resource and Expenditures over Time and FY16 Budget Detail

100-00 Non- Departmental Revenue	p. 84
100-01 Board of Commissioners	p. 90
100-02 Assessor’s Office	p. 95
100-03 Tax Office	p. 106
100-04 Clerk’s Office	p. 113
100-05 Elections	p. 118
100-06 Sheriff’s Office (Patrol, Marine and Animal Control)	p. 123
100-08 County Jail	p. 135
100-09 Economic Development	p. 141
100-11 Surveyor	p. 146
100-12 District Attorney	p. 153
100-14 Justice Court	p. 161
100-15 Firing Range	p. 167
100-18 Juvenile (Department under Community Justice)	p. 171
100-19 County Counsel	p. 179
100-35 Veteran’s Services	p. 185
100-35 Public Health	p. 191

100-37 Court Mediation	p. 196
100-44 Emergency Management	p. 200
100-45 Treasurer and Finance	p. 209
100-49 Land Development Services	p. 217
100-50 Information Technology	p. 231
100-56 Human Resources	p. 237
100-60 Debt Service and Reserves	p. 243

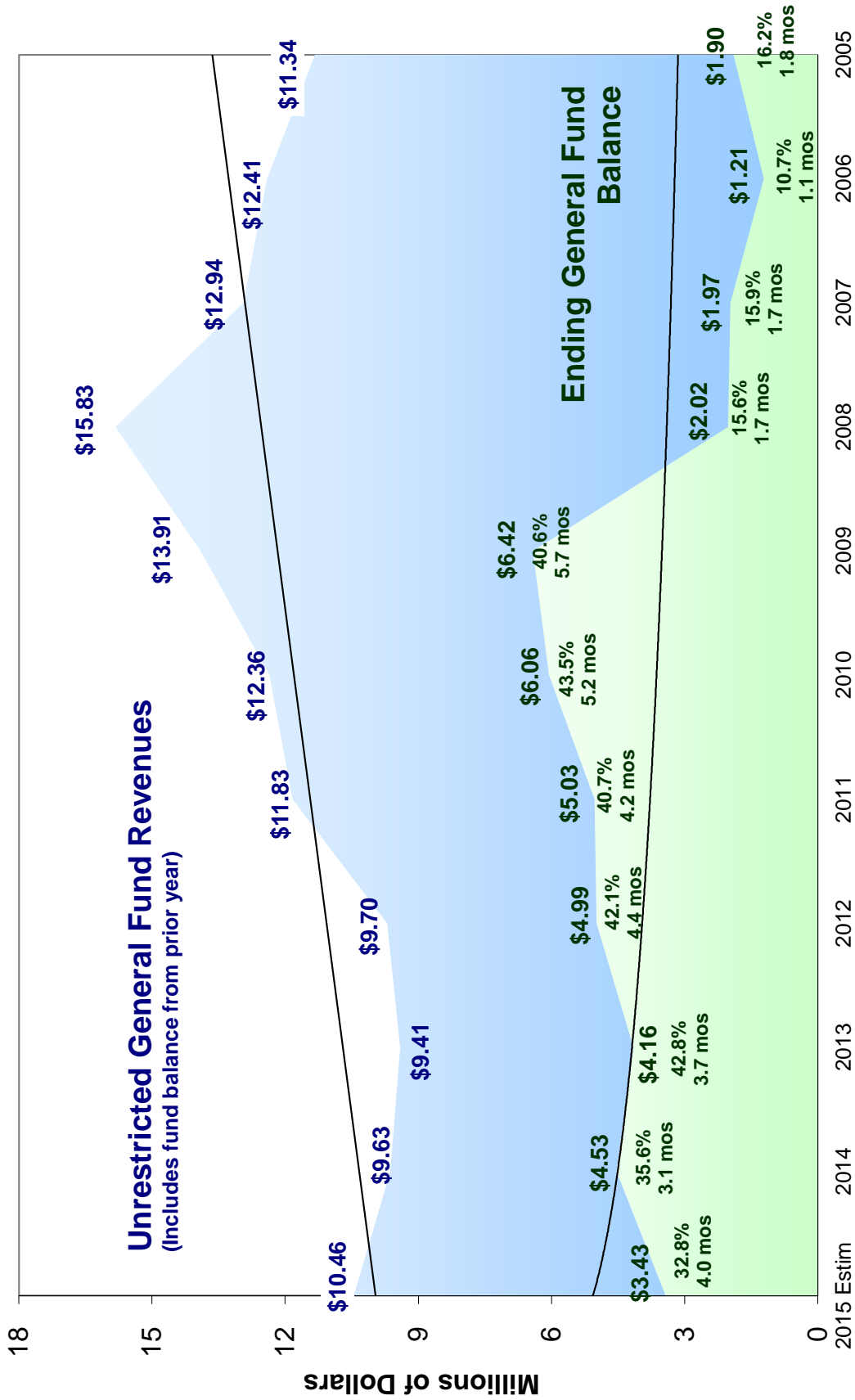
Columbia County General Fund: Budget Analysis of Effective Reserve to Total Unrestricted Revenue



Budgeted Amounts for Fiscal Year End June 30

The Government Finance Officer Association (GFOA) recommends a minimum of two months worth of regular operating expenses be available in the unrestricted fund balance. Percentage noted is total of the year's unrestricted resources available for next year.

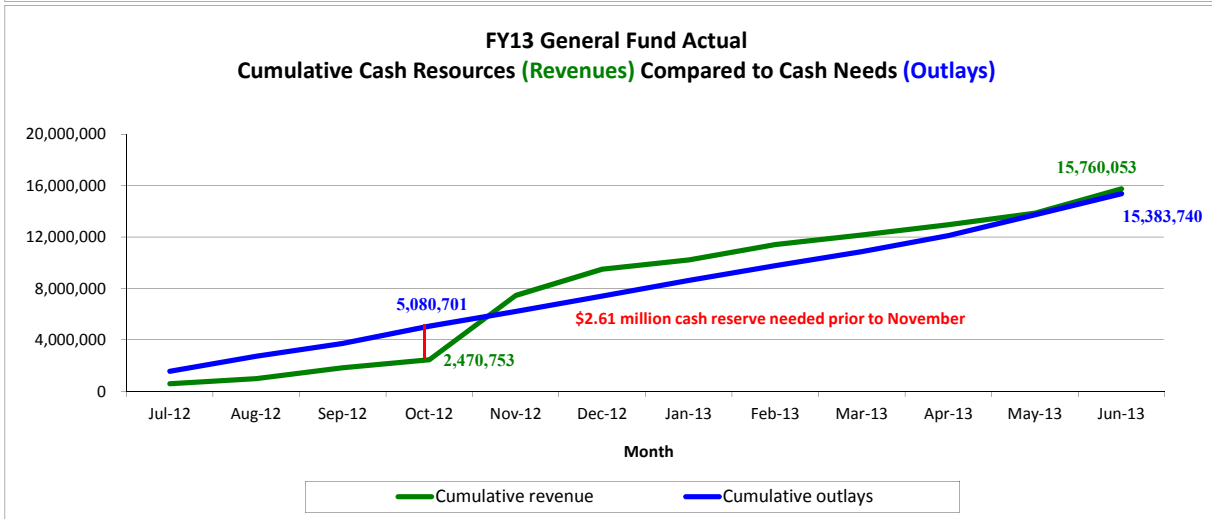
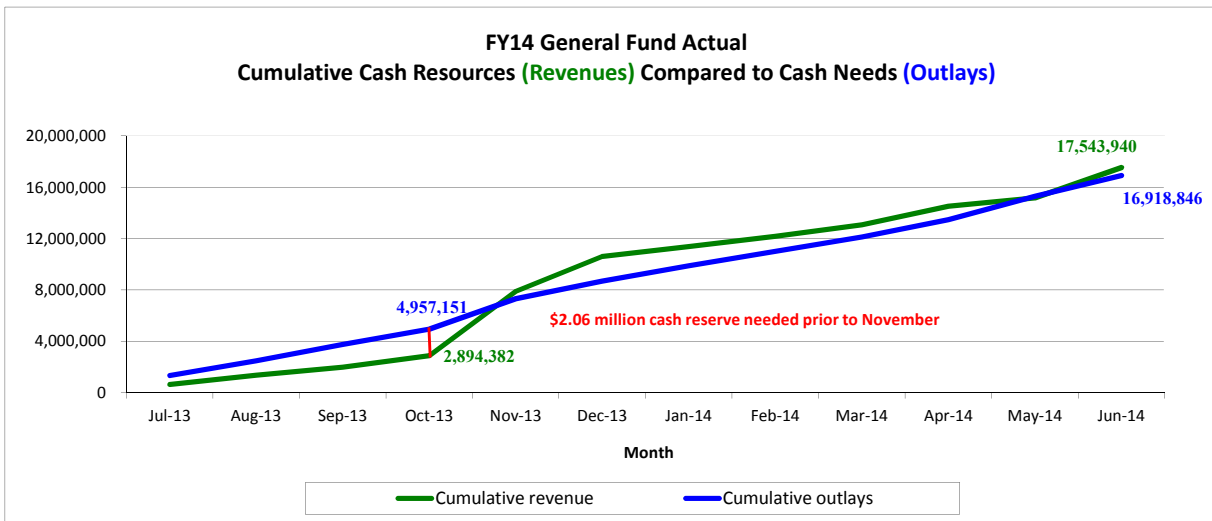
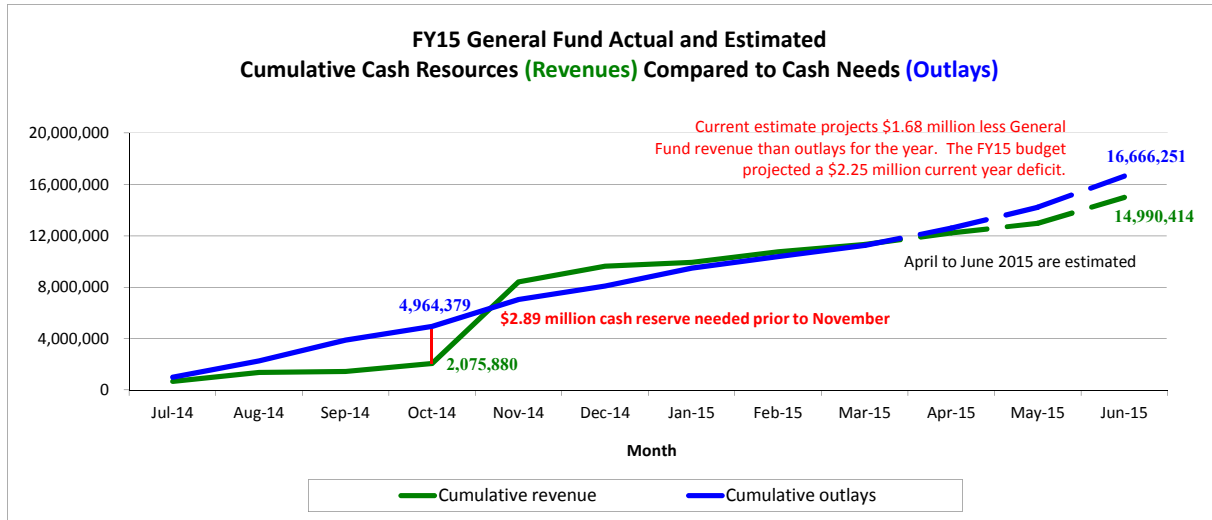
Columbia County General Fund: Actuals Analysis of Ending Fund Balance to Total Unrestricted Revenue



Actual Amounts at Fiscal Year End June 30

Significant uncertainty in estimate
 The Government Finance Officer Association (GFOA) recommends a minimum of two months worth of regular operating expenses be available in the unrestricted fund balance.
 Percentage noted is total of the year's unrestricted resources available for next year. Monthly calculation includes restricted funds in ending fund balance.

Analysis of General Fund cash resources and operational needs prior to November (Property tax and, in past years, O&C cash infusion)



Updated April 16, 2015

FY16 General Fund Proposed Budget vs FY15 Budget: Unrestricted Resources by Department

Departments	FY16 Proposed Budget		FY15 Est Actuals		FY15 Suppl Budget		FY16 vs FY15 Budget	
	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Increase or (Decr) \$ need for GF	Increase or (Decr) % need for GF
Commissioners	499,953	4.8%	492,882	6.2%	481,161	4.7%	18,792	3.9%
Assessor's Dept	1,221,292	11.8%	1,167,769	14.7%	1,138,423	11.2%	82,869	7.3%
Tax Office	204,186	2.0%	165,510	2.1%	169,111	1.7%	35,074	20.7%
Clerk's Office	(36,812)	-0.4%	(37,164)	-0.5%	(24,908)	-0.2%	(11,904)	47.8%
Elections	175,281	1.7%	200,373	2.5%	196,169	1.9%	(20,888)	-10.6%
Sheriff's Office	1,692,376	16.4%	1,556,237	19.6%	1,607,998	15.8%	84,378	5.2%
County Jail	1,000,000	9.7%	1,464,007	18.5%	1,464,007	14.4%	(464,007)	-31.7%
Economic Development	(79,678)	-0.8%	(132,623)	-1.7%	(91,545)	-0.9%	11,867	-13.0%
County Surveyor	71,946	0.7%	17,980	0.2%	66,293	0.7%	5,653	8.5%
District Attorney	1,441,310	13.9%	1,244,857	15.7%	1,247,222	12.3%	194,088	15.6%
Justice Court	6,387	0.1%	(14,074)	-0.2%	13,433	0.1%	(7,046)	-52.5%
Firing Range	(607)	0.0%	23,576	0.3%	9,388	0.1%	(9,995)	-106.5%
Juvenile (Dept in Cmty Justice)	734,585	7.1%	622,553	7.9%	707,742	7.0%	26,843	3.8%
County Counsel	226,230	2.2%	96,961	1.2%	125,367	1.2%	100,863	80.5%
Veterans	26,250	0.3%	26,119	0.3%	25,750	0.3%	500	1.9%
Public Health	100,000	1.0%	100,000	1.3%	98,000		2,000	2.0%
Mediation	(0)	0.0%	(0)	0.0%	0		(0)	
Emergency Services	117,533	1.1%	91,550	1.2%	137,739	1.4%	(20,206)	-14.7%
Treasurer & Finance	60,621	0.6%	131,931	1.7%	232,932	2.3%	(172,311)	-74.0%
Land Development Services	631,592	6.1%	555,582	7.0%	462,827	4.5%	168,766	36.5%
Information Technology	213,910	2.1%	99,776	1.3%	140,718	1.4%	73,192	52.0%
Human Resources	50,132	0.5%	53,438	0.7%	55,041	0.5%	(4,909)	-8.9%
Debt Service		0.0%		0.0%		0.0%	0	
Departments Total*	8,356,488	80.8%	7,927,239	100.0%	8,262,868	80.2%	93,620	1.1%
Effective Reserve Balances								
Contingency	482,677	4.7%			412,224	4.1%	70,453	17.1%
Ending Balance	1,500,000	14.5%			1,500,000	14.7%	0	0.0%
Total Reserve	1,982,677	19.2%			1,912,224	18.5%	70,453	3.7%
Gen Fund Unrestricted Needed	10,339,165	100.0%	7,927,239	100.0%	10,175,092	99.0%	164,073	1.6%
Beginning Unrestricted Balance	2,549,334		3,834,971		3,023,744		(474,410)	-15.7%
Beginning Restricted Balance	286,088		1,052,354		635,600		(349,512)	-55.0%
Non-Departmental Unrestricted	6,520,240		6,620,440		6,157,868		362,372	5.9%
Non-Departmental Restricted	983,503		(98,174)		357,880		625,623	174.8%
Available Resources	10,339,165		11,409,591		10,175,092		164,073	1.6%
Surplus/(Deficit)	0		3,482,352		0			
	0							
CCSO Combined	2,692,376	26.0%	3,020,244	38.1%	3,072,005	30.2%		

* Departmental Reserved Beginning Balances are included in the Departmental Net Revenue calculations.

Columbia County

General Fund Summary

	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Unrestricted Beginning Balance	2,549,334	3,834,971	3,023,744	2,730,511	2,711,078
Restricted Beginning Balance	933,018	1,323,217	1,443,150	1,802,583	1,445,704
Total Beginning Balance	3,482,352	5,158,189	4,466,895	4,533,094	4,156,782
Property Tax	6,010,740	5,796,194	5,733,508	5,766,845	5,619,776
Intergovernmental	483,500	797,246	405,360	1,107,604	1,004,982
Other Resources	26,000	26,999	19,000	29,235	87,201
Current Year Unrestricted	6,520,240	6,620,440	6,157,868	6,903,685	6,711,959
Intergovernmental	1,690,642	1,527,603	1,477,979	2,473,854	1,615,863
Fees, Permits, Fines, Service Charges	2,104,022	1,830,076	1,908,954	4,075,609	3,863,606
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	53,104	73,046	39,073	260,376	115,505
Current Year Restricted	3,847,768	3,430,724	3,426,006	6,809,840	5,594,974
Transfers from County Funds	3,527,676	2,653,361	2,907,408	3,313,238	3,453,120
Spec Pymt (from Component Unit)	2,195,889	2,285,889	1,125,362	517,177	0
Current Year Other Resources	5,723,565	4,939,250	4,032,770	3,830,416	3,453,120
Total Available Resources	19,573,925	20,148,603	18,083,539	22,077,034	19,916,835
Expenditures					
Salary	5,488,331	5,139,116	5,123,593	5,998,893	6,065,396
Benefits	2,665,574	2,409,412	2,551,261	2,977,087	3,411,176
PR Transfers (Unemp, PERS bond & reserve)	<u>659,723</u>	<u>499,030</u>	<u>574,211</u>	<u>743,206</u>	<u>124,119</u>
Personnel	8,813,628	8,047,557	8,249,066	9,719,186	9,600,691
Materials & Services	<u>2,446,996</u>	<u>2,289,264</u>	<u>2,407,054</u>	<u>3,559,988</u>	<u>3,228,230</u>
Program Budget	11,260,623	10,336,821	10,656,120	13,279,174	12,828,920
Capital	940,384	298,903	736,283	750,983	222,029
Debt	2,912,621	3,028,304	1,778,306	1,248,092	747,007
Transfers Out (admin alloc & fund pymts)	2,477,620	3,002,222	3,000,606	1,640,597	1,585,784
Total Outlays	17,591,248	16,666,251	16,171,315	16,918,846	15,383,740
Fund Contingency	482,677	0	412,224	0	0
Fund Ending Fund Balance	<u>1,500,000</u>		<u>1,500,000</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	19,573,925	16,666,251	18,083,539	16,918,846	15,383,740
Ending Fund Balance	0	3,482,352	0	5,158,189	4,533,094
No Mos Operating Reserve	2.24	3.11	2.28	3.67	2.58

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	81.53	For all General Fund staff except Sheriff's office and econ dev
FY15 (12 furlough days)	78.46	For all General Fund staff except Sheriff's office and econ dev
FY14 (26 furlough days)	94.46	For all General Fund staff except Sheriff's office and econ dev
FY13 (26 furlough days)	96.91	For all General Fund staff except Sheriff's office and econ dev
FY12 (26 furlough days)	109.24	For all General Fund staff except Sheriff's office and econ dev
FY11 (4 furlough days)	120.13	For all General Fund staff except Sheriff's office and econ dev

Fund Balance Analysis and Trends

General Fund

Fund 100

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions.

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Unrestricted Fund Balance	2,549,334	3,834,971	2,730,517	2,711,078	3,023,170
Non-Spendable (prepaids)	160,000	143,084	162,916	135,365	182,209
Assigned (cumulative PERS reserve)	0	232,055	0	0	0
Restricted Grants & Special Purpose	773,018	948,078	1,639,668	1,310,340	1,779,694
Total Beginning	3,482,352	5,158,189	4,533,100	4,156,782	4,985,074
Ending Fund Balance	1,982,677	3,482,352	5,158,189	4,533,100	4,156,782

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

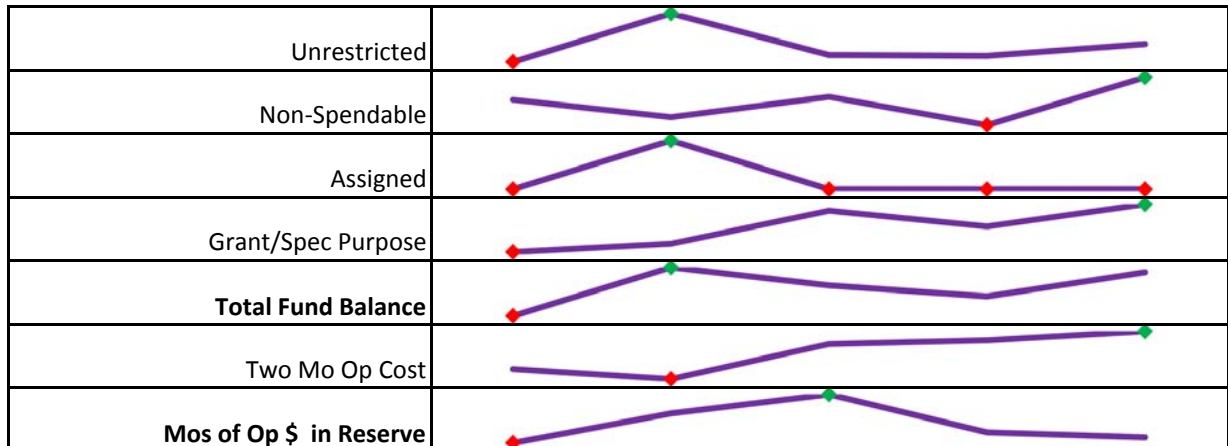
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	1,766,817	1,639,632	2,089,328	2,138,153	2,254,107
Months of Operating \$ in Reserve	2.24	3.11	3.67	2.55	2.41
Compliant with Policy?	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Improving	Improving	Declining

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	1.69	2.89	4.68	2.61	2.54

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



FY16 Proposed Budget

Summary of General Fund Carryover Estimate

	<u>FY16 Beginning</u> <u>Balance</u> <u>Projection</u>	<u>FY15 Actual</u> <u>Beginning</u> <u>Balance</u>	Change
Unrestricted Beginning Balance	2,549,334	3,834,971	-33.5%
<u>Restricted Beginning Balance</u>			
Non-spendable (prepaids)	160,000	143,084	
O&C Title III Grant	4,258	54,258	
Mediation Funds	0	4,229	
Fair Facility Reserve	107,423	137,423	
IT Reserve	30,000	30,000	
Courthouse CapEx and Roof Reserve	59,400	59,400	
Clerk Fund	24,386	25,335	
Juvenile Harr Funds	126,088	125,551	
Courthouse Improvements Loan	388,459	436,929	
SB822 PERS Reserve*	0	232,056	
Cultural Grant	6,004	8,253	
Veterans Grant	0	21,700	
HSEM (Emergency Mgt) Funds	27,000	45,000	
Total Restricted	933,018	1,323,218	-29.5%
General Fund Beginning Balance	3,482,352	5,158,189	-32.5%

* Moves to 230 PERS Reserve Fund

Non-Departmental Revenue - General Fund

100-00

General Fund revenues which are not specifically associated with a General Fund Department are tracked in this section of the chart of accounts. Revenues which come into 100-00 are the following:

- County Property Tax
- State Shared Revenues: cigarette tax, liquor tax, amusement tax, state forestry timber revenue, etc.
- County taxing district distributions: land sales, mineral royalties, etc.
- Other resources such as interest and miscellaneous revenues
- Internal reimbursement transfers for non-departmental administration costs, PERS bond, inter-fund loan payments and debt reimbursed by the Columbia County Development Agency (CCDA) tax increment financing

It also will be the repository for the majority of unrestricted beginning fund balance from prior years.

Historically, the second-largest source of unrestricted funds has been Federal Secure Rural Schools (SRS) funds but it has not been budgeted in the last three budget years because the uncertainty of whether funds would actually come was too significant to include these dollars.

FY 2015-2016 Highlights and Significant Changes

As was true in the past two years, a zero budget for SRS revenue is presented.

Property taxes are budgeted at 2.9% higher than last FY's budget based on Assessor's estimates and historic County actual tax payment margins.

A jump in reimbursement revenues tied to the amount of the County component unit, Columbia County Development Agency (CCDA) current debt payment is included in this budget year.

A new revenue source for the county – revenue from the Strategic Investment Program with PGE – is also bolstering the balance of unrestricted dollars available for county operations. These funds will be received for 15 years, diminishing over time, and will go to a newly established fund account. Each year the Commissioners will decide how to use the portion of the SIP dollars that are for the County organization (as opposed to partner taxing districts in the SIP agreement). For this fiscal year, the needs of basic general fund operations continue to be under-funded and the entirety of the funding – over \$500,000 will be used to pay for current general fund operations.

FY 2014-2015 Accomplishments

The FY15 beginning unrestricted balance was \$1.1 million higher than the FY14 beginning unrestricted balance and \$811,000 higher than budgeted. This was due primarily to the gap between conservative year end projections for the prior year's combined general fund expenses, particularly in the context of the separation of the jail operations budget into a separate fund, and actual levels of payroll expenses overall.

The most significance variance for the FY15 year was the arrival of federal funds for Secure Rural Schools in the form of an O&C timber revenue payment in the amount of \$370,000. All of these funds will be held to flow into the FY16 budget and support the reduction of furlough levels next year.

In addition, revenue from a rock sale was included in the FY15 budget but, at this time, such a sale has not moved forward so minerals revenue will come in significantly under budget.

A formal PERS Reserve account was established in FY15 so that these assigned revenues could be more transparently tracked outside of each contributing fund account, including the General Fund.

The special payment category – reimbursements from component units – will be \$1.2 million higher than budgeted because an additional debt service payment on behalf of the CCDA will be made this fiscal year.

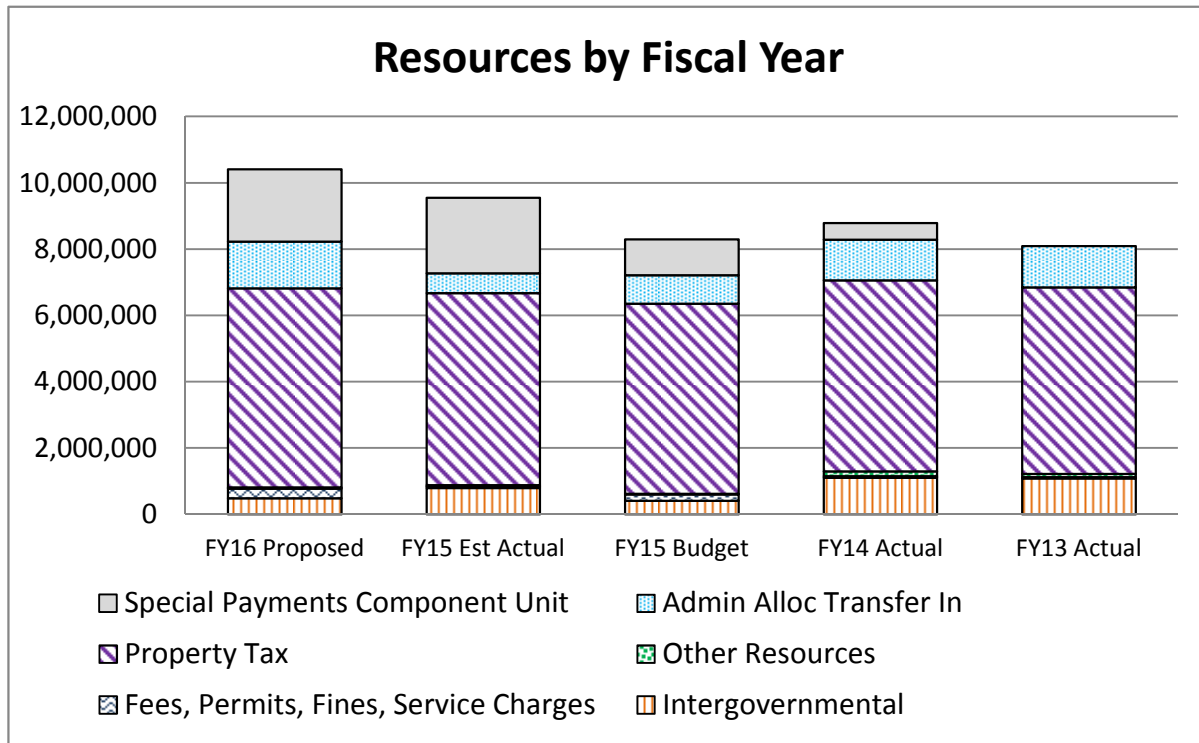
Columbia County General Fund **General Revenue** Account: 100-00

Department Budget Summary

	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Unrestricted Beginning Balance	2,549,334	3,834,971	3,023,744	2,730,511	2,711,078
Restricted Beginning Balance	160,000	375,139	486,084	662,916	473,223
Total Beginning Balance	2,709,334	4,210,111	3,509,828	3,393,427	3,184,300
Property Tax	6,010,740	5,796,194	5,733,508	5,766,845	5,619,776
Intergovernmental	483,500	797,246	405,360	1,107,604	1,004,982
Other Resources	26,000	26,999	19,000	29,235	87,201
Current Year Unrestricted	6,520,240	6,620,440	6,157,868	6,903,685	6,711,959
Intergovernmental	0	0	0	0	80,320
Fees, Permits, Fines, Service Charges	294,070	46,467	199,500	48,578	41,272
Other Resources	10,000	10,005	150	108,331	11,560
Current Year Restricted	304,070	56,472	199,650	156,909	133,152
Transfers from County Funds	1,406,914	598,519	860,646	1,229,600	1,250,450
Spec Pymt (from Component Unit)	2,185,139	2,125,139	1,075,889	498,933	0
Current Year Other Resources	3,592,054	2,723,658	1,936,535	1,728,532	1,250,450
Total Available Resources	13,125,698	13,610,681	11,803,882	12,182,553	11,279,861

Resource Chart

General Fund Department: **General 100-00**



Resources information by General Fund Department can be found in the relevant departmental section.

Information about specific revenue sources including General Fund revenues depicted in this chart can be found in Section I of the FY16 Proposed Budget Book.

Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
General Revenues

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
2,711,078	2,730,511	3,023,744	3,856,671	100-00-00-3001	Begin Unrestricted Cash Bal		2,549,334	2,384,209
2,711,078	2,730,511	3,023,744	3,856,671		Unrestricted Fund Balance		2,549,334	2,384,209
0	0	239,084	232,055	100-00-00-3002	Assigned Beginning Cash Bal		0	0
0	500,000	47,000	0	100-00-00-3003	Committed Cash Balance		0	0
0	0	0	0	100-00-00-3004	Restricted Cash Bal		0	0
135,365	162,916	200,000	143,084	100-00-00-3005	Non-spendable Beg'ng Cash Bal		160,000	160,000
131,635	0	0	0	100-00-02-3004	O&C Title III Grant Balance		0	0
43,483	0	0	0	100-00-05-3004	Mediation Beg Bal		0	0
162,740	0	0	0	100-00-30-3003	Fair Facilities Rserve Beg Bal		0	0
473,223	662,916	486,084	375,139		Restricted Fund Balance		160,000	160,000
40,499	41,100	190,000	0	100-00-00-3040	Mineral Royalties/Land Sales		293,200	43,200
770	770	0	260	100-00-00-3251	Social Gaming License Fees		770	770
0	-375	0	260	100-00-00-3255	Road Vacation Fees-Gen Fund		0	0
41,269	41,495	190,000	520		Unrest Fees, Lic, Perm, Fines,		293,970	43,970
3	7,083	9,500	2,368	100-00-00-3104	Misc Rev & Reim State/Loc Govt		100	100
3	7,083	9,500	2,368		Rest Fee,Srvce Chrg (Stat/Loc)		100	100
26,397	28,254	0	0	100-00-00-3016	In-Lieu of Taxes Federal Paymt		26,000	26,000
605,717	624,370	0	370,807	100-00-00-3045	O&C Timber Receipts		0	0
632,114	652,624	0	370,807		Unrest Fed Grant/Donation		26,000	26,000
4,364	5,715	5,000	7,145	100-00-00-3046	West OR Severance& Privil Tax		6,000	6,000
6,679	74,874	27,040	0	100-00-00-3050	State Forest Timber Revenue		52,169	52,169
0	685	0	2,896	100-00-00-3055	County Forest Revenue		500	500
71,337	74,118	74,000	76,154	100-00-00-3060	Electric Co-Op Earnings Tax		77,677	77,677
229,934	241,850	246,000	169,260	100-00-00-3061	State Liquor Tax Receipts		262,154	262,154
49,043	46,467	50,000	23,834	100-00-00-3062	State Cigarette Tax Receipts		48,000	48,000
11,511	11,271	3,320	1,845	100-00-00-3063	State Amusement Tax Receipts		11,000	11,000
372,868	454,980	405,360	281,134		Unrest State/Local Govt Grant/		457,500	457,500
49,883	0	0	0	100-00-02-3720	O&C Title III Grant		0	0
49,883	0	0	0		Restr Fed Grant/Donation		0	0
30,438	0	0	0	100-00-05-3532	Court Mediation		0	0
30,438	0	0	0		Restr State/ Local Govt Grant/		0	0
130,431	233,193	84,458	63,344	100-00-00-3075	Administrative Allocation Rev		74,037	74,037

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
178,455	24,871	24,871	0	100-00-00-3080	Transfers to General Fund		24,871	24,871
308,887	258,064	109,329	63,344		Unrstr Interfund Transf/Intrnl		98,908	98,908
272,208	83,303	0	0	100-00-00-3072	Repayment of Interfund Loans		0	0
0	232,055	64,453	0	100-00-00-3086	Reserve Assign Funds		0	0
41,798	1,848	1,500	1,448	100-00-00-3090	Reimbursement Projct Costs		2,500	2,500
627,556	682,512	685,365	388,530	100-00-00-3715	PERS Bond Savings		720,506	720,506
0	0	0	0	100-00-00-3716	SIP&CSV Transfer to Gen Fund		185,000	0
0	0	0	0	100-00-00-3717	SIP EconDev Transf to Gen Fund		400,000	0
941,563	999,717	751,318	389,978		Rest Interfund Transf/Intrnl S		1,308,006	723,006
21,626	23,751	16,000	13,407	100-00-00-3020	Interest on Investments		23,000	23,000
65,574	-24,397	3,000	2,714	100-00-00-3120	Miscellaneous Revenue		3,000	3,000
0	1,700	0	0	100-00-00-3122	Sale of Surplus Assets		0	0
87,201	1,053	19,000	16,120		Other Resources (Unrestr)		26,000	26,000
11,560	108,331	150	5	100-00-00-3100	Refund of Expenses		10,000	10,000
11,560	108,331	150	5		Other Resources (Restr)		10,000	10,000
5,205,639	5,430,401	5,457,508	5,511,716	100-00-00-3010	Property Taxes - Current		5,659,740	5,659,740
413,101	335,520	275,000	249,574	100-00-00-3015	Property Taxes - Prior Years		350,000	350,000
1,036	925	1,000	952	100-00-00-3022	Interest on Unsegregated Taxes		1,000	1,000
5,619,776	5,766,845	5,733,508	5,762,243		Property Tax (Unrestr)		6,010,740	6,010,740
0	498,933	1,075,889	975,139	100-00-00-3098	Funds from Component Unit		2,185,139	2,165,139
0	498,933	1,075,889	975,139		Special Payments		2,185,139	2,165,139
11,279,861	12,182,553	11,803,882	12,093,468		Revenue Total		13,125,698	12,105,573
11,279,861	12,182,553	11,803,882	12,093,468		Revenue Total		13,125,698	12,105,573
0	0	0	0		Expense Total		0	0
11,279,861	12,182,553	11,803,882	12,093,468		Grand Total		13,125,698	12,105,573

Board of Commissioners - General Fund 100-01

The Board of Commissioners is the elected leadership of the County Organization.

Members of the Columbia County Board of Commissioners are as follows:

Tony Hyde: First Term: 1997, Term Expires: 1/2017

- Government Experience: Mayor, City Council President, City of Vernonia
- Association of Oregon Counties: Past President Board of Directors; Legislative; Community Development; Public Lands and Natural Resources

Earl Fisher: First Term: 2009, Term Expires: 1/2017

- Government Experience: NWRESD School Board, Clatskanie Fire Board
- Association of Oregon Counties: Immediate Past President of Board of Directors, Governance, Public Safety

Henry Heimuller: First Term: 2010, Term Expires: 1/2018

- Columbia County Fair Board
- Association of Oregon Counties: Human Services

Columbia County General Fund Commissioners Account: 100-01

Department Budget Summary

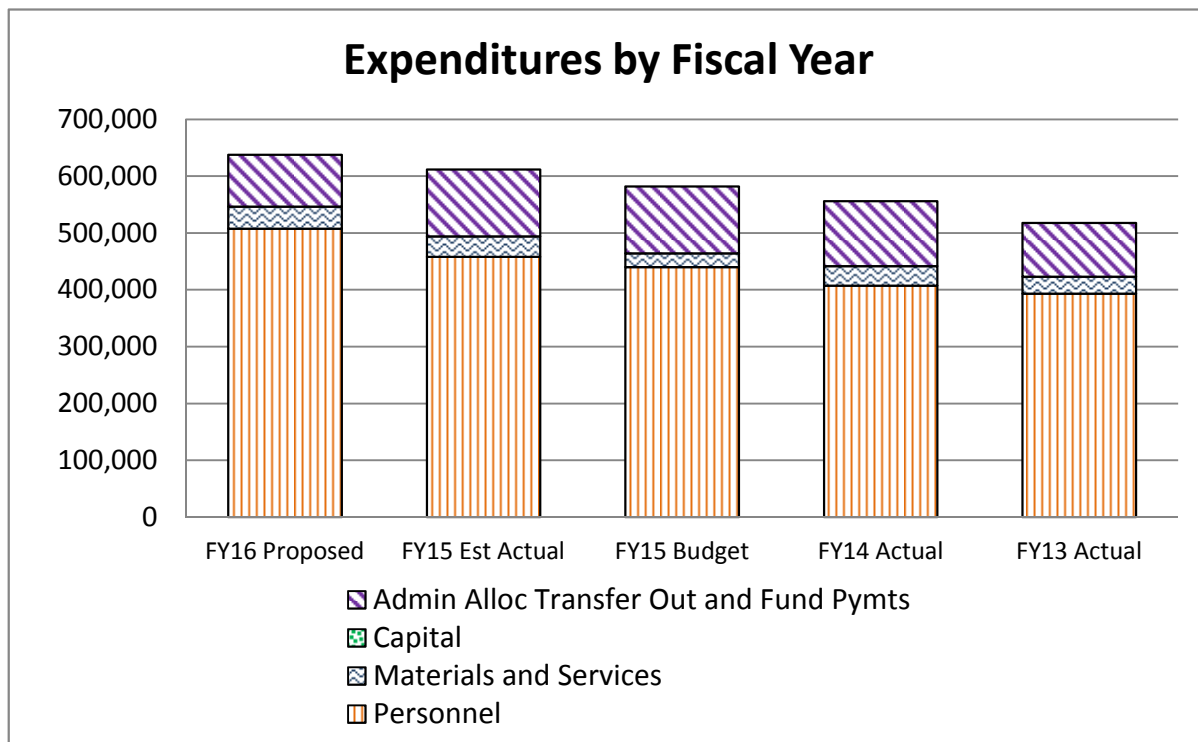
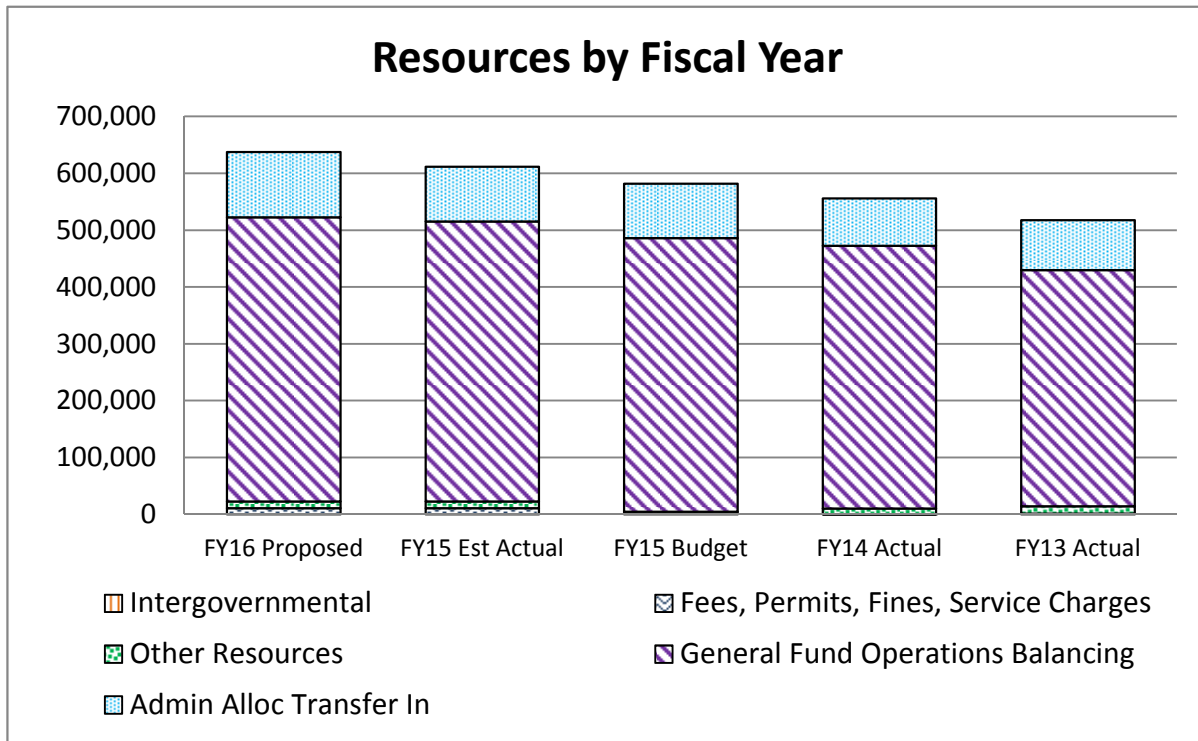
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	11,000	11,000	0	364	1,590
Other Resources	12,000	11,720	5,000	9,889	12,465
Current Year Restricted	23,000	22,720	5,000	10,253	14,055
General Fund Operations Balancing	499,953	492,882	481,161	462,318	415,748
Transfers In (Admin Alloc)	115,111	96,045	96,045	83,738	87,870
Current Year Other Resources	615,064	588,927	577,206	546,056	503,618
Total Available Resources	638,064	611,647	582,206	556,309	517,673
<u>Expenditures</u>					
Salary	346,771	317,168	296,672	273,819	271,155
Benefits	130,169	118,407	117,455	106,170	116,913
PR Transfers (Unemp, PERS Bond & Reserve)	<u>30,629</u>	<u>22,522</u>	<u>25,960</u>	<u>27,510</u>	<u>5,395</u>
Personnel	507,569	458,097	440,086	407,499	393,463
Materials & Services	<u>39,174</u>	<u>35,931</u>	<u>24,500</u>	<u>34,385</u>	<u>29,603</u>
Program Budget	546,743	494,028	464,586	441,884	423,065
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	91,321	117,620	117,620	114,424	94,607
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	638,064	611,647	582,206	556,309	517,673
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	638,064	611,647	582,206	556,309	517,673

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	4.37	Re-organize existing Property Management function
FY15 (12 furlough days)	3.82	
FY14 (26 furlough days)	3.60	
FY13 (26 furlough days)	3.60	
FY12 (26 furlough days)	3.60	
FY11 (4 furlough days)	3.90	

Resource and Expenditure Charts

General Fund Department: Commissioners



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Commissioners

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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				01	Commissioners			
0	0	0	11,932	100-01-00-3250	Resource Impact Fee		11,000	11,000
0	0	0	11,932		Rest Fees, Lic, Perm, Fines,		11,000	11,000
1,590	364	0	0	100-01-00-3104	Reimb from State/Local Govt		0	0
1,590	364	0	0		Rest Fee,Srvce Chrg (Stat/Loc)		0	0
87,870	83,738	96,045	72,034	100-01-00-3075	Admin Alloc		115,111	115,111
87,870	83,738	96,045	72,034		Rest Interfund Transf/Intrnl S		115,111	115,111
12,465	9,889	5,000	7,754	100-01-00-3100	Refund of Expenses		12,000	12,000
12,465	9,889	5,000	7,754		Other Resources (Restr)		12,000	12,000
101,925	93,991	101,045	91,720	01	Revenue		138,111	138,111
					Expense			
				01	Commissioners			
222,082	222,006	239,755	181,167	100-01-00-4001	Personnel	2.91	249,160	257,762
49,072	51,813	56,917	53,029	100-01-00-4053	Board Secretary	1.46	97,610	99,729
39,568	26,522	29,569	21,623	100-01-00-4101	PERS		32,699	33,831
20,655	20,940	22,695	17,850	100-01-00-4102	FICA Tax		26,528	27,348
2,271	2,266	2,809	2,964	100-01-00-4103	Worker's Compensation Ins.		3,922	4,055
54,307	56,323	62,266	45,396	100-01-00-4104	Insurance Benefits		66,874	66,874
111	119	116	67	100-01-00-4105	WBF		146	146
5,395	1,589	0	-4,670	100-01-00-4106	Unemployment Insurance		3,468	3,575
393,463	381,578	414,127	317,427		Personal Services	4.37	480,408	493,319
66	0	500	34	100-01-00-4321	Office Supplies and Expenses		300	300
2,285	2,399	3,000	1,473	100-01-00-4322	Copier Maintenance		2,100	2,100
0	896	2,000	259	100-01-00-4327	Publication Subscriptions		1,500	1,500
0	0	2,000	40	100-01-00-4701	Advertising, Mktg, Printing		200	200
4,809	4,987	5,000	3,549	100-01-00-4710	Mileage		6,000	6,000
1,053	1,312	2,500	2,632	100-01-00-4720	Conferences and Training		3,500	3,500
13,981	19,501	5,000	8,589	100-01-00-4722	Reimbursable NACO & AOC exp		12,000	12,000
0	125	0	0	100-01-00-4730	Membership Dues		2,750	2,750
194	0	500	60	100-01-00-4839	Employee Recognition		0	0
0	0	0	1,065	100-01-00-4841	Contract Temporary Services		0	0
0	0	0	0	100-01-00-4850	consultants and contractors		5,824	5,824
7,214	5,165	4,000	4,234	100-01-00-4901	Miscellaneous Expense		5,000	5,000
29,603	34,385	24,500	21,936		Materials and Services		39,174	39,174

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	17,182	16,423	14,181	100-01-00-4107	PERS Bond		17,172	16,852
0	8,739	9,537	7,147	100-01-00-4108	PERS 822		9,990	10,335
94,607	114,424	117,620	88,214	100-01-00-4593	Administrative Allocation		91,321	91,321
94,607	140,346	143,579	109,543		Transfers		118,482	118,508
517,673	556,309	582,206	448,906	01	Expense Total	4.37	638,064	651,001
101,925	93,991	101,045	91,720		Revenue Total		138,111	138,111
517,673	556,309	582,206	448,906		Expense Total	4.37	638,064	651,001
(415,748)	(462,318)	(481,161)	(357,185)		Grand Total		(499,953)	(512,890)

Assessor's Office - General Fund 100-02

The Assessor's office maintains ownership, tax lots, values and tax code areas and prepares an annual tax roll for over 29,000 accounts. The majority of the duties performed in our office are required by State Statute and Administrative Rule under the supervision of the Oregon Department of Revenue, while a few additional services we provide in order to maintain good relations with the general public and to assist other public agencies and taxing districts.

Our office consists of three sections, Administration, Cartography and Appraisal. Following are summaries of the mandated services provided by each section:

The Administration section must review and maintain tax district levy data, calculate urban renewal excess value and tax increment, process Veteran Exemption applications, Enterprise Zone Exemption Claim forms, and Senior Deferral applications, process special assessments such as drainage districts, water districts and fire patrol, certify joint values, calculate tax rates and taxes, certify tax and assessment roll, extend taxes, and process omitted property and clerical error actions.

The Cartography section must maintain current property ownership, cadastral maps, review partition plats and subdivision plats, road dedications & vacations and maintain taxing district boundaries and Department of Revenue Property Classification Memorandum orders.

Cartography is also responsible for all County GIS (Geographic Information System) data. GIS staff maintain a public mapping website which requires the creation of data layers and weekly updates. The website is available to the public as well as County employees.

The Appraisal section must maintain real market values and assessed values on all types of property, which includes appraising all new construction, maintaining farm and forest special assessments and exemptions, reappraising areas that fall below acceptable statistical standards as established by Oregon Administrative Rule, inspecting damaged and destroyed properties and annually submitting appraisal plan to the Department of Revenue. They must also defend values at Board of Property Tax Appeal Hearings, and the Magistrate or Regular Division of the Oregon Tax Court, and conduct a Sales Ratio Study annually which includes reviewing and verifying sales and identifying neighborhood or study area boundaries.

The non-mandated services provided by our office include providing annual district property tax revenue estimates, calculating property tax estimates upon request or for title companies due to sale of a property, acting as contracted agents for the Building Codes Division to maintain manufactured structure ownership and location changes in Columbia County, reviewing property value upon request, maintain situs addresses, recalculating market values, developing and maintaining GIS, performing general public assistance, answering questions concerning ownership, values, property inventory and taxes, and providing assistance to other agencies and departments regarding legal descriptions, maps and assessments.

FY2015-2016 Highlights and Significant Changes

Reappraisal

Appraisers will complete the reappraisal of 1,134 commercial properties countywide by the end of July 2015 for the 2015-16 assessment and tax roll. Since all residential properties have been converted from manual calculation of appraisal to a computer calculated appraisal system, we will begin more in-depth inspection of residential properties. In August 2015, we will begin to reappraise 5,277 residential properties in the City of Saint Helens and Columbia City.

Recalculation Setups

The data analyst with appraiser assistance will complete recalculation setups for areas that have been converted to the computer calculated appraisal system. These areas include all residential properties countywide.

New Construction

Appraisers will value all new construction during November 2015 through February 2016 for the January 1, 2016 assessment date. The majority of properties have been converted to a computer calculated method and will be completed quickly and efficiently with the use of laptops in the field where the appraiser can complete the appraisal on site.

Specially Assessed and Exempt Property Qualifications and Disqualifications

Applications for Special Assessment as Farmland, Special Assessment as Designated Forestland, Application for Property Tax Exemptions, Enterprise Zone Exemption Claims, and Applications for Veterans Exemption will be reviewed to verify they meet the qualifications for the programs and the appropriate changes will be made to the accounts. Income Questionnaires for properties under Special Assessment as Farmland in a Non-Exclusive Farm Use Zone will be sent to properties in early January 2016 for property owners who do not currently meet the 3 out of 5 year income requirements. All properties under special assessment or exemption that no longer meet the requirements for the program will be disqualified.

Processing Personal Property Returns

In January, 1200 commercial and industrial properties will be mailed Personal Property Returns to complete and return by March 1. These returns will be used to determine changes from the previous year and to enter the changes into the computer to apply depreciation schedules and calculate assessed values for the tax roll.

Request for Review

As part of our desire to minimize property value appeals and educate the public on Oregon Property Tax Laws, we encourage property owners with a valid reason for believing their assessment is too high to file a Request for Review of their value prior to the Appeal filing deadline or at any time during the tax year prior to certifying the roll. It has been our

experience that this method has greatly reduced the number of formal appeals.

Defend Values at Board of Property Tax Appeals (BoPTA) or Oregon Tax Court

Copies of all BoPTA appeals are given to us by the County Clerk. The appraiser assigned to defend our values at BoPTA will review each appeal to determine if the property requires a physical inspection, a desk review or no action; assist the County Clerk in scheduling the appeals; and will present evidence to the Board with a recommendation to either sustain or reduce the value. There are several appeals to the Magistrate Division of the Tax Court each year. These are generally telephone hearings and the appraiser assigned is responsible for identifying and researching the issues, and presenting the findings to the Court.

Conduct Annual Sales Ratio Study

The data analyst will review and verify sales, review and adjust study area boundaries for similar properties and determine the annual market trend. Due to the current economic conditions with fewer sales occurring, the data analyst will need to spend more time analyzing the few sales we do have to ensure the trends will accurately reflect the current market.

Appraisal Plan and Compliance with ORS 308.234

The Assessor is required to submit an appraisal plan to the Oregon Department of Revenue in November that summarizes the previous year's appraisal activity and outlines the appraisal activity planned for the following year. This plan must address any area that is outside the acceptable co-efficient of dispersion (COD) standards as stated in the Oregon Administrative Rules and how the assessor plans to bring these areas back into compliance.

Maintain Current Property Ownership

The Assessment Clerk III will pull deeds electronically from Clerk's Office and identify the map and tax lot from the legal description, and determine if deed is only part of a property and requires segregation. If deed errors are found, attempts to resolve issues are made by contacting the appropriate title company, buyer or seller. Once the tax lot is identified, the Clerk processes the ownership change, determines if nontaxable and the assessment status. Clerk identifies potential Utility Properties subject to Central Assessment by Oregon Dept. of Revenue, DOR, or changes of existing properties from deeds, mergers, etc. collects such documents and records, notify and provide such to DOR and process responses and/or returns from DOR. Clerk assists, collects, approves/denies, arbitrate between Taxing Districts and DOR, processes and maintain records of Final Orders for Taxing District formations, annexations, withdrawals, mergers and dissolutions regarding their boundaries and the tax lots encompassed by such.

Maintain Cadastral Maps for Tax and Assessment Purposes

The initial conversion of mylar to the digital mappings system has been completed. In addition to our regular duties updating and maintaining tax lots and records: clean up and republish

maps from older digital format to current. Clean and add annotation on tax lot maps where lacking. Review and create sub-tax lot maps where tax lot density inhibits or impairs creation of required DOR annotation, or current mapping exceeds allowable plot boundaries. Continue processing tax lot area changes due to re-mapping. Convert splined curves back to true curves giving greater accuracy & greatly reducing the number of vertices (line segments).

GIS Development

GIS development requires working with various departments and other agencies in order to create and support applications that provide a very efficient method of obtaining a variety of data. As county departments have seen a reduction in staffing, more reliance on our department's GIS staff has occurred, both in data development & manipulation and in software support. New data layers are built on an as-need basis. The conversion of the Web Mapping System to version 2.6 was completed and is now fully implemented. All layers of data that are found thereon, will be maintained for spatial and attribute accuracy. Additional layers may need to be created and added to meet county department needs. Current staff will perform any additional upgrades and changes. The Web Mapping Application has successfully enabled County departments and the public users access to relevant county mapped information. Because the information is readily available on the internet, county staff have seen a reduction of in-person contact. In addition to Web Mapping, all GIS layers are uploaded to the Assessor's field laptops on a bi-weekly schedule. If the laptops data is not maintained, then the Appraisers could make erroneous decisions. The impact of not maintaining this system would be obsolete data and increased public interaction would resume.

Certify Assessment and Tax Roll

Prior to certifying the assessment and tax roll, all taxing districts will provide our office with the information necessary to levy a tax by July 15. This data must be reviewed and verified by the assessor. Values for districts that cross the county's borders must be shared with the appropriate counties by September 25, prior to calculating tax rates and again after calculating rates to ensure consistency. Any additional special assessments such as drainage districts and fire patrol must be calculated and added to the appropriate accounts. Urban renewal excess value and tax increment will be verified. Once taxes are extended, random tax statements will be generated to verify accuracy. The assessment and tax roll will be certified by the assessor and turned over to the tax collector in mid-October.

Manufactured Structures Ownership and Situs Changes

As agents of the Building Codes Division (BCD) of the Oregon Department of Consumer and Business Services, our Assessment Clerks provide various forms for changes to ownership, situs or status to the buyers and sellers of manufactured homes. In addition, they collect the fees, verify the information provided, and change the ownership records via the internet using the State's LOIS system. For each fee of \$55 collected, \$25 is distributed to BCD and \$30 is placed in the County's general fund to offset the additional resources necessary to provide this service on

their behalf.

Provide Public Assistance

Due to a change in staffing, elimination of the Chief Cartographer position and addition of two assessment clerk positions, we plan to increase our public service hours to Monday – Thursday, 8:30 am to 5 pm once the clerks have been hired and trained. These positions will also be responsible for maintaining many of the statutory assessment programs such as special assessments, manufactured structure status changes, personal property audits and appraisal support duties. We will continue to have two public workstations available for self-service use by taxpayers.

Writing and Revising Procedures

Since our conversion in 2006, there are still several procedures that must be written or revised to document the methods to be used in appraisal, record maintenance, and mapping. Due to limited staffing, there is no plan to create or revise formal procedures this year.

FY2014-2015 Accomplishments

Team Approach to Appraisals

This past year, the appraisers have continued to use the team approach to appraisal conducting curbside inspections. Appraisers were not allowed to pair with only one other appraiser, but were required to switch partners often, in order to be able to work productively with any of their coworkers. The reappraisal of the Scappoose area was timely completed using this method of appraisal.

Conversion of the Scappoose Area to Recalculation

Appraisers completed a reappraisal of all 4,885 Scappoose area residential properties June 2013 for the 2014-15 assessment and tax roll. This included a limited curbside inspection of each property and identifying changes since our last site visit. This area has now been switched from a manually calculated system to a computer assisted calculation system and will now be recalculated each year to maintain a more accurate real market value.

Real Market Value and Assessed Value Added to the Tax Roll

Real Market Value and Assessed Value are added to the tax roll each year due to activities that create additional new value such as New Construction, Lot Line Adjustments, Segregations, Partition Plats, Subdivisions, Rezoning and Disqualifications. For 2014, we added a total of \$45,072,220 of Assessed Value based on changes made to 540 accounts. In addition, another 341 accounts and \$4,888,060 of Assessed Value have been identified as “Cycle Discovery”, which is the value we capture from physical inspection and reappraisal for which there were no permits or other means of notice of the new improvements. The total roll value added for 2014-15 was \$49,960,280.

Request for Review and Board of Property Tax Appeals

Appeals and formal Request for Reviews were down this year. There were a total of 37 petitions filed, of which 7 were stipulated prior to the Board Hearings. A total of 79 formal requests for review were processed.

Digital Mapping

Mapping maintenance continues as time permits to try to 'edge-map' the entire county so no accounts overlap or have gaps. As maps are updated, many tax lots have had acreage corrections. The acreages are much more accurate with today's technology than the calculations used in past years.

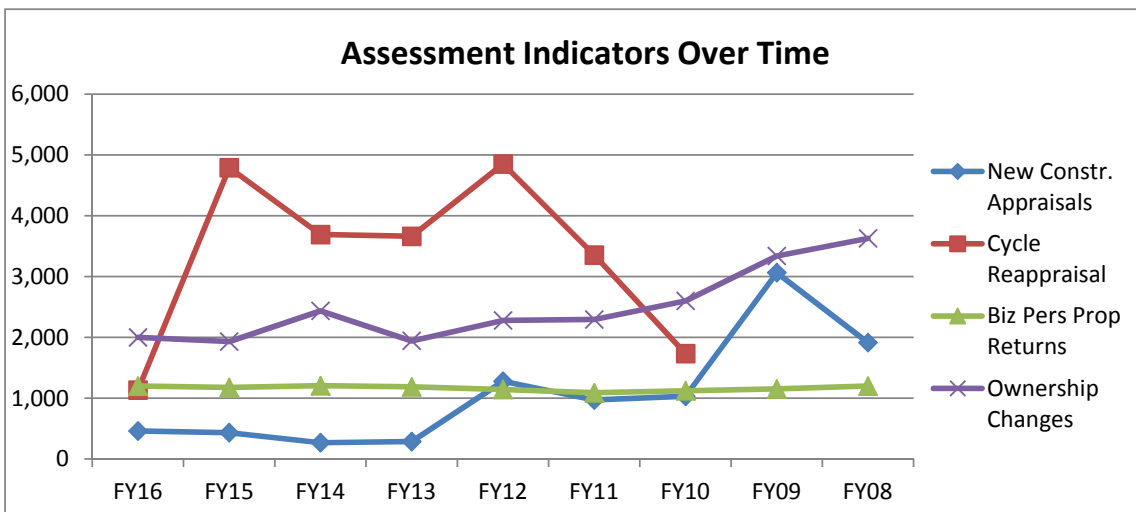
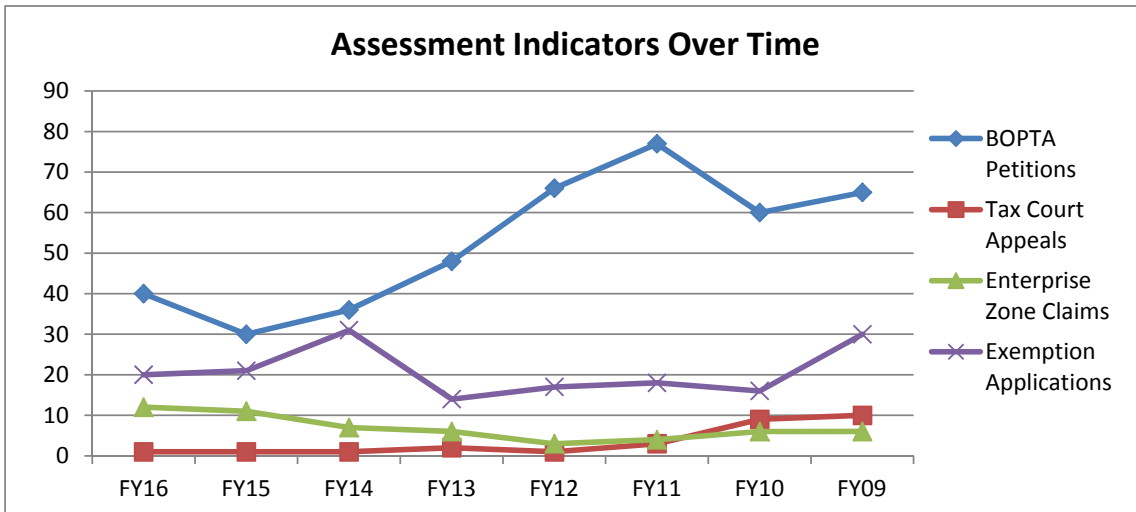
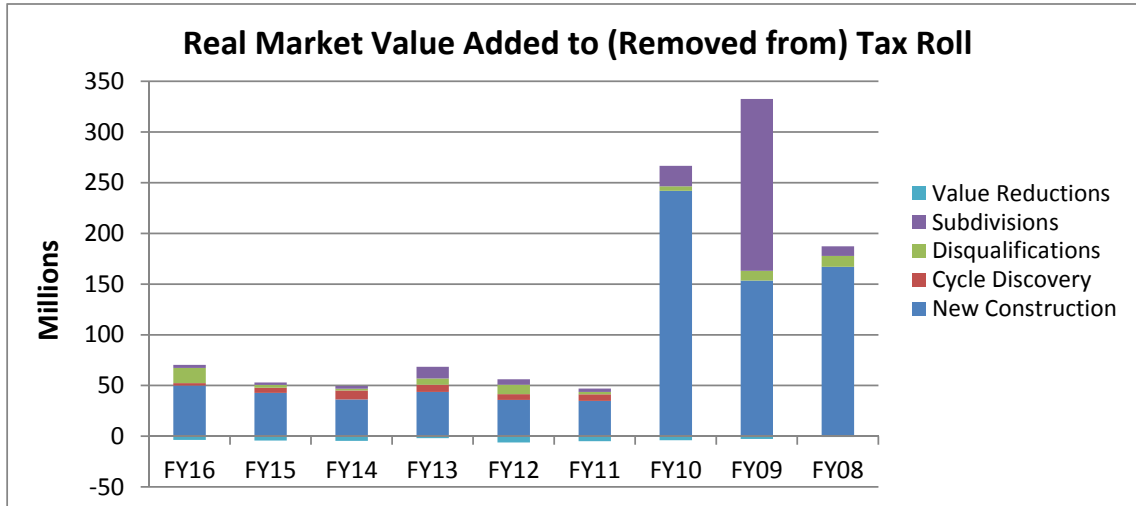
GIS Development

Update & maintain current GIS data and structure. Customizing Web Mapping System to meet County needs by continuing to add various layers of data as needed.

Assessor's Office

Columbia County, Oregon

Operating Indicators - Last 10 years



Columbia County General Fund Assessor's Dept Account: 100-02

Department Budget Summary

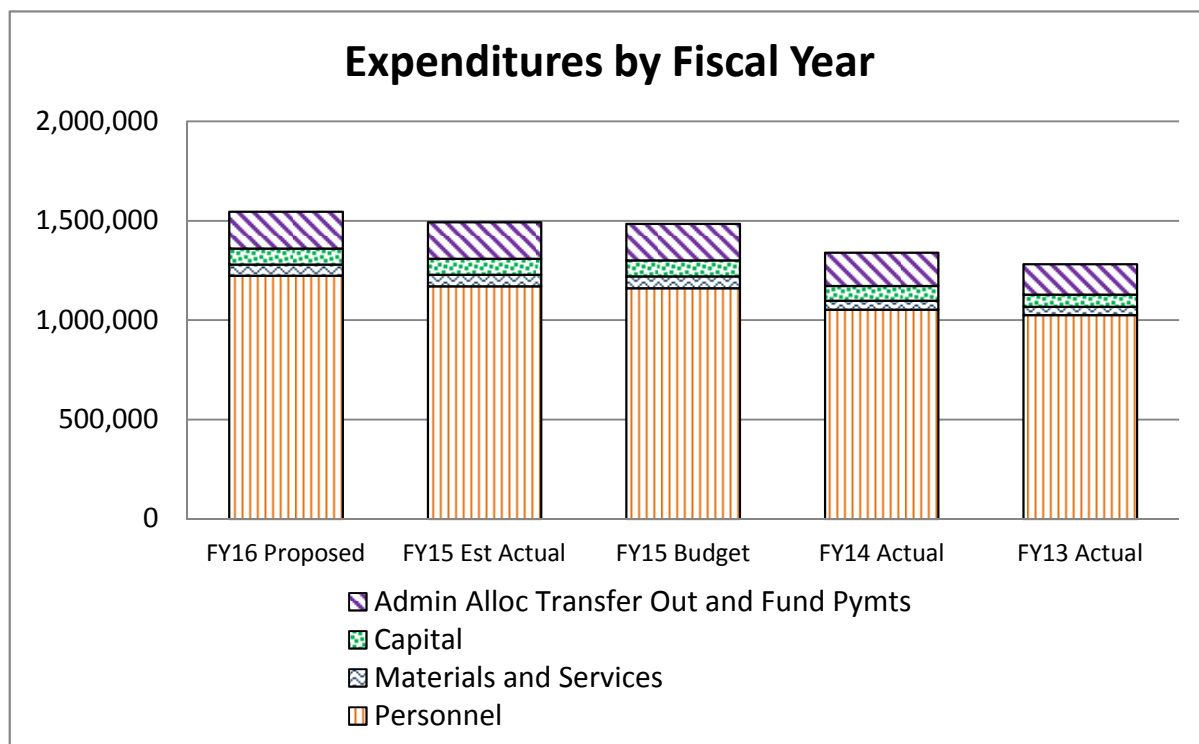
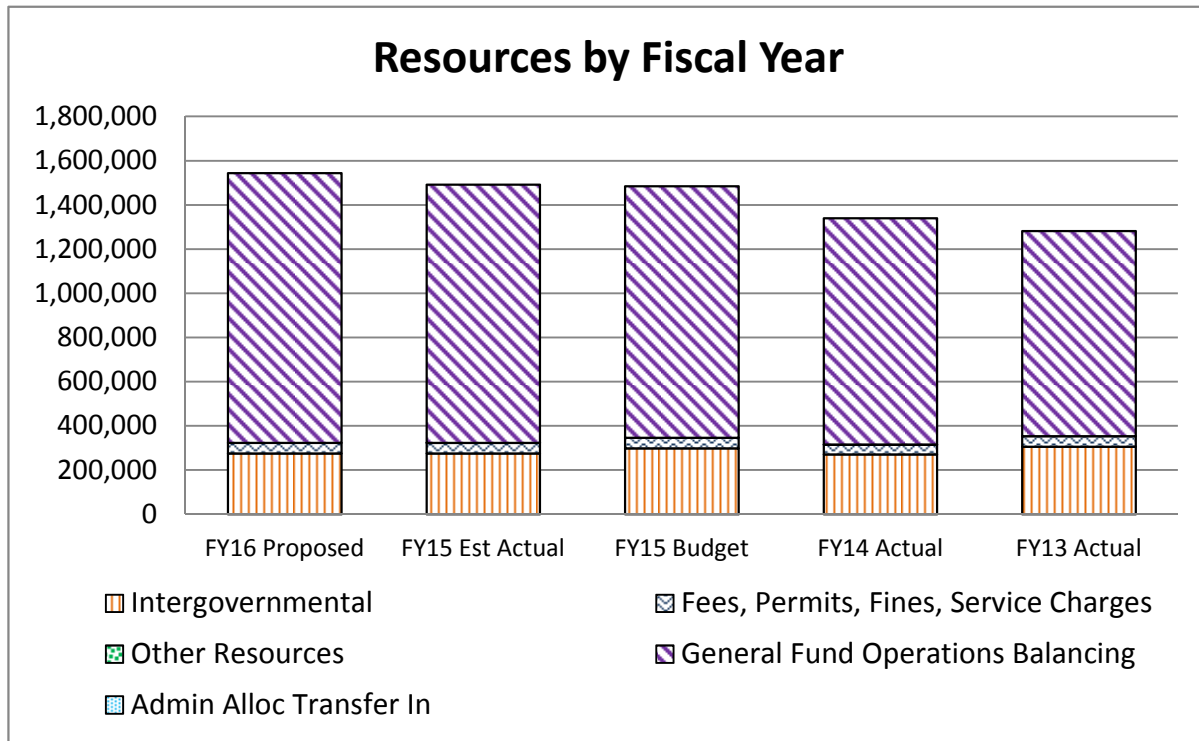
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	276,250	276,250	298,919	270,840	306,254
Fees, Permits, Fines, Service Charges	47,500	47,335	47,500	44,363	48,303
Other Resources	0	447	0	1,679	0
Current Year Restricted	323,750	324,032	346,419	316,882	354,557
General Fund Operations Balancing	1,221,292	1,167,769	1,138,423	1,022,797	927,376
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	1,221,292	1,167,769	1,138,423	1,022,797	927,376
Total Available Resources	1,545,042	1,491,801	1,484,842	1,339,679	1,281,933
<u>Expenditures</u>					
Salary	703,839	731,599	711,877	632,839	630,492
Benefits	429,062	365,836	363,570	336,678	383,006
PR Transfers (Unemp, PERS Bond & Reserve)	<u>91,242</u>	<u>73,373</u>	<u>85,259</u>	<u>82,855</u>	<u>12,700</u>
Personnel	1,224,144	1,170,808	1,160,706	1,052,371	1,026,198
Materials & Services	<u>56,587</u>	<u>57,399</u>	<u>60,526</u>	<u>45,374</u>	<u>42,040</u>
Program Budget	1,280,731	1,228,206	1,221,232	1,097,746	1,068,238
Capital	80,000	79,985	80,000	75,242	61,017
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	184,312	183,610	183,610	166,691	152,679
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	1,545,042	1,491,801	1,484,842	1,339,679	1,281,933
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	1,545,042	1,491,801	1,484,842	1,339,679	1,281,933

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	12.63	Position re-organization in Department
FY15 (12 furlough days)	11.45	
FY14 (26 furlough days)	10.80	
FY13 (26 furlough days)	10.80	Layoffs also required
FY12 (26 furlough days)	12.60	
FY11 (4 furlough days)	14.00	

Resource and Expenditure Charts

General Fund Department: Assessor's Dept



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Assessor's Dept

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	FY15 Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				02	Assessor's Dept			
6,665	8,825	7,500	8,107	100-02-00-3250	Assessor's Fees		7,500	7,500
41,639	35,538	40,000	27,531	100-02-00-3251	GIS Information Revenue		40,000	40,000
48,303	44,363	47,500	35,638		Rest Fees, Lic, Perm, Fines,		47,500	47,500
306,254	270,840	298,919	142,868	100-02-16-3619	A&T Grant		276,250	276,250
306,254	270,840	298,919	142,868		Restr State/ Local Govt Grant/		276,250	276,250
0	0	0	108	100-02-00-3082	Fees from Funds		0	0
0	0	0	108		Rest Interfund Transf/Intrnl S		0	0
0	1,679	0	0	100-02-00-3122	Sale Surplus Assets		0	0
0	1,679	0	447		Other Resources (Restr)		0	0
354,557	316,882	346,419	179,060	02	Revenue Totals		323,750	323,750
					Expenses			
				02	Assessor's Dept			
70,942	70,927	79,558	59,669	100-02-00-4001	Personnel-Admin	0.97	82,693	85,561
71,676	72,289	78,543	88,311	100-02-00-4014	Chief Cartographer		0	0
63,273	65,373	71,405	53,552	100-02-00-4015	Office Manager II	0.97	75,697	78,283
0	0	0	0	100-02-00-4016	Property Appraiser I		0	0
57,521	57,263	62,640	48,877	100-02-00-4040	Sales Data Analyst	0.97	52,610	54,439
51,149	52,277	58,736	43,891	100-02-00-4041	GIS Programmer - Cartographer	0.97	62,683	64,863
135,345	199,594	229,112	169,652	100-02-00-4043	Property Appraiser II	2.91	173,057	249,213
105,492	40,164	47,182	28,932	100-02-00-4044	Property Appraiser I	1.94	96,972	50,838
0	35,709	40,115	30,076	100-02-00-4055	Assessment Clerk III	1.94	72,505	75,026
74,273	39,244	44,587	33,445	100-02-00-4056	Assessment Clerk II	1.97	84,623	87,311
822	0	0	0	100-02-00-4090	Overtime		3,000	3,000
126,779	81,398	96,334	67,209	100-02-00-4101	PERS		86,242	95,591
47,791	48,078	54,459	41,889	100-02-00-4102	FICA Tax		53,844	57,263
1,132	715	920	783	100-02-00-4103	Worker's Compensation Ins.		1,006	1,070
206,978	206,191	211,525	161,161	100-02-00-4104	Insurance Benefits		287,538	281,220
326	297	333	154	100-02-00-4105	WBF		432	432
12,700	3,646	0	-11,798	100-02-00-4106	Unemployment Expense		7,038	7,485
1,026,198	973,162	1,075,447	815,803		Personal Services	12.64	1,139,940	1,191,594
741	190	0	0	100-02-00-4311	Cellular Phones		0	0
2,685	3,871	3,000	1,462	100-02-00-4321	Office Supplies and Expenses		3,000	3,000
4,690	4,318	15,000	11,193	100-02-00-4322	Copier Maintenance		5,000	5,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
288	20	500	79	100-02-00-4330	Drafting Supplies		250	250
1,066	373	1,500	139	100-02-00-4350	Appraisal Supplies		1,500	1,500
0	234	1,690	0	100-02-00-4402	BOPTA expenses		1,690	1,690
0	1,015	1,045	1,045	100-02-00-4525	Software BOPTA		1,100	1,100
720	1,377	1,500	1,254	100-02-00-4531	Computer Equip & Supplies		5,000	5,000
860	1,719	1,800	1,279	100-02-00-4588	GL and Property Insurance		1,656	1,656
623	1,693	3,000	1,700	100-02-00-4632	Appraisal Information		3,000	3,000
1,890	4,500	2,500	0	100-02-00-4633	GIS Mapping Services		2,500	2,500
7,250	7,817	7,500	7,350	100-02-00-4634	GIS Maint Expense		7,500	7,500
1,140	638	1,000	660	100-02-00-4710	Mileage		1,500	1,500
2,105	1,902	2,500	1,037	100-02-00-4711	Vehicle Fuel		2,500	2,500
12,791	12,791	12,791	12,791	100-02-00-4713	Vehicle Lease		12,791	12,791
362	215	1,000	80	100-02-00-4714	Vehicle Maintenance		1,000	1,000
4,630	2,503	4,000	3,358	100-02-00-4720	Conferences and Training		5,000	5,000
200	200	200	288	100-02-00-4730	Membership Dues		1,600	1,600
0	0	0	0	100-02-00-4841	Contract Temporary Services		0	20,000
42,040	45,374	60,526	43,713		Materials and Services		56,587	76,587
61,017	75,242	80,000	57,210	100-02-00-5071	A&T Computer Software-Orcats		80,000	80,000
61,017	75,242	80,000	57,210		Capital Outlay		80,000	80,000
0	52,510	53,937	44,210	100-02-00-4107	PERS Bond		53,235	53,702
0	26,699	31,323	22,269	100-02-00-4108	PERS 822		30,969	32,935
152,679	166,691	183,610	137,707	100-02-00-4593	Administrative Allocation		184,312	184,312
152,679	245,900	268,869	204,186		Transfers		268,515	270,949
1,281,933	1,339,679	1,484,842	1,120,912	02	Expense Total	12.64	1,545,042	1,619,130
354,557	316,882	346,419	179,060		Revenue Total		323,750	323,750
1,281,933	1,339,679	1,484,842	1,120,912		Expense Total	12.64	1,545,042	1,619,130
(927,376)	(1,022,797)	(1,138,423)	(941,852)		Grand Total		(1,221,292)	(1,295,380)

Tax Collection Office - General Fund 100-03

As mandated by Oregon law, Columbia County carries out the functions of property tax collection and distribution of tax revenue to over three dozen taxing districts within the jurisdiction. This work, with varied labor-intensive cycles during the year, is carried out by several staff working flexible hours directed by the Tax Collector.

FY 2015-2016 Highlights and Significant Changes

In the upcoming year, we will increase budgeted commitment of staff time by .06 FTE relative last fiscal year. This represents the additional capacity available due to fewer furlough days and a small shift of staffing resources of the combined Finance and Taxation Department (F&T) towards the Tax Office.

FY16 will be the first full year of operations under the direction of the newly established Tax Collector position. The Tax Collector, in addition to the regular program of tax collection and managing the foreclosure process throughout the year, will work on the following projects:

- Implement garnishment program and send additional delinquent notices to address the over-due accounts of manufactured structures and personal property (total approximately \$175,000)
- Explore delivery of tax statements via email through a taxpayer opt-in system to reduce postage and printing costs in future tax cycles
- Document processes and procedures for continuity of operations purposes
- Assess the potential financial impact to taxing districts due to the changes in senior deferral rules and likelihood of properties in the program beginning the foreclosure process this year
- Enhance the Tax Office web page with more informational content and timely announcements

Overall, the draw on unrestricted resources has increased by \$35,000 relative last year. Two thirds of the increase (\$22,000) is due to higher payroll costs. In addition, budget increases totaling \$8,000 to cover higher costs of postage, training, foreclosure lien-holder searches and administrative allocation are included. The remaining \$5,000 represents a decline in anticipated state/county shared CAFFA funding and fee revenue relative last year.

FY 2014-2015 Accomplishments

From July through February, the Tax Office processed 46,695 tax receipt transactions; of these, 8,991 were via files received from mortgage service providers in the weeks leading up to the first property tax deadline on November 15. During this tax year we processed 1,237 mailing

address changes, identified 13 bankruptcies, sent 512 tax letters intent to warrant and processed 44 foreclosures. We expect to issue approximately 300 warrants before the fiscal year closes for tax payers with delinquent real property tax accounts.

From a cash footprint perspective, the first eight months of last year resulted in \$16.7 million in mailed in tax payments processed through our scanner technology, \$23.4 million in payments made at the counter, \$2.5 million payments made at the St Helens Credit Union, \$376,338 web-based credit card or e-check payments and \$19.6 million in payments routed by mortgage services companies for \$59.9 million in total property tax paid by county tax payers. Total hours spent processing payments during our tax rush from Oct 16 – Nov 26 in 2014 was 851 hours or 21 total processing days which equates to 41 transactions per hour.

Given the sheer volume of dollars that come through the tax department each year, we continued to strengthen the internal controls in our operations. With the new receipting program and individual cash drawers, we balanced every day at the close of business. We continued to utilize the check scanner to process all mail; this continued prioritization of more efficient operations can be seen in the processing totals noted above.

This year, the Tax Clerk has taken on the duties of District President for the county tax collectors association (OACTC) and in March 2014 organized a training and round-table with representatives of all counties in our District as well as the Department of Revenue.

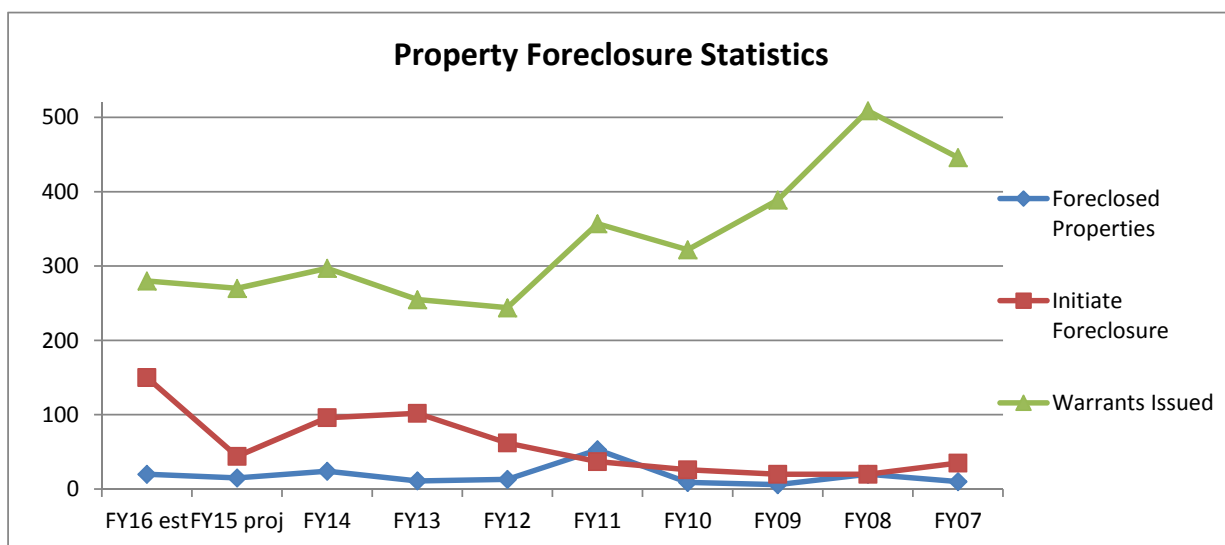
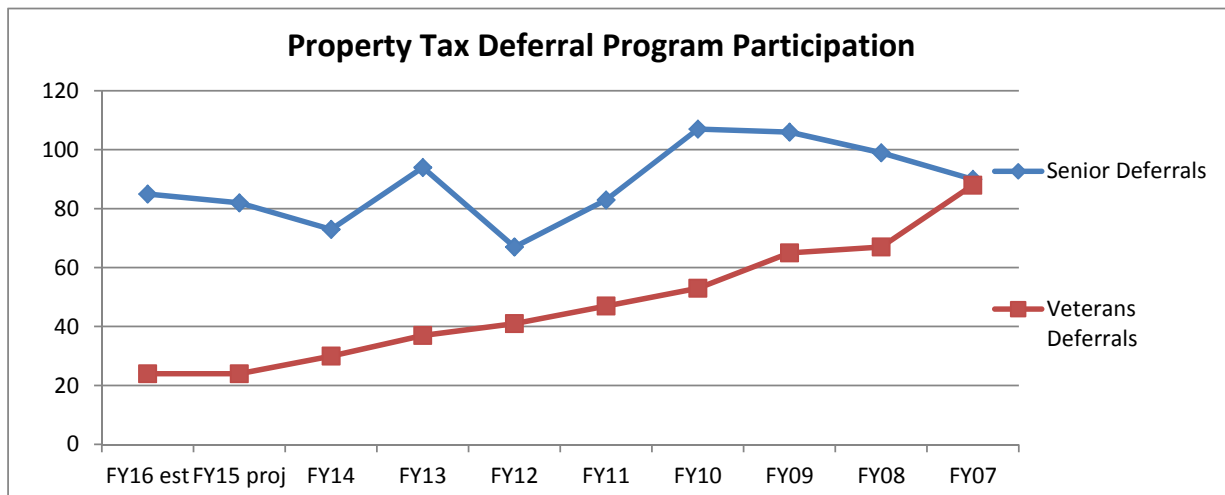
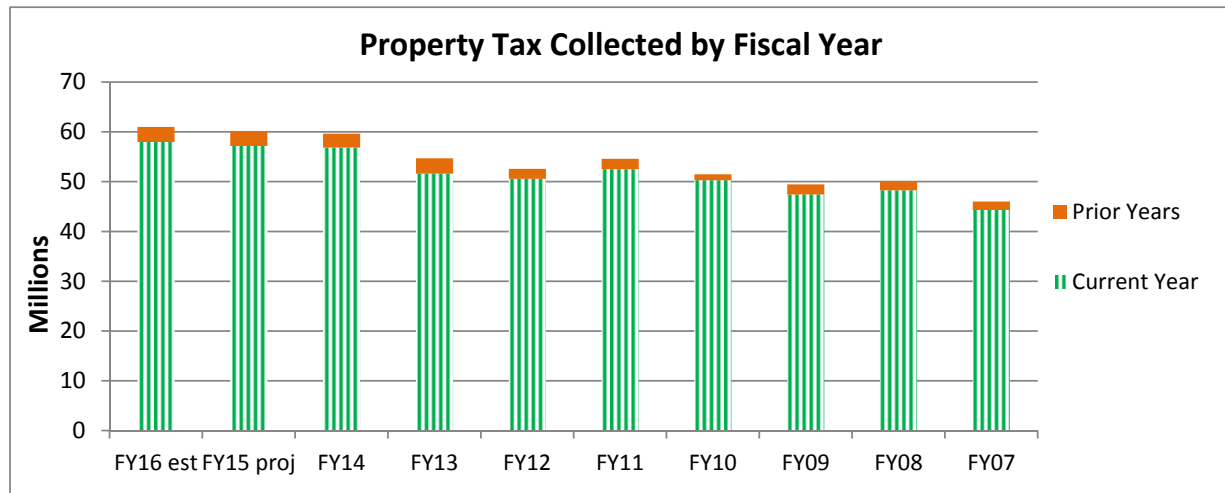
Other accomplishments during the fiscal year that is coming to a close include:

- Created a training program and supervised a nine month clerical intern placement
- Provided logistical support for a land use planning mass mailing to tax payers
- Re-vamped the telephone messaging system for better customer service

Tax Office

Columbia County, Oregon

Operating Indicators - Last 10 years



Columbia County

General Fund

Tax Office

Account: 100-03

Department Budget Summary

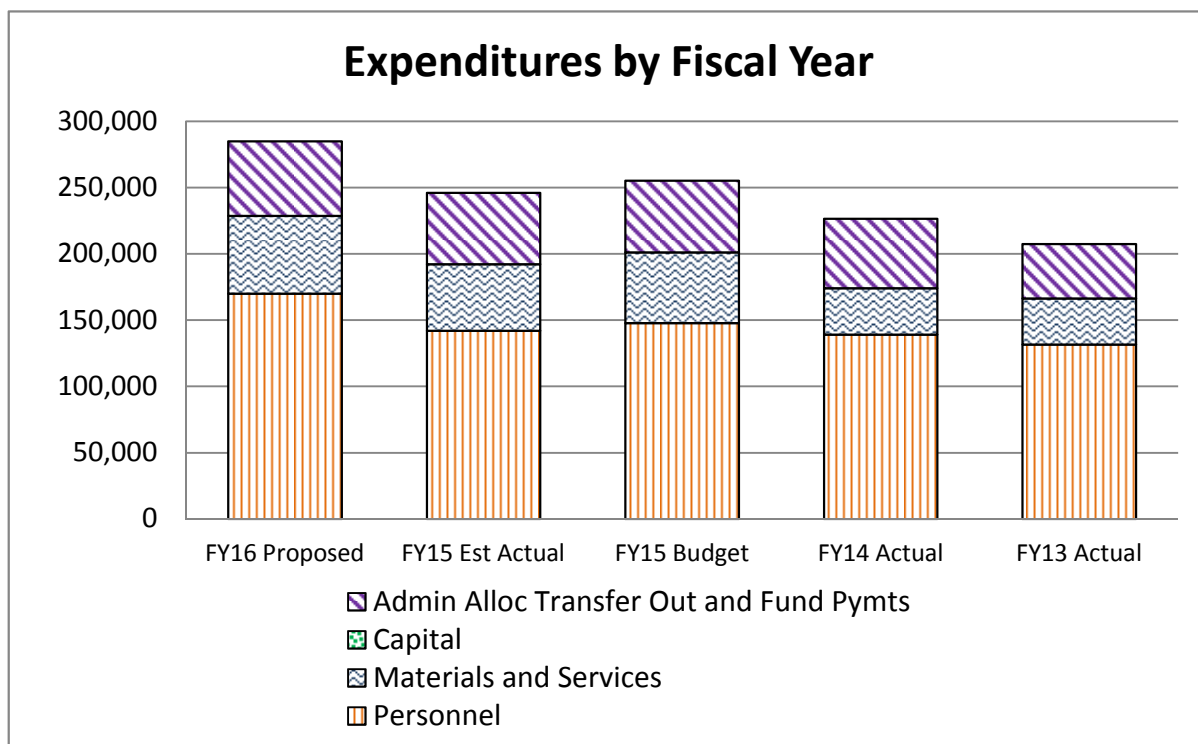
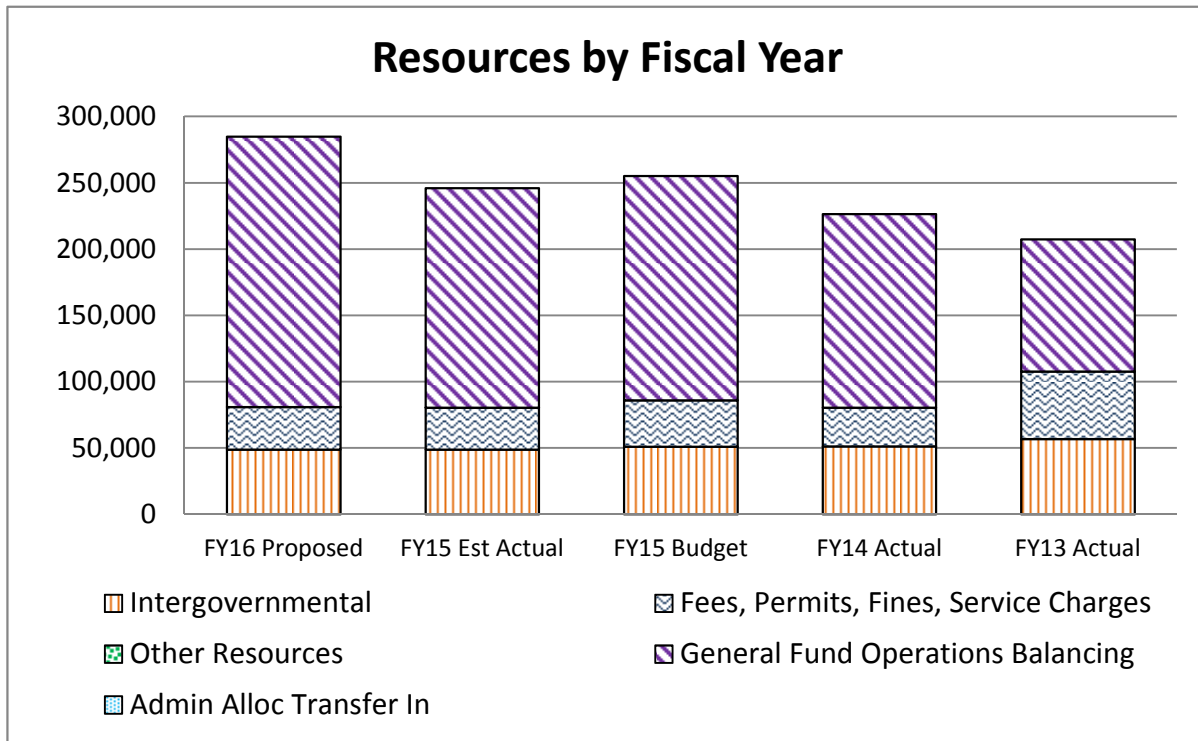
	FY16 Proposed	FY15 Est. Actual	FY15 Sup. Budget	FY14 Actuals	FY13 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	48,750	48,750	51,081	51,258	56,775
Fees, Permits, Fines, Service Charges	32,100	31,790	35,000	29,320	51,098
Other Resources	0	42	0	0	0
Current Year Restricted	80,850	80,582	86,081	80,578	107,873
General Fund Operations Balancing	204,186	165,510	169,111	146,043	99,647
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	204,186	165,510	169,111	146,043	99,647
Total Available Resources	285,036	246,092	255,192	226,621	207,520
Expenditures					
Salary	99,280	83,225	86,552	79,385	77,629
Benefits	58,200	50,657	51,208	49,188	52,464
PR Transfers (Unemp, PERS Bond & Reserve)	<u>12,466</u>	<u>8,043</u>	<u>10,007</u>	<u>10,557</u>	<u>1,484</u>
Personnel	169,946	141,925	147,768	139,130	131,577
Materials & Services	<u>58,800</u>	<u>50,242</u>	<u>53,500</u>	<u>35,003</u>	<u>34,788</u>
Program Budget	228,746	192,167	201,268	174,133	166,365
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	56,289	53,924	53,924	52,488	41,155
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	285,036	246,092	255,192	226,621	207,520
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	285,036	246,092	255,192	226,621	207,520

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	1.83
FY15 (12 furlough days)	1.77
FY14 (26 furlough days)	1.59
FY13 (26 furlough days)	1.59
FY12 (26 furlough days)	1.35
FY11 (4 furlough days)	1.55

Resource and Expenditure Charts

General Fund Department: Tax Office



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Tax Office

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				03	Tax Office			
1,100	0	0	1,124	100-03-00-3250	Data Processing Fees		1,100	1,100
49,998	29,320	35,000	22,142	100-03-00-3255	Tax Collection Fees		31,000	31,000
51,098	29,320	35,000	23,266		Rest Fees, Lic, Perm, Fines,		32,100	32,100
56,775	51,258	51,081	33,970	100-03-16-3619	A&T Grant		48,750	48,750
56,775	51,258	51,081	33,970		Restr State/ Local Govt Grant/		48,750	48,750
0	0	0	42	100-03-00-3100	Refund of Expenses		0	0
0	0	0	42		Other Resources (Restr)		0	0
107,873	80,578	86,081	57,278	03	Revenue		80,850	80,850
					Expense			
18,440	9,721	5,332	3,922	100-03-00-4002	Director, Finance and Taxation	0.05	5,705	5,730
0	0	0	5,383	100-03-00-4011	Tax Collector	0.83	57,160	58,838
28,682	42,233	48,645	29,550	100-03-00-4013	Administrator, Tax & Grants		0	0
2,057	2,103	2,403	1,765	100-03-00-4050	Accountant I	0.05	2,571	2,583
0	0	26,173	19,549	100-03-00-4056	Accounting Clerk II	0.78	28,968	29,698
26,775	23,294	0	0	100-03-00-4057	Accounting Clerk I		0	0
1,629	1,849	3,000	1,541	100-03-00-4085	Extra Help	0.12	3,375	3,375
44	185	1,000	4	100-03-00-4090	Overtime		1,500	1,500
14,595	10,219	11,330	7,962	100-03-00-4101	PERS		13,598	13,958
6,100	8,025	6,621	5,026	100-03-00-4102	FICA Tax		7,595	7,782
96	85	112	90	100-03-00-4103	Worker's Compensation Ins.		142	145
31,623	30,814	32,976	25,162	100-03-00-4104	Insurance Benefits		36,806	36,806
50	45	169	25	100-03-00-4105	WBF		59	59
1,484	459	0	-1,359	100-03-00-4106	Unemployment Insurance		993	1,017
131,577	129,033	137,761	98,619		Personal Services	1.83	158,473	161,493
1,477	0	4,200	39	100-03-00-4320	Postage		4,000	4,500
286	334	700	224	100-03-00-4321	Office Supplies and Expenses		500	500
200	112	250	212	100-03-00-4322	Copier Maintenance		250	250
1,210	1,385	3,000	1,210	100-03-00-4323	Machine Maint & Repair		1,500	2,500
0	0	2,000	1,144	100-03-00-4520	Accounting Software		2,000	2,000
485	536	600	210	100-03-00-4522	Small Equipment		500	500
0	121	200	0	100-03-00-4550	Reference Materials		200	200
6,500	8,750	12,000	22,800	100-03-00-4551	Foreclosure Lien Holder Search		25,000	25,000
891	892	1,200	0	100-03-00-4553	Microfiche Services		1,000	1,000
3,769	3,412	4,500	2,068	100-03-00-4554	Tax Statement Printing		2,000	4,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
12,680	14,804	13,000	13,780	100-03-00-4555	Tax Statment Mailing Service		14,500	16,500
200	200	200	50	100-03-00-4588	Fidelity Bond-Tax Collector		200	200
2,238	1,818	3,500	746	100-03-00-4701	Advertising		2,000	2,500
0	72	0	94	100-03-00-4705	Banking Services		0	0
1,205	437	1,000	164	100-03-00-4710	Mileage		1,000	1,000
3,502	1,986	4,000	1,390	100-03-00-4720	Conferences and Training		4,000	4,000
145	145	150	145	100-03-00-4730	Membership Dues		150	150
0	0	3,000	0	100-03-00-4841	Contract Temporary Services		0	3,000
34,788	35,003	53,500	44,276		Materials and Services		58,800	67,800
0	0	0	0	100-03-00-5011	Tax Processing Equipment		0	12,500
0	0	0	0		Capital Outlay		0	12,500
0	6,695	6,331	5,255	100-03-00-4107	PERS Bond		7,254	7,056
0	3,403	3,676	2,648	100-03-00-4108	PERS 822		4,220	4,327
41,155	52,488	53,924	40,443	100-03-00-4593	Administrative Allocation		56,289	56,289
41,155	62,585	63,931	48,346		Transfers		67,763	67,673
207,520	226,621	255,192	191,241		Expense Total	1.83	285,036	309,465
107,873	80,578	86,081	57,278		Revenue Total		80,850	80,850
207,520	226,621	255,192	191,241		Expense Total	1.83	285,036	309,465
(99,647)	(146,043)	(169,111)	(133,963)		Grand Total		(204,186)	(228,615)

County Clerks Office - General Fund 100-04

The Clerk's Office provides a range of mandated recording services including deeds and mortgages on real property, liens, power of attorneys, contracts, Military discharge and contracts. In addition, the Office issues marriage licenses, processes passports, dog licenses, death certificates and board of property tax appeal services. The Clerk's office also answers the County information phone line, directs calls to various county offices and outside agencies. The staff assists residents in locating a wide variety of recorded documents. Sorting and distributing the incoming mail from the post office is also done daily.

FY2015-2016 Highlights and Significant Changes

The continuation of Courthouse closures to the public on Fridays will mean being open to record documents four, as opposed to five, days a week.

Continuing to update the dog licensing system.

FY 2014-2015 Accomplishments

The Clerk's office took over the licensing of the City of St Helens Dogs and is the only location to license a dog in Columbia County.

Columbia County General Fund County Clerk Account: 100-04

Department Budget Summary

	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance*	24,386	25,335	16,066	21,509	16,258
Total Beginning Balance	24,386	25,335	16,066	21,509	16,258
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	337,250	337,265	327,900	287,780	342,140
Other Resources	100	274	100	137	95
Current Year Restricted	337,350	337,540	328,000	287,917	342,235
General Fund Operations Balancing	-36,812	-37,164	-24,908	-19,841	-101,263
Transfers from County Funds	0	0	0	0	50
Current Year Other Resources	-36,812	-37,164	-24,908	-19,841	-101,213
Total Available Resources	324,924	325,711	319,158	289,585	257,280
Expenditures					
Salary	132,836	125,072	133,448	111,311	109,194
Benefits	62,342	57,445	58,328	52,470	58,399
PR Transfers (Unemp, PERS Bond & Reserve)	<u>15,996</u>	<u>12,822</u>	<u>14,097</u>	<u>14,469</u>	<u>2,031</u>
Personnel	211,174	195,338	205,873	178,249	169,624
Materials & Services	<u>49,500</u>	<u>41,225</u>	<u>49,473</u>	<u>33,899</u>	<u>22,039</u>
Program Budget	260,674	236,563	255,346	212,148	191,664
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	64,251	63,812	63,812	55,927	49,358
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	324,924	300,376	319,158	268,076	241,021
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	324,924	300,376	319,158	268,076	241,021

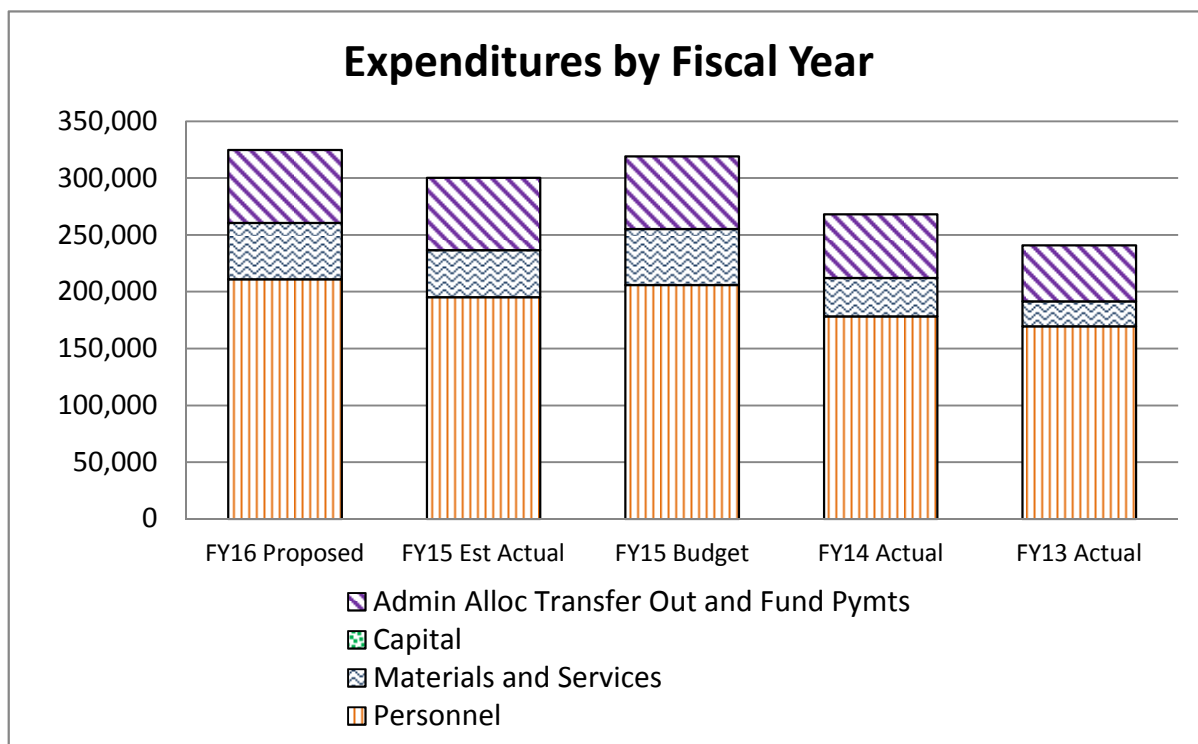
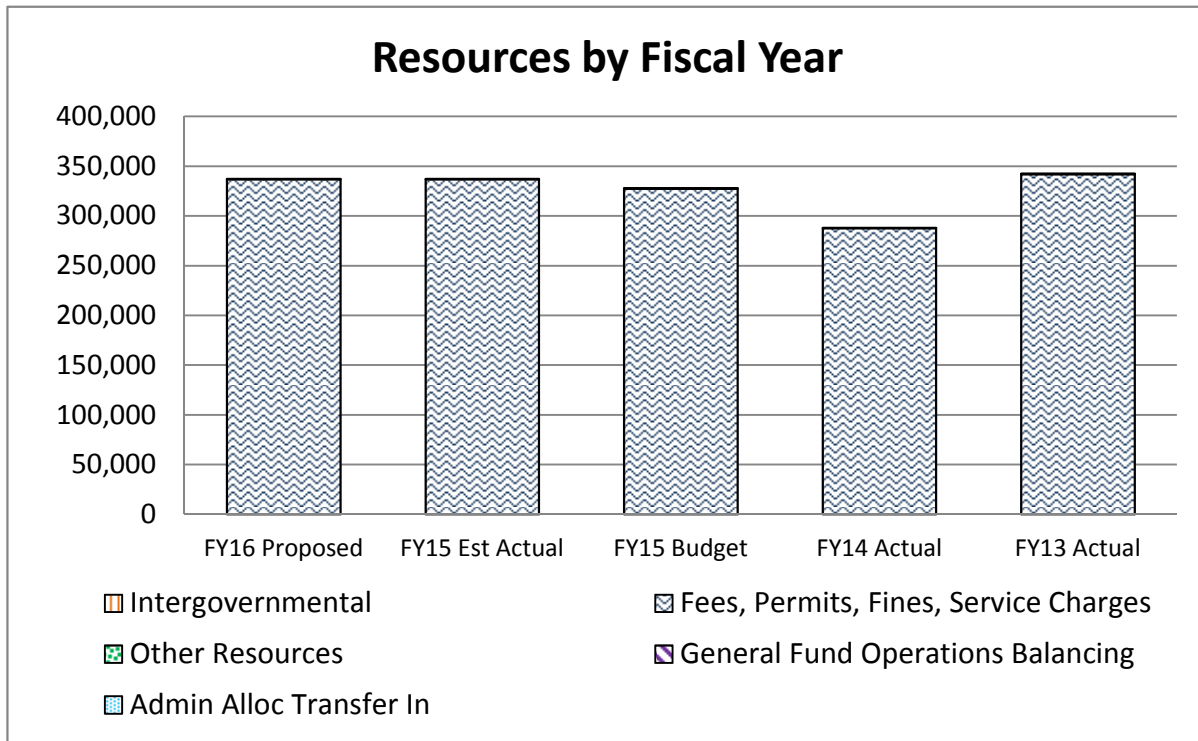
* Clerk's Restricted Begin Balance carries forward so is not used for operating costs

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	2.30
FY15 (12 furlough days)	2.38
FY14 (26 furlough days)	2.20
FY13 (26 furlough days)	2.00
FY12 (26 furlough days)	2.20
FY11 (4 furlough days)	2.50

Resource and Expenditure Charts

General Fund Department: County Clerk



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Clerk's Office

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				04	Clerk's Office			
16,258	21,509	16,066	25,335	100-04-01-3004	Clerk Recording Fund		24,386	24,386
16,258	21,509	16,066	25,335		Restricted Fund Balance		24,386	24,386
294,848	239,570	270,000	212,111	100-04-00-3250	Clerk's Fees		280,000	280,000
12,621	11,095	14,000	8,123	100-04-00-3251	Document Charges		10,000	10,000
4,626	3,884	4,800	3,059	100-04-00-3252	Clerk's 5% of Surveyor Fees		4,000	4,000
14,355	17,520	20,000	14,230	100-04-00-3253	Death Certificates		22,000	22,000
475	444	400	325	100-04-00-3255	Liquor Licenses		100	100
4,626	3,849	4,500	3,059	100-04-00-3256	GIS Handling Fee		4,000	4,000
5,350	6,894	9,000	13,218	100-04-00-3257	Clerk's Dog License Fee		12,500	12,500
336,901	283,256	322,700	254,125		Unrest Fees, Lic, Perm, Fines,		332,600	332,600
0	0	0	0	100-04-01-3254	A&T restricted		0	0
5,156	4,335	5,000	3,447	100-04-01-3257	A&T 5% Recording Fee		4,500	4,500
5,156	4,335	5,000	3,447		Rest Fees, Lic, Perm, Fines,		4,500	4,500
82	188	200	40	100-04-00-3041	ATM service fee		150	150
82	188	200	40		Rest Fee,Srvce Chrg (Stat/Loc)		150	150
50	0	0	0	100-04-00-3258	Fees - inter dept/fund transfr		0	0
50	0	0	0		Rest Interfund Transf/Intrnl S		0	0
0	15	0	169	100-04-00-3100	Reimb of Exps		0	0
95	122	100	89	100-04-01-3020	Records Interest		100	100
95	137	100	258		Other Resources (Restr)		100	100
358,543	309,426	344,066	283,206		Revenue		361,736	361,736
					Expense			
68,647	68,628	74,770	56,067	100-04-00-4001	Personnel	0.97	77,731	80,433
36,512	37,321	41,938	31,357	100-04-00-4052	Administrative Assistant	0.97	44,871	46,431
3,943	5,060	0	5,388	100-04-00-4057	Clerk I		0	0
0	302	16,239	0	100-04-00-4085	Temp Help	0.36	10,234	10,234
92	0	500	0	100-04-00-4090	Overtime		0	0
21,298	14,178	16,065	11,652	100-04-00-4101	PERS		17,657	18,271
8,326	8,488	10,209	7,012	100-04-00-4102	FICA Tax		10,162	10,488
160	136	172	137	100-04-00-4103	Worker's Compensation Ins.		190	196
28,556	29,608	31,797	23,892	100-04-00-4104	Insurance Benefits		34,260	34,260
59	61	86	35	100-04-00-4105	WBF		74	74

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
2,031	647	0	-1,815	100-04-00-4106	Unemployment Insurance		1,328	1,371
169,624	164,427	191,776	133,725		Personal Services	2.30	196,506	201,758
665	668	2,000	1,148	100-04-00-4321	Supplies		2,000	2,000
1,075	1,171	2,050	1,127	100-04-00-4322	Copier Maintenance		2,050	2,050
12,450	21,979	21,273	13,667	100-04-00-4520	Clerk's System Annual Maint		21,300	21,300
1,194	3,478	3,000	0	100-04-00-4522	Small Equipment		3,000	3,000
0	0	0	2,143	100-04-00-4525	Software		0	0
1,965	235	1,000	247	100-04-00-4531	Fees & Exp-Med Investigator		1,000	1,000
0	1,067	1,500	740	100-04-00-4634	Book Binding & Repair		1,500	1,500
508	157	600	159	100-04-00-4710	Mileage		600	600
799	996	1,200	953	100-04-00-4720	Conferences and Training		1,200	1,200
250	250	350	302	100-04-00-4730	Membership Dues		350	350
3,124	3,263	6,000	1,309	100-04-00-4740	Film and Supplies		6,000	6,000
10	2	0	0	100-04-00-4901	Misc		0	0
0	632	500	0	100-04-01-4635	Equipment Repair		500	500
0	0	10,000	0	100-04-01-4870	Recording Fund Expenses		10,000	10,000
22,039	33,899	49,473	21,796		Materials and Services		49,500	49,500
0	9,161	8,918	7,632	100-04-00-4107	PERS Bond		9,273	9,102
0	4,662	5,179	3,847	100-04-00-4108	PERS 822		5,394	5,582
49,358	55,927	63,812	47,860	100-04-00-4593	Administrative Allocation		64,251	64,251
49,358	69,750	77,910	59,338		Transfers		78,918	78,934
241,021	268,076	319,158	214,859		Expense Total	2.30	324,924	330,193
358,543	309,426	344,066	283,206		Revenue Total		361,736	361,736
241,021	268,076	319,158	214,859		Expense Total	2.30	324,924	330,193
117,522	41,351	24,908	68,347		Grand Total		36,812	31,544

Elections - General Fund 100-05

The Election Department is under the supervision of the County Clerk. It is the body responsible for conducting all elections in Columbia County.

FY2015-2016 Highlights and Significant Changes

There are four designated election days set in statute, March, May, September and November. All Counties are now connected to the State via Oregon Centralized Voter Registration which helps with the inputting of voters and record keeping on registration.

Because there will be a Presidential election and a Governor's race, 2016 will be a very busy and complex election year.

This coming fiscal year will also see increased voter registration efforts and corresponding eligible voter count with the recent signing of the "Motor Voter" bill.

Efforts are under way to modernize the elections office and obtain an ESS 850 tabulation device. The current model 650 is approaching obsolescence and the technology supporting it (electronic media/printers) has already approached the point where, while it may be commercially available, it is longer being manufactured or supported and becoming expensive to procure.

General Fund budget cuts mean that personnel resources devoted to elections will remain reduced.

FY 2014-2015 Accomplishments

The following elections were carried out:

November 2014

General Election:

Federal/state/county/city offices: several state, county, and local measures.

Statewide recount of Measure 92

May 2015

Special Election: District offices and several Ballot Measures

The election department has received many improvements from the Help America Vote Act – HAVA – including computers, scanners, printers and software upgrades at no cost to the County.

Columbia County General Fund Elections Account: 100-05

Department Budget Summary

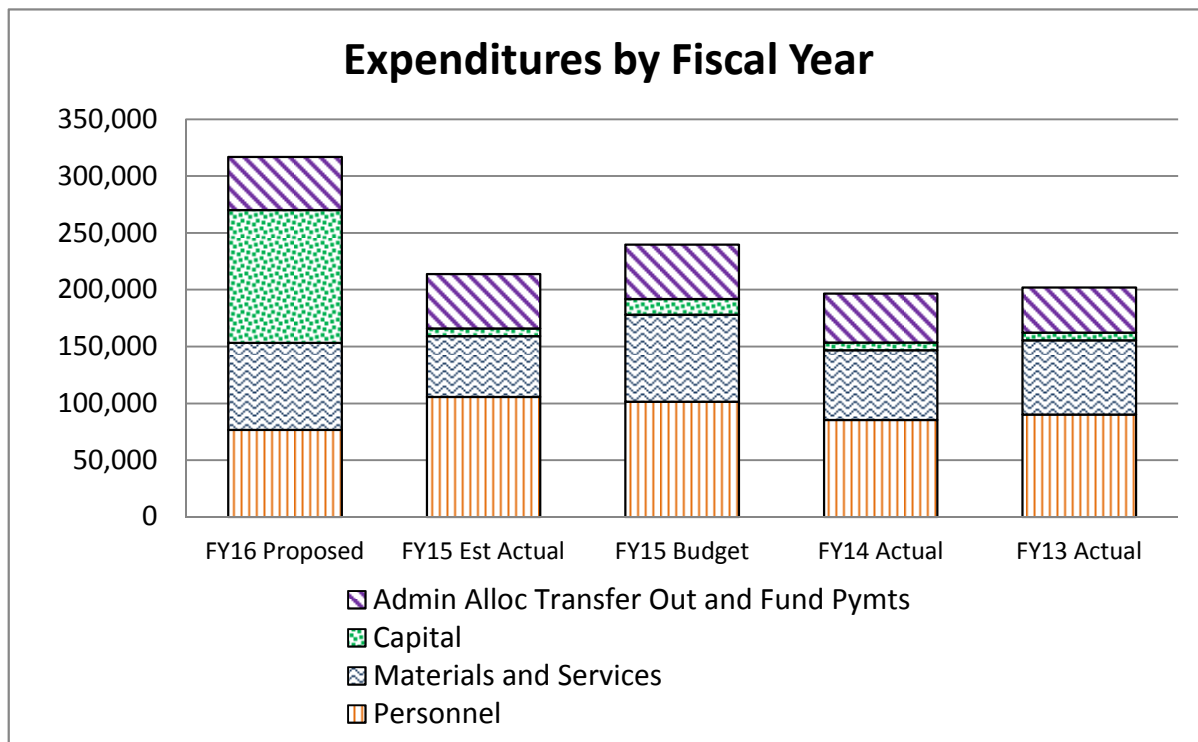
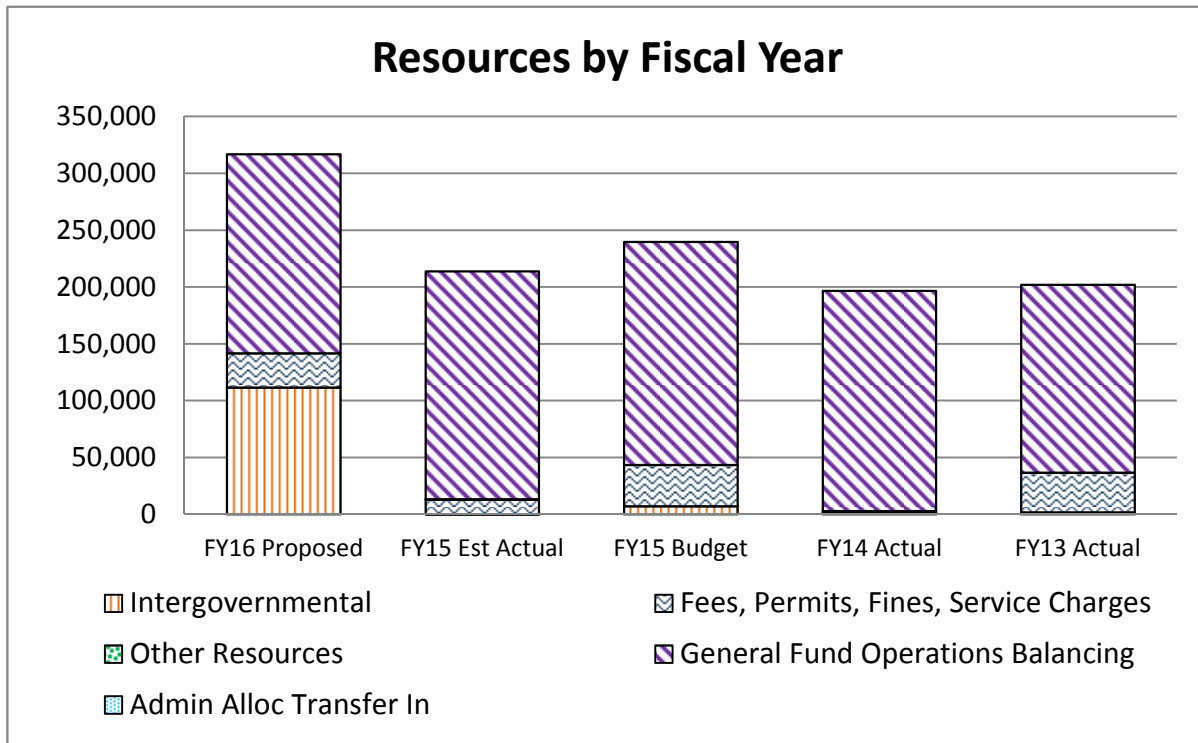
	FY16 Proposed	FY15 Est. Actual	FY15 Sup. Budget	FY14 Actuals	FY13 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	111,635	206	7,240	1,580	1,728
Fees, Permits, Fines, Service Charges	30,000	12,991	36,250	1,419	34,955
Other Resources	0	161	0	15	0
Current Year Restricted	141,635	13,358	43,490	3,014	36,682
General Fund Operations Balancing	175,281	200,373	196,169	193,796	165,258
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	175,281	200,373	196,169	193,796	165,258
Total Available Resources	316,916	213,731	239,659	196,811	201,940
Expenditures					
Salary	60,778	81,992	67,130	53,147	57,773
Benefits	9,820	17,321	27,498	25,912	31,469
PR Transfers (Unemp, PERS Bond & Reserve)	<u>6,158</u>	<u>6,519</u>	<u>6,782</u>	<u>6,476</u>	<u>1,130</u>
Personnel	76,756	105,831	101,409	85,536	90,372
Materials & Services	<u>76,600</u>	<u>53,490</u>	<u>76,600</u>	<u>61,184</u>	<u>65,166</u>
Program Budget	153,356	159,321	178,009	146,720	155,537
Capital	116,884	6,749	13,989	6,749	6,749
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	46,676	47,661	47,661	43,342	39,654
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	316,916	213,731	239,659	196,811	201,940
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	316,916	213,731	239,659	196,811	201,940

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	1.31
FY15 (12 furlough days)	1.22
FY14 (26 furlough days)	1.18
FY13 (26 furlough days)	1.10
FY12 (26 furlough days)	1.10 FTE reduction also required
FY11 (4 furlough days)	1.40

Resource and Expenditure Charts

General Fund Department: Elections



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Elections

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				05	Elections			
97	0	0	0	100-05-00-3250	Election Costs Reimb - State		0	0
34,858	1,419	36,250	8,426	100-05-00-3251	Election Costs Reimb - Local		30,000	30,000
34,955	1,419	36,250	8,426		Rest Fees, Lic, Perm, Fines,		30,000	30,000
1,728	1,580	0	206	100-05-00-3255	HAVA grant		1,500	1,500
0	0	7,240	0	100-05-01-3850	HAVA CFDA 93.617		0	0
1,728	1,580	7,240	206		Restr Fed Grant/Donation		1,500	1,500
0	0	0	0	100-05-00-3850	Equipment Grant		110,135	0
0	0	0	0		Restr State/ Local Govt Grant/		110,135	0
0	15	0	145	100-05-00-3100	Reimb of Exps		0	0
0	0	0	16	100-05-00-3120	Miscellaneous Revenue		0	0
0	15	0	161		Other Resources (Restr)		0	0
36,682	3,014	43,490	8,793	05	Revenue		141,635	31,500
				05	Expense Total			
0	0	0	0	100-05-00-4001	Elections Supervisor		0	0
44,918	47,070	51,630	56,875	100-05-00-4022	Elections Supervisor	0.73	44,395	45,939
9,339	6,078	10,500	4,930	100-05-00-4085	Part-Time Help	0.58	14,383	14,383
3,516	0	5,000	0	100-05-00-4090	Overtime		2,000	2,000
11,976	7,504	8,070	5,812	100-05-00-4101	PERS		4,955	5,120
3,261	3,514	5,135	4,805	100-05-00-4102	FICA Tax		4,650	4,768
58	69	87	103	100-05-00-4103	Worker's Compensation Ins.		87	89
16,138	14,797	14,179	3,964	100-05-00-4104	Insurance Benefits		93	93
34	28	27	21	100-05-00-4105	WBF		36	36
1,130	281	0	-1,029	100-05-00-4106	Unemployment Insurance		608	623
90,372	79,341	94,627	75,482		Personal Services	1.31	71,206	73,050
786	771	1,000	68	100-05-00-4321	Office Supplies and Expenses		1,000	1,000
0	348	1,200	351	100-05-00-4322	Copier Maintenance		1,200	1,200
1,076	619	700	426	100-05-00-4710	Mileage		700	700
210	319	500	185	100-05-00-4720	Conferences and Training		500	500
0	0	100	0	100-05-00-4730	Membership Dues		100	100
7,573	702	350	0	100-05-00-4751	Service Agreement		350	350
2,263	1,668	250	0	100-05-00-4754	Misc election supplies		250	250
50,548	56,757	70,000	43,797	100-05-00-4761	Election Distri/County Portion		70,000	70,000
2,710	0	2,500	0	100-05-00-4763	Local District Elections		2,500	2,500

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
65,166	61,184	76,600	44,827		Materials and Services		76,600	76,600
0	0	0	0	100-05-00-5013	Annual Election Equip (5yr pmt		0	0
6,749	6,749	6,749	6,749	100-05-00-5015	OCVR		6,749	6,749
0	0	0	0	100-05-00-5016	Ballot Scanner		110,135	110,135
0	0	7,240	0	100-05-01-5010	HAVA Capital Grant		0	0
6,749	6,749	13,989	6,749		Capital Outlay		116,884	116,884
0	4,114	4,290	4,069	100-05-00-4107	PERS Bond		3,509	3,439
0	2,081	2,492	1,930	100-05-00-4108	PERS 822		2,041	2,109
39,654	43,342	47,661	35,746	100-05-00-4593	Administrative Allocation		46,676	46,676
39,654	49,537	54,443	41,744		Transfers		52,226	52,224
201,940	196,811	239,659	168,803		Expense Total	1.31	316,916	318,758
36,682	3,014	43,490	8,793		Revenue Total		141,635	31,500
201,940	196,811	239,659	168,803		Expense Total	1.31	316,916	318,758
(165,258)	(193,796)	(196,169)	(160,010)		Grand Total		(175,281)	(287,258)

Sheriff's Office - General Fund 100-06

The Sheriff is elected to be the chief executive officer and conservator of the peace in Columbia County. In the execution of the office of sheriff, it is the sheriff's duty to:

- (1) **Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses.** This gives priority treatment to the enforcement of the laws that help conserve the peace and it calls for *deputized* officers to provide a level of response to (and investigation of) the most serious offenses occurring in our county.
- (2) **Defend the county against those who, by riot or otherwise, endanger the public peace or safety.** This calls again for a certain level of *deputized* officers to respond to the most egregious threats to the peace and safety of citizens in our county.
- (3) **Execute the process and orders of the courts of justice or of judicial officers, when delivered to the sheriff for that purpose, according to law.** This requires staff to prepare and to serve the civil papers throughout the county on a daily basis, as well as *deputized*, sworn enforcement officers to enforce the directives of the courts.
- (4) **Execute all warrants delivered to the sheriff for that purpose by other public officers, according to law.** This requires Records staff to keep track of all warrants and other documentation used to justify a warrant for the arrest of someone.
- (5) **Attend, upon call, the Supreme Court, Court of Appeals, Oregon Tax Court, circuit court, justice court or county court held within the county, and to obey its lawful orders or directions.** Requires to deployment of *deputized* officers to carry out these orders.
- (6) **Provide death investigations for all unattended deaths within the Sheriff's primary jurisdiction.** This requires investigators trained in the investigation of unattended deaths.
- (7) **The sheriff of each county has the responsibility for search and rescue activities within the county.** This requires sworn deputies to oversee all search and rescue operations and to respond to search and rescue calls that have potential criminal implications.

Also, in Oregon, the Sheriff is tasked with overseeing the County's Concealed Handgun Licensing (CHL) program. Dog Control Services have also been added to the Sheriff's responsibilities, along with the enforcement of all county ordinances.

FY 2015-2016 Highlights and Significant Changes

The Sheriff's Office begins the fiscal year with a renewed sense of vigor—not because we have any more people! We are still managing with four general law patrol deputies, one detective and two Marine Patrol Deputies (all supervised by an enforcement lieutenant)—but these deputies (and our valiant volunteers) continue to build a strong team where the synergism

created is significant for the peace and safety of Columbia County. Deputies continue to respond to important events (homicides, assaults and other major crime investigations) with nearly full participation. This includes most of them at any one time coming in from an off-duty status. Sheriff's deputies are setting the standard in our county among law enforcement agencies for commitment to our mission. Though we usually only have one deputy per shift (and holes in the patrol schedule on a regular basis), we always have a deputy on-call, and ready to respond from home if the occasion calls for it.

This year, we will be attempting to provide timely, effective law enforcement and emergency response around the clock with a patrol vehicle fleet that continues to age. Maintenance costs are going up on these aging vehicles, but with only 25,000 set aside for patrol cars, it isn't enough to buy one patrol vehicle and equip it. Our plan is to replace the worst of our fleet by leasing two patrol vehicles using these limited funds.

Our front office staff will no longer handle warrants and restraining orders. Those have been transferred to the jail, in order to provide a consistent, around the clock service to agencies looking to confirm the existence of these important documents. For years, the warrants and restraining orders moved back and forth between the front office and the jail, taking the burden away from a short-staffed jail when the front office was open. Moving these documents back to the jail will provide a more consistent, reliable and efficient means for the confirmation process, and free up our two front office staff and their volunteer assistants to have more time to serve the various needs of those who come to the front window: those with civil papers to be processed, fingerprint and concealed hand gun license applicants, sex offenders coming to report for registration, sheriff's sale participants and people seeking criminal reports or wishing to speak with a deputy.

Our Volunteer Search and Rescue (SAR) team will now be supervised directly by a patrol deputy. This flattening out of the command structure in SAR reflects an overall change in the management structure, brought about by improved leadership in the jail in recent years and a greater need for the Undersheriff's skills in frontline support. The Undersheriff will assume stronger frontline support in both divisions in order to strengthen frontline support – particularly in the Enforcement Division.

FY 2014-2015 Accomplishments

Working with Saint Helens Police Officers, our enforcement team helped solve a rash of burglaries last summer, identifying two suspects who were eventually arrested, convicted and sent to prison. One of the burglars was particularly brash, kicking in the doors of homeowners both while they were away and at home.

Like their counterparts in the jail, enforcement deputies began wearing body cameras toward the end of the fiscal year. Using revenue from a temporarily unfilled position, body cameras were purchased for the purpose of increasing transparency with the public and insuring

accurate accounting of public interactions in order to improve officer safety, evidence gathering, employee accountability, and professionalism in public encounters.

Deputies responded to more assaults, more burglaries, more prowler calls, more stolen vehicles, more disturbances and more criminal mischief calls than in the previous year. The number of calls for these categories (including robbery and burglary) for the last 10 years is shown in the chart below.

Type of Call	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	10 Year Average
Assaults	70	81	69	53	55	62	58	70	54	61	63.3
Robberies	0	2	1	1	0	2	1	3	0	0	1
Burglaries	122	150	103	101	96	94	120	126	117	159	118.8
Thefts	270	328	273	263	235	229	258	247	253	249	260.5
Prowlers	49	39	15	27	40	37	38	32	39	45	36.1
Stolen Vehicles	93	86	72	98	81	70	60	66	51	61	73.8
Disturbances	91	95	118	94	98	107	139	129	144	187	120.2
Domestic Disturbances	197	164	185	157	185	190	157	182	158	189	176.4
Criminal Mischief	196	159	168	176	121	135	115	115	90	96	137.1

The number of thefts were just a little lower than the 10-year average, as were assaults and stolen vehicles, but 2014 exceeded the ten-year average for Burglaries, prowlers, disturbances and domestic disturbances. The sheriff’s office committed considerable resources to attack the spike in burglaries, which have since been reduced with arrest and conviction of two prolific burglars in our county.

Overall, since 2005, person crimes had been going down in Columbia County, while, in recent years property crimes have gone up. We believe that budget cuts in the enforcement division are associated with

increases in property crimes—with a smaller force to deter criminal behavior affecting property since 2009. We do not yet have Columbia County Crime Statistics from the state for 2013 or 2014.

Year	Total Crime	Index Crime	Crimes Against Persons	Crimes Against Property
2005	3,663	826	434	1,227
2006	3,321	807	448	1,175
2007	3,509	867	439	1,307
2008	2,663	736	243	1,008
2009	2,849	752	289	1,097
2010	3,063	821	322	1,128
2011	2,842	754	401	1,029
2012	3,200	1,019	386	1,283

The Sheriff's Office implemented a new report management system (RMS) toward the end of the fiscal year – which is an upgrade from the previous regional RMS with which we had been participating. This upgraded version is expected to add huge crime analysis tools to our small staff. We expect the system (over time) to help us in solving crimes that occur in our county, giving us better, real-time statistics and mapping tools to identify and interdict criminal behavior.



Our Search and Rescue Team participated in 11 missions in 2014. The most high-profile mission occurred in September when a Hillsboro hunter became lost in the northeast corner of the county, just off of Highway 26.

Deputies and volunteers spent more than 50 hours of operational time in the rugged country before the deceased man's body was located. Almost half of the missions for the year (5) were water missions carried out by our Marine Patrol deputies and reserves.

Our marine and river patrol unit, consisting of two full-time deputies and a part-time



supervisor, also includes a number of trained reserves. The State Marine Board purchased two new vessels for marine enforcement activities, and the unit was involved in numerous boating safety and public service activities on the river and around Columbia County in 2014.

Our front office (Support Services) staff and volunteers managed a mountain of workload in this past fiscal year.

Overseeing warrants, restraining orders, all criminal reports, all handgun licensing,

fingerprinting, sex offender registration and all civil process services is a big chore for two full-time clerks, one full-time civil deputy and a group of volunteers. Support staff entered more warrants for arrest (1020) than any time in recent memory. They also cleared more warrants (949) than ever before. Our civil division set new records for civil papers processed and served, as well as concealed handgun licenses processed. You can see how those numbers have grown since 2008 in the chart below:

Support Services Activities 2008 -2014							
	2008	2009	2010	2011	2012	2013	2014
Civil Papers Processed	1,430	1,474	1,318	1,537	1,485	1,449	1,716
Civil Papers Served	1,137	1,163	1,083	1,410	1,457	1,447	1,563
Warrants Entered	-----	-----	371	507	648	864	1,020
Warrants Cleared	-----	-----	387	416	629	771	949
CHL Applications	673	668	532	744	1,050	1,396	2,179

Columbia County General Fund Sheriff's Office Account: 100-06

Department Budget Summary

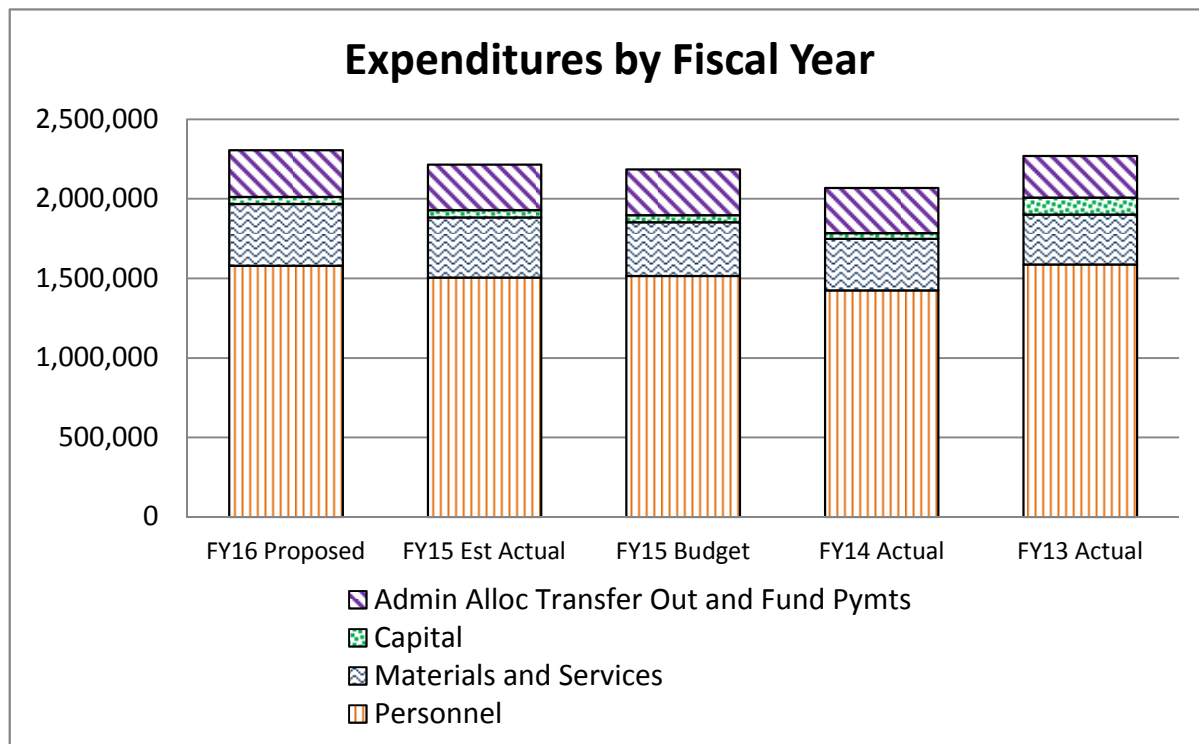
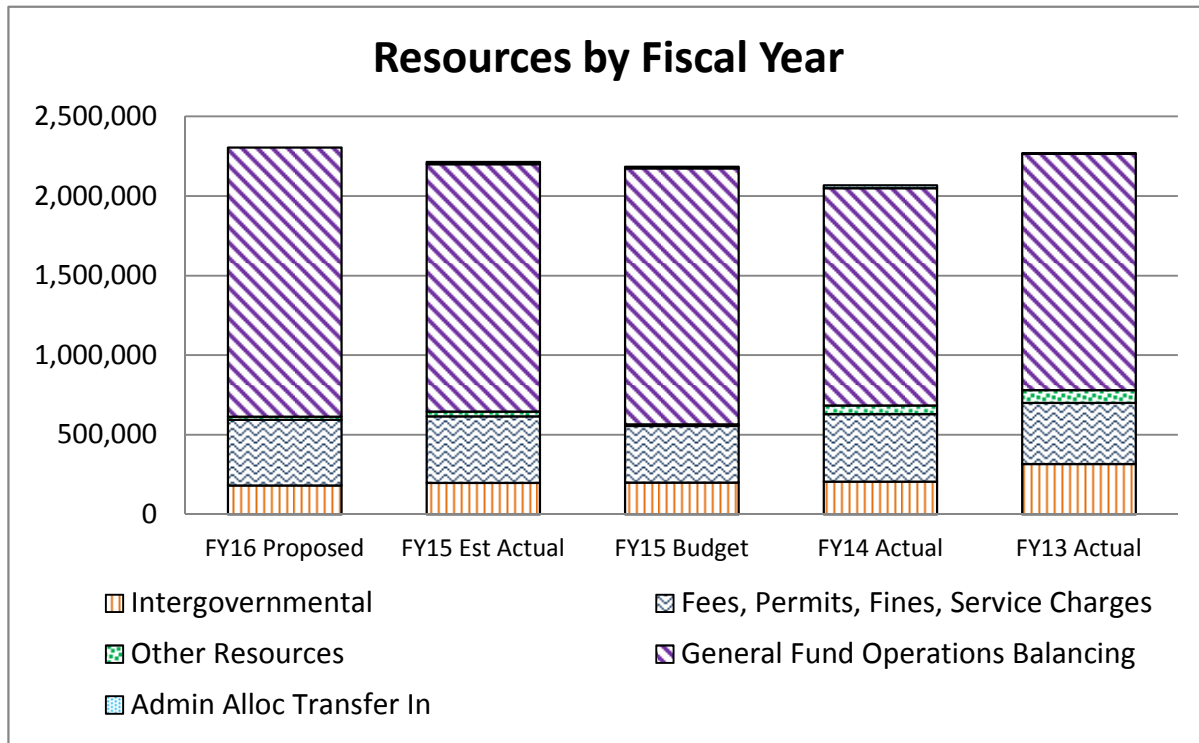
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	181,000	198,781	200,000	205,559	316,022
Fees, Permits, Fines, Service Charges	413,000	417,066	357,000	424,542	385,318
Other Resources	20,000	30,302	10,000	54,924	80,918
Current Year Restricted	614,000	646,149	567,000	685,025	782,258
General Fund Operations Balancing	1,692,376	1,556,237	1,607,998	1,366,352	1,486,544
Transfers from County Funds	0	13,762	10,000	17,631	1,280
Current Year Other Resources	1,692,376	1,569,999	1,617,998	1,383,983	1,487,824
Total Available Resources	2,306,376	2,216,148	2,184,998	2,069,008	2,270,081
 <u>Expenditures</u>					
Salary	973,823	966,342	929,432	855,048	988,399
Benefits	499,653	458,828	491,480	467,357	580,150
PR Transfers (Unemp, PERS Bond & Reserve)	<u>107,193</u>	<u>79,419</u>	<u>93,938</u>	<u>102,305</u>	<u>20,202</u>
Personnel	1,580,669	1,504,589	1,514,850	1,424,711	1,588,751
Materials & Services	<u>387,141</u>	<u>379,092</u>	<u>338,550</u>	<u>323,397</u>	<u>312,059</u>
Program Budget	1,967,810	1,883,681	1,853,400	1,748,108	1,900,810
Capital	45,000	45,869	45,000	37,579	106,664
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	293,567	286,598	286,598	283,321	262,607
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	2,306,376	2,216,148	2,184,998	2,069,008	2,270,081
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	2,306,376	2,216,148	2,184,998	2,069,008	2,270,081

Authorized Positions - Full Time Equivalents

FY16 (no Sheriff's Office furlough)	13.85
FY15 (no Sheriff's Office furlough)	13.68
FY14 (no Sheriff's Office furlough)	13.25 Layoffs required; no CoLA
FY13 (no Sheriff's Office furlough)	16.79 Layoffs required; no CoLA
FY12 (no Sheriff's Office furlough)	19.25 no CoLA
FY11 (no Sheriff's Office furlough)	20.84

Resource and Expenditure Charts

General Fund Department: Sheriff's Office



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Sheriff's Office

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	FY15 Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				06	Sheriff's Office			
45,795	10,459	0	9,383	100-06-00-3250	Sheriff's Fees		12,000	12,000
16,747	55,112	40,000	56,702	100-06-00-3251	Civil Fees		60,000	60,000
85,682	133,142	100,000	85,718	100-06-00-3252	CHL Fees		90,000	90,000
4,910	11,990	10,000	6,980	100-06-00-3253	Background Check Fees		8,000	8,000
0	0	0	213	100-06-00-3259	Sheriff Fines		0	0
71,466	78,378	75,000	80,357	100-06-09-3250	Dog License Fees		110,000	110,000
8,645	210	0	150	100-06-09-3251	Dog Boarding Fees		0	0
20,823	7,330	6,000	4,940	100-06-09-3252	Dog Program Violation Fees		6,000	6,000
3,120	50	0	0	100-06-09-3253	Dog Adoption Fees		0	0
500	120	0	200	100-06-09-3254	Dog Restitution		500	500
150	25	0	0	100-06-09-3255	Chip Program		0	0
2,481	2,475	1,000	921	100-06-09-3256	Animal Control Services		1,500	1,500
0	250	0	0	100-06-09-3257	Call Out Fees		0	0
260,318	299,542	232,000	245,563		Rest Fees, Lic, Perm, Fines,		288,000	288,000
125,000	125,000	125,000	125,000	100-06-00-3349	Enhanced Law Enforcement PGE		125,000	125,000
125,000	125,000	125,000	125,000		Rest Fee,Srvce Chrg (Stat/Loc)		125,000	125,000
7,285	214	0	0	100-06-00-3831	DoJ Fed \$ Match		0	0
7,285	214	0	0		Restr Fed Grant/Donation		0	0
11,594	23,398	20,000	12,186	100-06-01-3558	ODOT Overtime Grant		0	0
283,195	180,429	180,000	92,240	100-06-02-3540	State Marine Board Grant		180,000	180,000
2,035	0	0	0	100-06-02-3612	State Marine Board		0	0
8,545	0	0	0	100-06-03-3545	Dept of Fish/Wildlife Contract		0	0
305,369	203,827	200,000	104,426		Restr State/ Local Govt Grant/		180,000	180,000
0	0	0	1,975	100-06-01-3600	Grants		0	0
3,369	1,518	0	965	100-06-09-3130	Donations		1,000	1,000
3,369	1,518	0	2,940		Restr Private Grant/Donation		1,000	1,000
1,280	17,631	10,000	11,235	100-06-09-3085	Restitution (xfr fund)		0	0
1,280	17,631	10,000	11,235		Rest Interfund Transf/Intrnl S		0	0
123	0	0	0	100-06-00-3008	Sheriff Bail Account		0	0
2,605	20,635	10,000	27,377	100-06-00-3090	Reimb Project Expenses		20,000	20,000
3,131	1,342	0	8,145	100-06-00-3100	Refund of Expenses		0	0
289	55	0	158	100-06-00-3105	Reimb of Cost		0	0
0	10,098	0	0	100-06-00-3122	Sale Surplus Assets		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	FY15 YTD Account	Description	FTE	FY16 Proposed	FY16 Requested
27	0	0	0	100-06-00-3123	Sale Surplus Asset		0	0
24,841	22,194	0	0	100-06-00-3350	SHPD CENT		0	0
40,944	0	0	6,948	100-06-01-3110	Insurance Reimbursements		0	0
2,643	100	0	0	100-06-01-3556	Event Permit Reimbursement		0	0
0	0	0	5	100-06-09-3100	Refund of Expenses		0	0
0	500	0	0	100-06-09-3110	Insurance Reimb		0	0
6,315	0	0	0	100-06-09-3111	Reimb from Humane Society		0	0
80,918	54,924	10,000	42,633		Other Resources (Restr)		20,000	20,000
783,538	702,656	577,000	531,797		Revenue		614,000	614,000
					Expense			
42,792	42,642	44,500	34,221	100-06-00-4001	Sheriff	0.50	46,783	46,919
24,272	23,035	0	0	100-06-00-4015	Office Manager II	0.25	13,693	0
0	0	17,365	9,869	100-06-00-4052	Fiscal Assistant		0	13,498
0	0	0	0	100-06-00-4066	Support Supervisor	0.50	26,321	23,998
50,644	51,737	51,838	43,139	100-06-00-4076	Senior Civil Deputy	1.00	56,097	56,097
35,604	38,084	40,553	31,241	100-06-00-4077	Civil Deputy	1.00	46,141	46,141
24,477	16,281	21,936	17,403	100-06-00-4078	Evidence Tech	0.60	27,319	27,319
23,053	23,028	34,535	21,769	100-06-00-4079	Civil Clerk		0	21,466
5,550	0	0	0	100-06-00-4085	PT Office Assistant		0	0
1,197	4,263	1,000	16,565	100-06-00-4090	Overtime		1,000	1,000
38,197	23,363	17,403	15,151	100-06-00-4101	PERS		18,127	20,014
16,140	15,768	16,197	14,208	100-06-00-4102	FICA Tax		16,628	18,087
2,682	1,812	2,169	144	100-06-00-4103	Worker's Compensation Ins.		2,907	2,938
67,437	64,502	74,440	52,176	100-06-00-4104	Insurance Benefits		70,066	83,912
124	124	175	76	100-06-00-4105	WBF		126	145
4,202	1,141	0	-3,940	100-06-00-4106	Unemployment Insurance		2,174	2,364
19,746	20,720	44,479	33,453	100-06-01-4003	Undersheriff	0.50	47,514	47,652
55,683	57,375	58,576	41,120	100-06-01-4017	Lieutenant	0.55	47,554	47,692
333,949	298,365	297,506	243,486	100-06-01-4072	Deputy Sheriff	5.50	314,137	385,406
99,602	68,642	107,000	54,242	100-06-01-4090	Overtime Pay		107,000	107,000
118,618	82,632	96,350	61,251	100-06-01-4101	PERS		77,841	87,467
39,230	34,127	38,828	28,223	100-06-01-4102	FICA Tax		39,490	44,963
13,077	9,611	11,966	12,082	100-06-01-4103	Worker's Compensation Ins.		12,171	14,273
139,843	122,755	112,466	86,841	100-06-01-4104	Insurance Benefits		137,004	167,358
245	212	204	99	100-06-01-4105	WBF		214	259
10,941	2,560	0	-10,119	100-06-01-4106	Unemployment Expense		5,162	5,878
0	0	0	0	100-06-02-4015	Marine Deputy		0	0
17,842	19,125	19,525	21,079	100-06-02-4017	Lieutenant	0.45	38,908	39,021
114,524	111,080	108,136	68,870	100-06-02-4072	Marine Deputy Sheriff	2.00	111,824	81,231
24,608	29,960	31,000	24,124	100-06-02-4090	Overtime Pay		31,000	31,000
37,833	27,042	25,533	14,652	100-06-02-4101	PERS		28,831	24,329
11,775	12,231	12,138	8,379	100-06-02-4102	FICA Tax		13,902	11,571
4,104	3,352	3,741	4,730	100-06-02-4103	Worker's Compensation Ins.		4,471	3,576
29,907	39,291	46,294	21,576	100-06-02-4104	Insurance Benefits		43,085	44,995
77	80	87	44	100-06-02-4105	WBF		80	64
2,980	897	0	-2,647	100-06-02-4106	Unemployment Marine Shrf		1,817	1,513
39,835	0	0	0	100-06-03-4072	Deputy Sheriff		0	0
11,425	0	0	0	100-06-03-4101	PERS		0	0
3,047	0	0	0	100-06-03-4102	FICA Tax		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
2,236	0	0	0	100-06-03-4103	Worker's Compensation Ins.		0	0
4,991	0	0	0	100-06-03-4104	Insurance Benefits		0	0
19	0	0	0	100-06-03-4105	WBF		0	0
340	0	0	0	100-06-03-4106	Unempl Insur		0	0
47,792	49,310	49,483	39,085	100-06-09-4046	Animal Control Officer	1.00	56,534	56,534
18,126	0	0	0	100-06-09-4054	Animal Care Specialist		0	0
1,162	0	0	0	100-06-09-4057	Clerk I		0	0
5,284	0	0	0	100-06-09-4065	Kennel Worker		0	0
2,655	1,402	2,000	883	100-06-09-4090	Overtime		2,000	2,000
13,416	6,271	6,487	4,014	100-06-09-4101	PERS		6,251	6,251
5,809	3,948	3,938	3,043	100-06-09-4102	FICA Tax		4,478	4,478
847	513	587	559	100-06-09-4103	Workers' Compensation Ins.		746	746
19,012	19,693	22,447	16,170	100-06-09-4104	Insurance Benefits		23,202	23,202
59	31	29	9	100-06-09-4105	WBF		33	33
1,739	300	0	-1,463	100-06-09-4106	Unemployment Insurance		585	585
1,588,751	1,327,304	1,420,912	1,025,807		Personal Services	13.85	1,483,215	1,602,974
7,975	8,197	8,500	6,209	100-06-00-4310	Telephone, specific lines		8,000	8,000
9,755	9,840	10,000	6,691	100-06-00-4311	Cellular Phones		8,000	8,000
0	0	0	0	100-06-00-4320	Postage		3,750	3,750
14,202	14,144	15,000	9,864	100-06-00-4321	Office Supplies		11,250	11,250
4,423	4,534	4,000	2,355	100-06-00-4322	Copier Maintenance		4,500	4,500
879	989	1,500	49	100-06-00-4331	Deputies Supplies		1,000	1,000
21,525	21,660	20,000	14,415	100-06-00-4332	Sheriff's Fees		20,000	20,000
514	0	0	0	100-06-00-4343	Hiring Expense and Supplies		1,000	1,000
95	23	500	23	100-06-00-4345	Search & Rescue Expense		1,000	5,000
390	566	1,000	784	100-06-00-4350	Uniform Allowance		1,000	1,000
0	0	1,000	0	100-06-00-4353	Bulletproof Vests		1,000	1,000
0	0	28,000	0	100-06-00-4541	Reserve Deputy Donation Expen		0	0
19,074	24,592	31,000	33,083	100-06-00-4588	GL and Property Insurance		37,612	37,612
0	318	0	578	100-06-00-4594	Refund		0	0
699	25,312	2,500	41,507	100-06-00-4701	Printing & Advertising		40,000	40,000
2,777	2,975	2,500	1,606	100-06-00-4711	Vehicle Fuel		2,500	2,500
840	208	500	153	100-06-00-4714	Vehicle Maintenance		500	500
0	0	0	-12	100-06-00-4715	Auto Expense		0	0
6,508	2,298	5,000	2,970	100-06-00-4720	Conferences and Training		5,000	5,000
1,180	1,337	500	1,453	100-06-00-4730	Membership Dues		1,000	1,000
4,376	4,507	0	0	100-06-00-4771	Computer-Teletype		0	0
5,463	2,423	4,000	2,810	100-06-00-4775	Computer Maint. Expense		5,000	5,000
654	1,690	1,000	598	100-06-00-4810	Investigations		750	750
0	1,005	0	20,655	100-06-00-4841	Contract Temporary Services		0	0
1,320	7,221	5,000	5,840	100-06-00-4845	Contract Legal Services		0	0
0	0	0	0	100-06-01-4329	Security Devices		2,000	2,000
5,623	6,509	5,000	6,569	100-06-01-4331	Deputies Supplies		5,000	5,000
189	8	500	604	100-06-01-4333	Meals		500	500
0	0	0	0	100-06-01-4341	VIP Supplies		1,000	1,000
2,100	0	0	0	100-06-01-4343	Bulletproof Vests		5,000	5,000
620	428	4,000	3,217	100-06-01-4345	Radio & Rescue Supplies		5,000	5,000
5,527	3,665	3,500	1,507	100-06-01-4350	Uniform Allowance		3,500	3,500
499	351	1,500	240	100-06-01-4351	Dry Cleaning		1,500	1,500
54,711	51,977	55,000	26,839	100-06-01-4711	Vehicle Fuel		50,000	50,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	20,000	0	100-06-01-4713	Vehicle Lease		0	0
19,605	21,033	15,000	19,659	100-06-01-4714	Vehicle Maintenance		20,000	20,000
14,116	27,523	12,000	11,339	100-06-01-4715	Auto Expense		15,000	15,000
6,333	3,625	0	6,461	100-06-01-4720	Expenses-Sheriff & Deputies		7,000	7,000
6,395	0	0	0	100-06-01-4772	Firing Range Training Supplies		12,000	12,000
0	0	0	1,716	100-06-01-4846	Contract Services		3,000	3,000
0	4,542	9,000	3,407	100-06-01-4847	Contract Tech PPDS		7,503	7,503
435	342	500	375	100-06-02-4310	Phone		500	500
1,463	1,736	1,800	1,146	100-06-02-4311	Cellular Telephones		1,500	1,500
853	1,009	3,000	723	100-06-02-4331	Deputies Supplies		2,000	2,000
1,044	849	1,000	679	100-06-02-4350	Uniform Allowance		1,000	1,000
185	702	800	384	100-06-02-4511	Electricity - Boat House		500	500
1,690	-460	1,000	0	100-06-02-4516	Maintenance		1,000	1,000
500	500	500	500	100-06-02-4544	Tech Asst Mo'ly Data System		500	500
4,244	5,460	7,000	5,895	100-06-02-4588	Liability Insurance		6,826	6,826
9,623	9,893	9,000	6,504	100-06-02-4711	Vehicle Fuel		10,000	10,000
7,140	6,175	5,500	2,351	100-06-02-4714	Vehicle Maintenance		5,500	5,500
2,575	84	2,500	2,716	100-06-02-4715	Auto Expense		3,000	3,000
1,588	654	1,000	1,172	100-06-02-4720	Expenses-Sheriff & Deputies		1,500	1,500
8,593	6,350	5,000	5,761	100-06-02-4740	Boat Expense		7,000	7,000
7,489	10,521	9,500	6,633	100-06-02-4741	Boat Fuel		10,000	10,000
5,455	3,802	4,000	484	100-06-02-4780	Boathouse Repair & Maint.		5,000	5,000
0	12	1,000	0	100-06-02-4810	Investigations		500	500
4,326	0	0	0	100-06-02-4847	Contract Tech - PPDS		2,013	2,013
1,701	0	0	0	100-06-03-4715	Auto Expense		0	0
359	32	400	0	100-06-09-4311	Cellular Phones		0	0
2,875	1,329	0	2,057	100-06-09-4320	Postage		4,500	4,500
3,513	533	500	454	100-06-09-4321	Supplies		1,000	1,000
2,346	455	0	760	100-06-09-4322	Donation Expenses		1,000	1,000
397	346	250	0	100-06-09-4350	Uniforms		1,500	1,500
4,595	0	0	0	100-06-09-4511	Electricity		0	0
2,785	0	0	0	100-06-09-4512	Natural Gas - Heat		0	0
4,027	0	0	0	100-06-09-4513	Water		0	0
100	0	0	0	100-06-09-4514	Garbage		0	0
2,341	0	0	0	100-06-09-4516	Building Repairs & Maintenance		0	0
0	0	0	143	100-06-09-4520	Software Maintenance		2,900	2,900
1,288	1,157	1,200	897	100-06-09-4588	Insurance.		1,229	1,229
0	60	0	10	100-06-09-4594	Refunds		0	0
256	0	0	0	100-06-09-4670	Animal Expenses-Chip Program		0	0
392	308	500	447	100-06-09-4675	Dog Disposal		1,000	1,000
0	0	0	563	100-06-09-4701	Advertising		0	0
0	72	0	0	100-06-09-4710	Mileage		0	0
4,710	4,926	5,000	2,612	100-06-09-4711	Vehicle Fuel		4,000	4,000
1,336	2,102	1,000	581	100-06-09-4714	Vehicle Maintenance		1,000	1,000
2,719	926	0	0	100-06-09-4715	Auto Expense		0	0
269	296	600	377	100-06-09-4720	Conferences and Training		500	500
75	75	0	75	100-06-09-4730	Membership dues		75	75
400	650	0	200	100-06-09-4750	Restitution		500	500
0	9,000	9,000	6,750	100-06-09-4841	Contract Temporary Services		18,000	18,000
0	0	0	0	100-06-09-4847	Contract Tech PPDS		732	732
312,059	323,397	338,550	284,437		Materials and Services		387,141	391,141

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	32,579	45,000	45,869	100-06-01-5003	Replacement Vehicles		45,000	145,000
89,603	5,000	0	0	100-06-02-5003	Vehicle		0	0
17,061	0	0	0	100-06-09-5003	Vehicle		0	0
106,664	37,579	45,000	45,869		Capital Outlay		45,000	145,000
0	13,215	9,598	9,444	100-06-00-4107	PERS Bond		9,411	10,286
0	6,761	5,574	4,760	100-06-00-4108	PERS 822		5,475	6,309
227,905	246,143	243,541	182,767	100-06-00-4593	Administrative Allocation		249,128	249,128
0	34,903	33,907	26,790	100-06-01-4107	PERS Bond		34,028	36,940
0	16,320	19,691	13,502	100-06-01-4108	PERS 822		19,796	22,655
0	13,956	12,022	7,766	100-06-02-4107	PERS Bond		13,745	10,851
0	5,613	6,981	3,914	100-06-02-4108	PERS 822		7,996	6,655
12,292	13,882	19,590	14,708	100-06-02-4593	Admin Alloc		17,724	17,724
0	172	0	21	100-06-02-5311	Tipping fees		0	0
0	4,400	3,900	3,501	100-06-09-4107	PERS Bond		4,427	4,199
0	2,239	2,265	1,765	100-06-09-4108	PERS 822		2,575	2,575
22,410	23,124	23,467	17,609	100-06-09-4593	Central Administrative Charges		26,714	26,714
0	0	0	0	100-06-09-5310	Transfer to Animal Control		0	0
262,607	380,727	380,536	286,547		Transfers		391,021	394,038
2,270,081	2,069,008	2,184,998	1,642,659		Expense Total	13.85	2,306,376	2,533,153
783,538	702,656	577,000	531,797		Revenue Total		614,000	614,000
2,270,081	2,069,008	2,184,998	1,642,659		Expense Total	13.85	2,306,376	2,533,153
(1,486,544)	(1,366,352)	(1,607,998)	(1,110,862)		Grand Total		(1,692,376)	(1,919,153)

Jail Operations - General Fund 100-08

Starting in FY15, a new fund has been established for Jail operations, Fund 220.

This change was made in the wake of the passage of a local option levy to fund Jail Operations. The new fund allows the financial activity of the jail – including the new levy property taxes – to be tracked independent of the general fund.

Please see the information in the Jail Operations Fund 220 section of the budget book for details on this part of county services.

FY2015-2016 Highlights and Significant Changes

The general fund will continue to make a \$1 million contribution toward the Jail fund.

Columbia County General Fund Jail (Gen Fund) Account: 100-08

Department Budget Summary

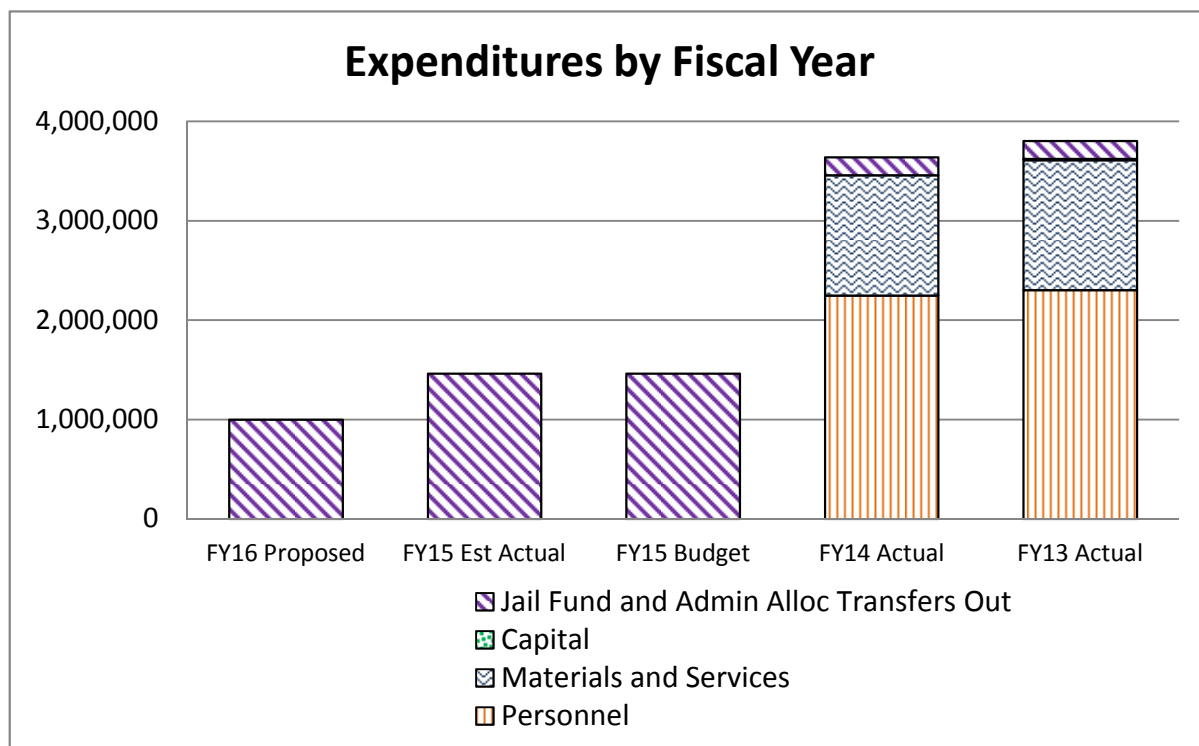
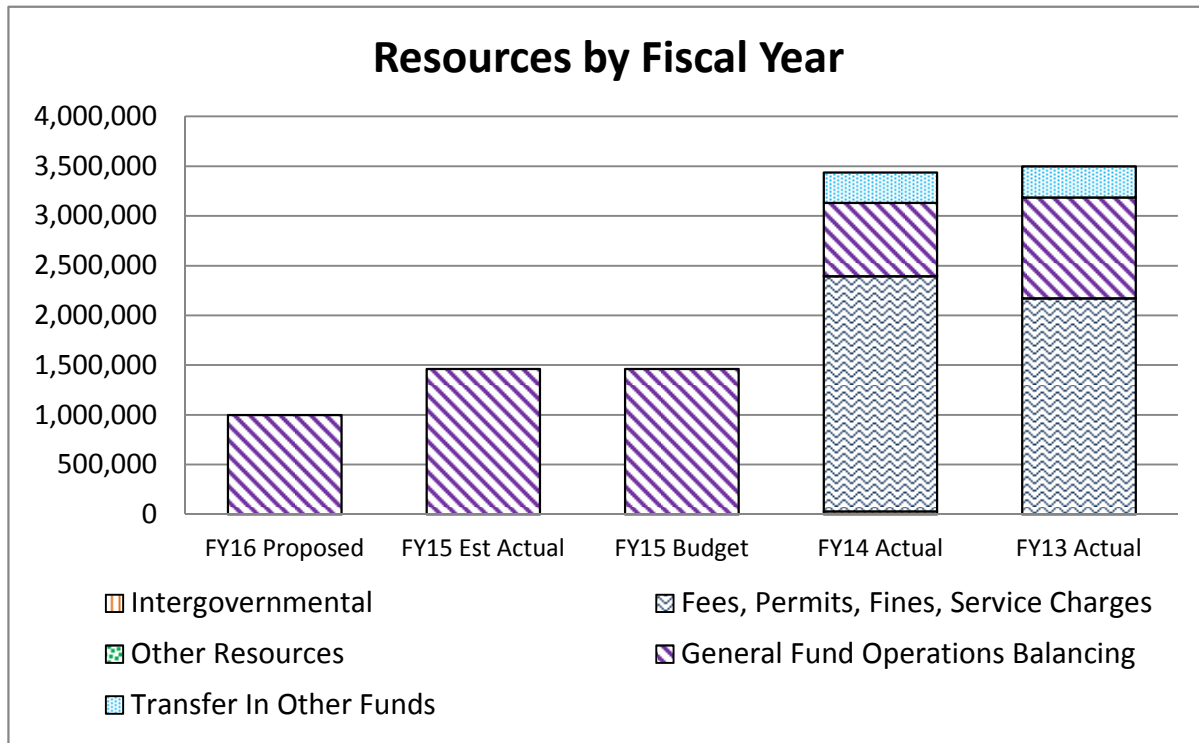
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	200,000	300,000
Total Beginning Balance	0	0	0	200,000	300,000
Intergovernmental	0	0	0	31,928	0
Fees, Permits, Fines, Service Charges	0	0	0	2,364,883	2,174,919
Other Resources	0	0	0	88	61
Current Year Restricted	0	0	0	2,396,899	2,174,980
General Fund Operations Balancing	1,000,000	1,464,007	1,464,007	736,183	1,013,536
Transfers from County Funds	0	0	0	306,231	312,293
Current Year Other Resources	1,000,000	1,464,007	1,464,007	1,042,414	1,325,829
Total Available Resources	1,000,000	1,464,007	1,464,007	3,639,313	3,800,809
 <u>Expenditures</u>					
Salary	0	0	0	1,377,709	1,438,761
Benefits	0	0	0	702,191	834,304
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>167,345</u>	<u>30,508</u>
Personnel	0	0	0	2,247,245	2,303,572
Materials & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,210,411</u>	<u>1,306,658</u>
Program Budget	0	0	0	3,457,655	3,610,230
Capital	0	0	0	0	12,416
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	1,000,000	1,464,007	1,464,007	181,658	178,163
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	1,000,000	1,464,007	1,464,007	3,639,313	3,800,809
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	1,000,000	1,464,007	1,464,007	3,639,313	3,800,809

Authorized Positions - Full Time Equivalents

FY15 (no Sheriff's Office furlough)	NA
FY15 (no Sheriff's Office furlough)	NA Created 220 Jail Operations Fund
FY14 (no Sheriff's Office furlough)	21.40 no CoLA
FY13 (no Sheriff's Office furlough)	21.40 Layoffs required; no CoLA
FY12 (no Sheriff's Office furlough)	26.20 no CoLA
FY11 (no Sheriff's Office furlough)	26.98

Resource and Expenditure Charts

General Fund Department: Jail (Gen Fund)



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
County Jail

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				08	County Jail			
300,000	200,000	0	0	100-08-01-3003	Payroll & Cap Ex Begin Bal		0	0
300,000	200,000	0	0		Restricted Fund Balance		0	0
2,071,156	2,291,608	0	0	100-08-01-3254	Boarding of Federal Prisoners		0	0
1,400	1,200	0	0	100-08-01-3552	SS housing receipts		0	0
2,072,556	2,292,808	0	0		Rest Fees, Srvce Chrg (Fed)		0	0
18,341	47,777	0	0	100-08-01-3251	Boarding of Other Prisoners		0	0
4,958	3,655	0	0	100-08-01-3253	Boarding Work Release Prisoner		0	0
15,278	11,521	0	0	100-08-01-3255	Inmate Boarding Fees		0	0
63,786	9,122	0	0	100-08-01-3570	Jail Assessments		0	0
102,363	72,075	0	0		Rest Fee,Srvce Chrg (Stat/Loc)		0	0
0	1,678	0	0	100-08-00-3632	SCAAP - Fed. Grant		0	0
0	0	0	0	100-08-04-3702	Grant half temp		0	0
0	0	0	0	100-08-05-3702	ARRA MH Jail Grant		0	0
0	1,678	0	0		Restr Fed Grant/Donation		0	0
0	30,250	0	0	100-08-01-3069	HB 3194 Justice Reinv		0	0
0	30,250	0	0		Restr State/ Local Govt Grant/		0	0
0	6,097	0	0	100-08-00-3085	Justice Court Distrib		0	0
2,873	0	0	0	100-08-01-3085	Reimb Work Done by Fund		0	0
256,185	256,185	0	0	100-08-01-3551	Transfer from Comm. Corr. 1145		0	0
21,234	11,949	0	0	100-08-01-3580	Transfers from Inmate Fund		0	0
32,000	0	0	0	100-08-02-3552	Transfer from Security Fund		0	0
0	32,000	0	0	100-08-06-3552	Transfer from Security Fund		0	0
312,293	306,231	0	0		Rest Interfund Transf/Intrnl S		0	0
61	88	0	0	100-08-00-3100	Refund of Expenses		0	0
61	88	0	0		Other Resources (Restr)		0	0
2,787,273	2,903,130	0	0		Revenue		0	0
					Expense			
42,492	42,642	0	0	100-08-00-4001	Sheriff		0	0
58,488	62,159	0	0	100-08-00-4003	Undersheriff		0	0
24,272	23,035	0	0	100-08-00-4015	Office Manager II		0	0
124,903	131,495	0	0	100-08-00-4017	Lieutenant		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
920	37	0	0	100-08-00-4090	Overtime		0	0
64,784	50,332	0	0	100-08-00-4101	PERS		0	0
20,236	19,842	0	0	100-08-00-4102	FICA Tax		0	0
5,975	4,968	0	0	100-08-00-4103	Worker's Compensation		0	0
62,557	68,081	0	0	100-08-00-4104	Insurance Benefits		0	0
123	118	0	0	100-08-00-4105	WBF		0	0
5,763	1,514	0	0	100-08-00-4106	Unemployment Insurance		0	0
802,831	771,718	0	0	100-08-01-4072	Corrections Deputy		0	0
73,378	64,634	0	0	100-08-01-4074	Corrections Tech		0	0
262,637	205,549	0	0	100-08-01-4090	Overtime		0	0
278,464	183,496	0	0	100-08-01-4101	PERS		0	0
85,952	79,732	0	0	100-08-01-4102	FICA Tax		0	0
25,706	22,984	0	0	100-08-01-4103	Worker's Compensation		0	0
282,074	264,913	0	0	100-08-01-4104	Insurance Benefits		0	0
596	548	0	0	100-08-01-4105	WBF		0	0
23,706	6,118	0	0	100-08-01-4106	Unemployment Ins Expense		0	0
1,063	0	0	0	100-08-02-4015	Maintenance		0	0
1,580	5,771	0	0	100-08-02-4090	Overtime		0	0
506	711	0	0	100-08-02-4101	PERS		0	0
199	441	0	0	100-08-02-4102	FICA Tax		0	0
60	73	0	0	100-08-02-4103	Worker's Compensation		0	0
266	0	0	0	100-08-02-4104	Insurance Benefits		0	0
1	2	0	0	100-08-02-4105	WBF		0	0
55	33	0	0	100-08-02-4106	Unemployment Expense		0	0
0	0	0	0	100-08-06-4007	Courthouse Deputies		0	0
46,180	69,852	0	0	100-08-06-4073	CH Security & Transport Deputy		0	0
17	819	0	0	100-08-06-4090	Overtime		0	0
1,508	0	0	0	100-08-06-4101	PERS		0	0
3,534	5,406	0	0	100-08-06-4102	FICA		0	0
1,732	491	0	0	100-08-06-4103	Worker's Compensation		0	0
0	0	0	0	100-08-06-4104	Insurance Benefits		0	0
30	53	0	0	100-08-06-4105	WBF		0	0
983	424	0	0	100-08-06-4106	Unemployment Ins Expense		0	0
2,303,572	2,087,988	0	0		Personal Services		0	0
0	369	0	0	100-08-00-4202	Consultants (SCAAP award)		0	0
0	0	0	0	100-08-00-4322	Copier Maintenance-Toshiba		0	0
300	300	0	0	100-08-00-4343	Hiring Supplies & Expense		0	0
68,951	65,647	0	0	100-08-00-4588	GL and Property Insurance		0	0
7,969	538	0	0	100-08-00-4701	Publishing & Advertising		0	0
1,675	1,813	0	0	100-08-00-4720	Training and Conferences		0	0
238	0	0	0	100-08-00-4775	Comp Maintenance		0	0
0	271	0	0	100-08-00-4810	Investigations		0	0
1,167	7,221	0	0	100-08-00-4845	Contract Legal Services		0	0
12,512	12,902	0	0	100-08-01-4310	Telephone-Video Arraignment		0	0
2,032	1,668	0	0	100-08-01-4311	Cell Phones & Pagers		0	0
13,196	10,919	0	0	100-08-01-4321	Office Supplies		0	0
5,031	4,467	0	0	100-08-01-4322	Copier Maintenance-Booking		0	0
8,753	6,929	0	0	100-08-01-4330	Access Control Maint.		0	0
0	3,240	0	0	100-08-01-4334	Fingerprint Machine Maint.		0	0
5,277	3,366	0	0	100-08-01-4350	Uniform All/Hiring Exp-Jailers		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
3,624	3,618	0	0	100-08-01-4351	Dry Cleaning		0	0
0	965	0	0	100-08-01-4353	Bulletproof vests		0	0
83,353	70,392	0	0	100-08-01-4360	Supplies-Operating		0	0
404,955	346,049	0	0	100-08-01-4365	Food Supplies		0	0
39	0	0	0	100-08-01-4375	Supplies-Laundry		0	0
3,133	2,334	0	0	100-08-01-4376	Jail Clothes		0	0
1,012	558	0	0	100-08-01-4378	Bedding		0	0
70,530	69,039	0	0	100-08-01-4511	Electricity		0	0
28,077	25,399	0	0	100-08-01-4512	Natural Gas		0	0
79,539	66,591	0	0	100-08-01-4513	Water & Sewer		0	0
12,169	12,467	0	0	100-08-01-4514	Garbage		0	0
79,223	74,506	0	0	100-08-01-4516	Repairs and Maintenance		0	0
6,189	693	0	0	100-08-01-4522	Small Equip & Tools		0	0
10,061	8,218	0	0	100-08-01-4711	Vehicle Fuel		0	0
5,771	2,766	0	0	100-08-01-4714	Vehicle Maintenance		0	0
175	1,799	0	0	100-08-01-4715	Vehicle Expenses		0	0
2,741	0	0	0	100-08-01-4716	Transporting Prisoners		0	0
6,999	2,848	0	0	100-08-01-4720	Training and Conferences		0	0
3,597	0	0	0	100-08-01-4772	Range Firing Supplies		0	0
6,701	4,541	0	0	100-08-01-4780	Medical Care		0	0
1,260	1,260	0	0	100-08-01-4789	LEDS Terminal Rent		0	0
5,894	5,070	0	0	100-08-01-4790	Jail Mgmt System License		0	0
364,515	391,647	0	0	100-08-02-4788	Doctor/Personal Serv Contract		0	0
1,306,658	1,210,411	0	0		Materials and Services		0	0
12,416	0	0	0	100-08-01-5010	Building Improvements		0	0
12,416	0	0	0		Capital Outlay		0	0
0	21,694	0	0	100-08-00-4107	PERS Bond		0	0
0	10,158	0	0	100-08-00-4108	PERS 822		0	0
178,096	181,658	0	0	100-08-00-4593	Administrative Allocation		0	0
0	0	1,000,000	1,000,000	100-08-00-5310	Annual Jail Fund Transfer		1,000,000	1,000,000
0	0	464,007	464,007	100-08-00-5313	Fund Start Up Transfer		0	0
0	88,343	0	0	100-08-01-4107	PERS Bond		0	0
0	38,306	0	0	100-08-01-4108	PERS 822		0	0
67	0	0	0	100-08-01-5311	Transfer Station Transfer		0	0
0	500	0	0	100-08-02-4107	PERS Bond		0	0
0	254	0	0	100-08-02-4108	PERS 822		0	0
178,163	340,914	1,464,007	1,464,007		Transfers		1,000,000	1,000,000
3,800,809	3,639,313	1,464,007	1,464,007		Expenses		1,000,000	1,000,000
2,787,273	2,903,130	0	0		Revenue Total		0	0
3,800,809	3,639,313	1,464,007	1,464,007		Expense Total		1,000,000	1,000,000
(1,013,536)	(736,183)	(1,464,007)	(1,464,007)		Grand Total		(1,000,000)	(1,000,000)

Economic Development Department – General Fund 100-09

Columbia County is mandated to use funds received from the State Lottery Fund to further economic development as defined by ORS 461.450.

FY 2015-2016 Highlights and Significant Changes

The proposed budget for Economic Development includes resources to continue support for the Columbia County Rider, the Columbia County Economic Team, membership to organizations and associations related to preserving the County's economic interests, and other miscellaneous expenditures.

The most significant change from the previous fiscal year is supporting .5 Full Time Equivalents (FTE) of Transit headcount as compared to .25 FTE in FY15.

Revenue from lottery dollars are expected to be flat relative the last three years at \$325,000.

FY 2014-2015 Accomplishments

The department made significant gains in fostering economic development in Columbia County during the current fiscal year and its key accomplishment was support of the Columbia County Economic Team and county transportation system. The County also conducted an RFP for administrative support services in the area of economic development, focused primarily on the needs of the Columbia County Development Agency (a component unit of the County for urban renewal in the Clatskanie area).

The County's Cultural Coalition also spearheaded a successful community training program on grant writing, securing funding for the work not only through attendee fees but also a small private foundation grant.

Columbia County

General Fund

Econ Dev

Account: 100-09

Department Budget Summary

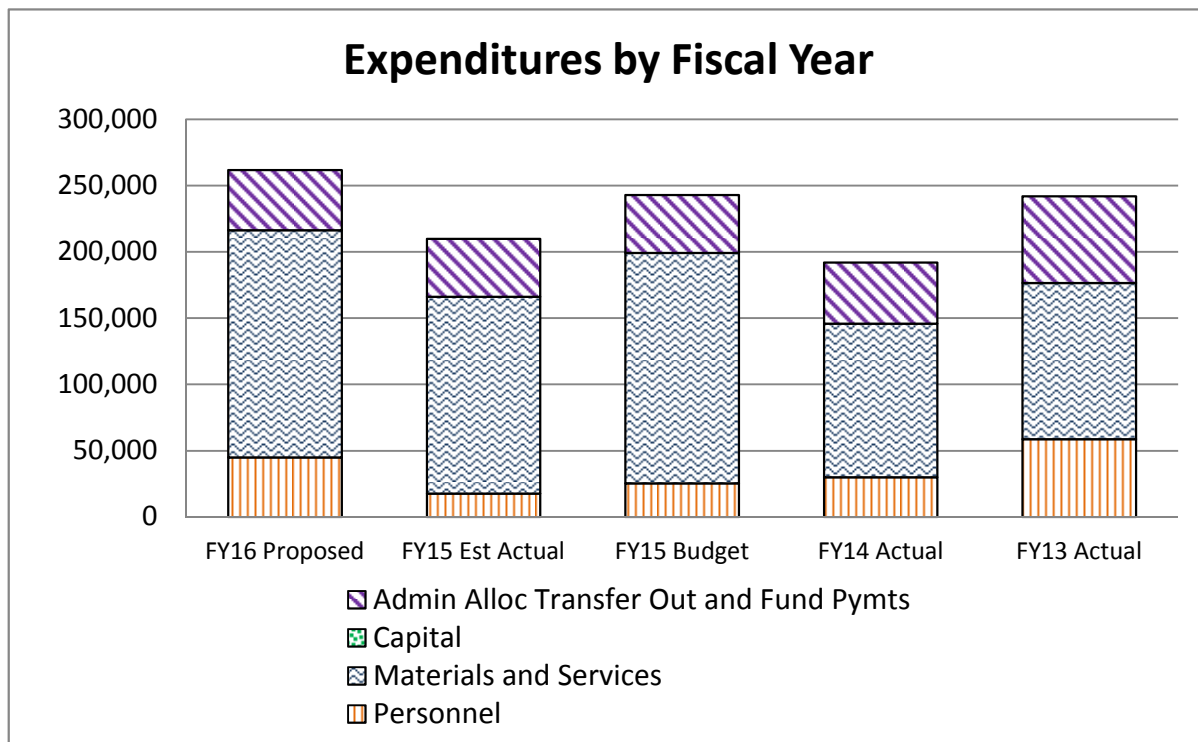
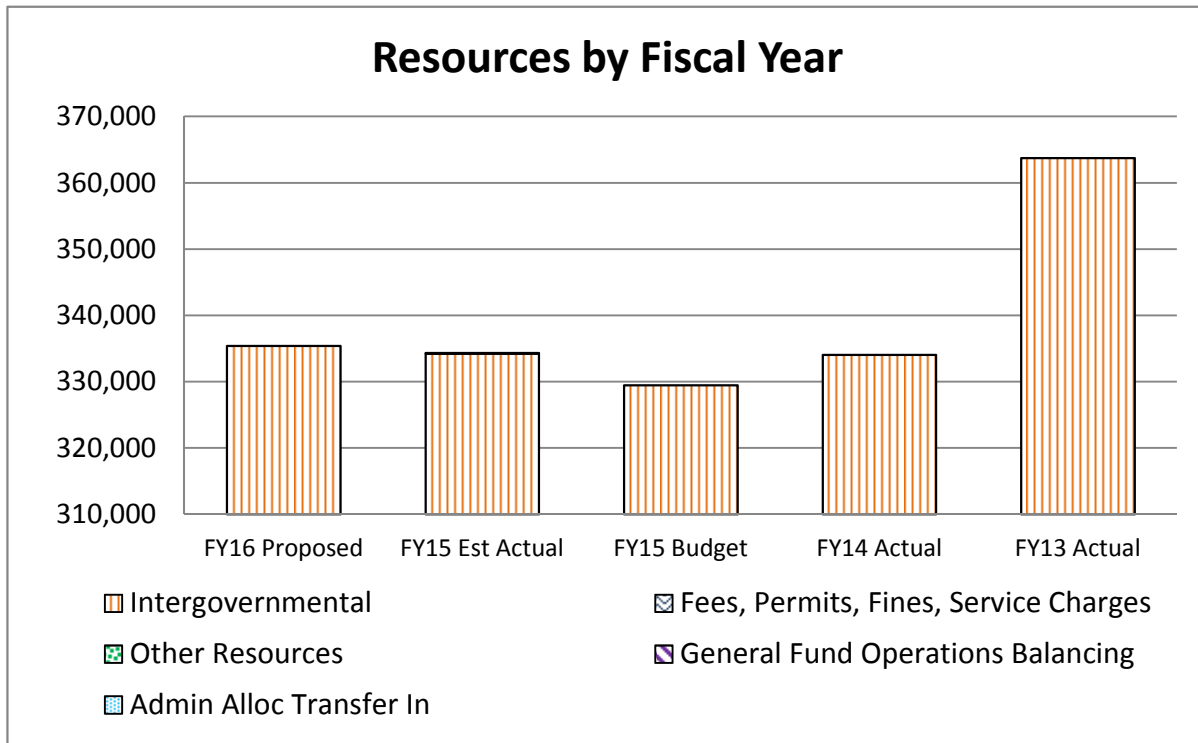
	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	6,003	8,252	5,020	7,171	10,304
Total Beginning Balance	6,003	8,252	5,020	7,171	10,304
Intergovernmental	335,400	334,249	329,500	334,043	363,746
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	100	0	0	0
Current Year Restricted	335,400	334,349	329,500	334,043	363,746
General Fund Operations Balancing	-79,678	-132,623	-91,545	-149,322	-132,041
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	-79,678	-132,623	-91,545	-149,322	-132,041
Total Available Resources	261,725	209,978	242,975	191,892	242,009
Expenditures					
Salary	30,647	17,700	14,722	24,547	38,435
Benefits	10,371	1,063	8,999	3,946	19,634
PR Transfers (Unemp, PERS Bond & Reserve)	<u>3,973</u>	<u>-973</u>	<u>1,763</u>	<u>1,628</u>	<u>686</u>
Personnel	44,991	17,791	25,483	30,121	58,756
Materials & Services	<u>171,290</u>	<u>148,346</u>	<u>173,650</u>	<u>115,819</u>	<u>117,843</u>
Program Budget	216,281	166,137	199,133	145,940	176,599
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	45,444	43,841	43,841	45,952	65,410
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	261,725	209,978	242,975	191,892	242,009
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	261,725	209,978	242,975	191,892	242,009

Authorized Positions - Full Time Equivalents

FY16 (no Economic Dev furlough)	0.50	
FY15 (no Economic Dev furlough)	0.25	
FY14 (no Economic Dev furlough)	0.25	
FY13 (no Economic Dev furlough)	0.50	Did not rehire Director position
FY12 (no Economic Dev furlough)	1.45	
FY11 (no Economic Dev furlough)	1.00	

Resource and Expenditure Charts

General Fund Department: Econ Dev



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Economic Development

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				09	Economic Development			
10,304	7,171	5,020	8,252	100-09-01-3004	Cultural Grant Beginning Balan		6,003	6,003
10,304	7,171	5,020	8,252		Restricted Fund Balance		6,003	6,003
0	0	0	1,315	100-09-01-3250	Registration Fee		0	0
0	0	0	1,315		Rest Fees, Lic, Perm, Fines,		0	0
323,204	323,637	320,000	246,203	100-09-00-3590	Video Lottery - State Payments		325,000	325,000
9,373	9,849	9,500	10,501	100-09-01-3665	Cultural Trust Grant		10,000	10,000
332,577	333,486	329,500	256,704		Restr State/ Local Govt Grant/		335,000	335,000
492	557	0	195	100-09-01-3515	Museum Donations & Proceeds		400	400
30,677	0	0	0	100-09-03-3503	CCET 501c6 contrib		0	0
31,169	557	0	195		Restr Private Grant/Donation		400	400
0	0	0	100	100-09-00-3100	Refund of Expenses		0	0
0	0	0	100		Other Resources (Restr)		0	0
374,050	341,214	334,520	266,566		Revenue		341,403	341,403
					Expense			
17,944	24,547	14,722	13,275	100-09-00-4013	Transit Prog. Admin.		0	0
0	0	0	0	100-09-00-4016	Coordinator	0.50	30,647	30,737
3,732	1,705	1,855	3	100-09-00-4101	PERS		3,273	3,283
1,145	1,201	1,126	756	100-09-00-4102	FICA Tax		2,345	2,351
250	201	168	20	100-09-00-4103	Worker's Compensation		465	467
1,882	832	5,821	0	100-09-00-4104	Insurance Benefits		4,272	4,272
7	6	29	2	100-09-00-4105	WBF		16	16
323	204	0	-973	100-09-00-4106	Unemployment Insurance		306	307
20,491	0	0	0	100-09-03-4002	Economic Development Dir		0	0
3,867	0	0	0	100-09-03-4101	PERS		0	0
1,568	0	0	0	100-09-03-4102	FICA		0	0
77	0	0	0	100-09-03-4103	Workers Comp		0	0
7,098	0	0	0	100-09-03-4104	Insurance		0	0
9	0	0	0	100-09-03-4105	WBF		0	0
363	0	0	0	100-09-03-4106	Unemployment Insur		0	0
58,756	28,697	23,721	13,083		Personal Services	0.50	41,325	41,433
1,035	0	1,000	0	100-09-00-4291	Legal Fees		1,000	1,000
0	0	200	0	100-09-00-4320	Postage		200	200

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
11	10	500	0	100-09-00-4321	Supplies		500	500
265	0	350	0	100-09-00-4327	Subscriptions		350	350
7,920	2,295	15,000	7,750	100-09-00-4535	Industrial Project Consulting		15,000	15,000
0	0	0	378	100-09-00-4540	Industrial/Commercial Site Pro		0	0
0	0	5,000	0	100-09-00-4612	Marketing Brochures & Material		5,000	5,000
325	0	0	0	100-09-00-4619	NW RC&D Dues		0	0
60	190	2,000	190	100-09-00-4701	Advertising		2,000	2,000
920	145	1,500	0	100-09-00-4710	Mileage		1,500	1,500
19,374	15,105	20,000	15,858	100-09-00-4720	Conferences and Training		20,000	20,000
16,580	17,155	20,000	10,897	100-09-00-4730	Membership Dues		20,000	20,000
422	15,060	35,000	9,930	100-09-00-4841	Contract Temporary Services		35,000	35,000
1,345	1,006	1,400	405	100-09-01-4310	Telephone		1,400	1,400
1,017	1,151	1,000	1,181	100-09-01-4511	Utilities		1,000	1,000
1,465	1,604	1,500	1,142	100-09-01-4512	Gas-Heat		1,500	1,500
1,041	942	1,100	504	100-09-01-4513	Water & Sewer		1,100	1,100
0	0	2,000	803	100-09-01-4516	Building Repairs		2,000	2,000
12,506	8,767	12,000	6,545	100-09-01-4531	Cultural Trust Expense		10,000	10,000
1,368	1,614	2,200	1,643	100-09-01-4588	GL and Property Insurance		1,840	1,840
1,880	775	1,900	0	100-09-01-4910	Museum Storage		1,900	1,900
305	0	0	0	100-09-03-4311	Cel phone		0	0
6	0	0	0	100-09-03-4321	Office Supplies & Expense		0	0
50,000	50,000	50,000	50,000	100-09-03-4600	Community 501c6 Contrib		50,000	50,000
117,843	115,819	173,650	107,225		Materials and Services		171,290	171,290
0	888	1,115	2	100-09-00-4107	PERS Bond		2,318	2,205
0	537	648	1	100-09-00-4108	PERS 822		1,348	1,352
34,338	14,880	13,841	10,381	100-09-00-4593	Central Administrative Charges		15,444	15,444
0	0	0	0	100-09-00-5305	Transfer to Fair		0	0
30,000	30,000	30,000	15,000	100-09-00-5310	County Transportation		30,000	30,000
1,073	1,073	0	0	100-09-00-5314	County services fee		0	0
65,410	47,377	45,604	25,384		Transfers		49,111	49,002
242,009	191,892	242,975	145,691		Expenses	0.50	261,725	261,725
374,050	341,214	334,520	266,566		Revenue Total		341,403	341,403
242,009	191,892	242,975	145,691		Expense Total	0.50	261,725	261,725
132,041	149,322	91,545	120,875		Grand Total		79,678	79,679

Survey Department - General Fund 100-11

The Survey Department provides services defined through Oregon Revised Statutes (ORS) Chapters 92, 97, 100, 105, 209, and others. Mandated duties include, but are not limited to:

- Reviewing private survey maps, subdivisions, condominiums and partition plats for compliance with Oregon statutes and county requirements.
- Field check and approve subdivision and condominium plats, check mathematical accuracy, visual clarity, easements, encroachments and other potential plat problems.
- Keep an accurate index of all surveys and plats within Columbia County and provide a means for the public to access said records.
- Recover, reestablish, protect and maintain all Public Land Survey Corners.

FY2015-2016 Highlights and Significant Changes

The Survey Department will operate at a 1.28 FTE staffing level for FY16, and remain closed to the public Monday, Wednesday and Friday. There continues to be a slight increase in the amount of surveys received for review and the department predicts this will continue through FY16.

This year's adjustment to allocated funds will provide the department with additional time necessary to achieve office duties such as, the website, scanning projects and modifications to our records receiving process. It will also reiterate the department's commitment to assisting the public and other agencies with surveying questions and or concerns.

The Survey Department is dedicated to assisting GIS staff with our technical knowledge of State Plane Coordinates, datums, legal descriptions and Cadastral survey procedures. All recorded surveys and plats are added to the GIS database by the survey department staff.

FY2014-2015 Accomplishments

The Survey Department is continually improving and updating online research (County GIS) to assure the public and surveyors get the most accurate and current information. In FY15 the Survey Department emphasized on educating the public about our online records/research, with anticipation it will reduce the demand for support staff.

The Survey Department performed a survey for the Road Department to preserve existing centerline and right-of-way monumentation along Atkins County Road. The project consisted of tying existing monuments before and after road construction to assure monument integrity. Reference monuments were then set to perpetuate monuments once covered by new asphalt and a Record of Survey was prepared and recorded as required by ORS 209.250.

The County Surveyor was invited to speak to a Middle School Geometry class, to discuss the practical use of mathematics. This opportunity initiated positive communication between staff and students as to some of the duties performed by their local government.

Columbia County General Fund Surveyor Account: 100-11

Department Budget Summary

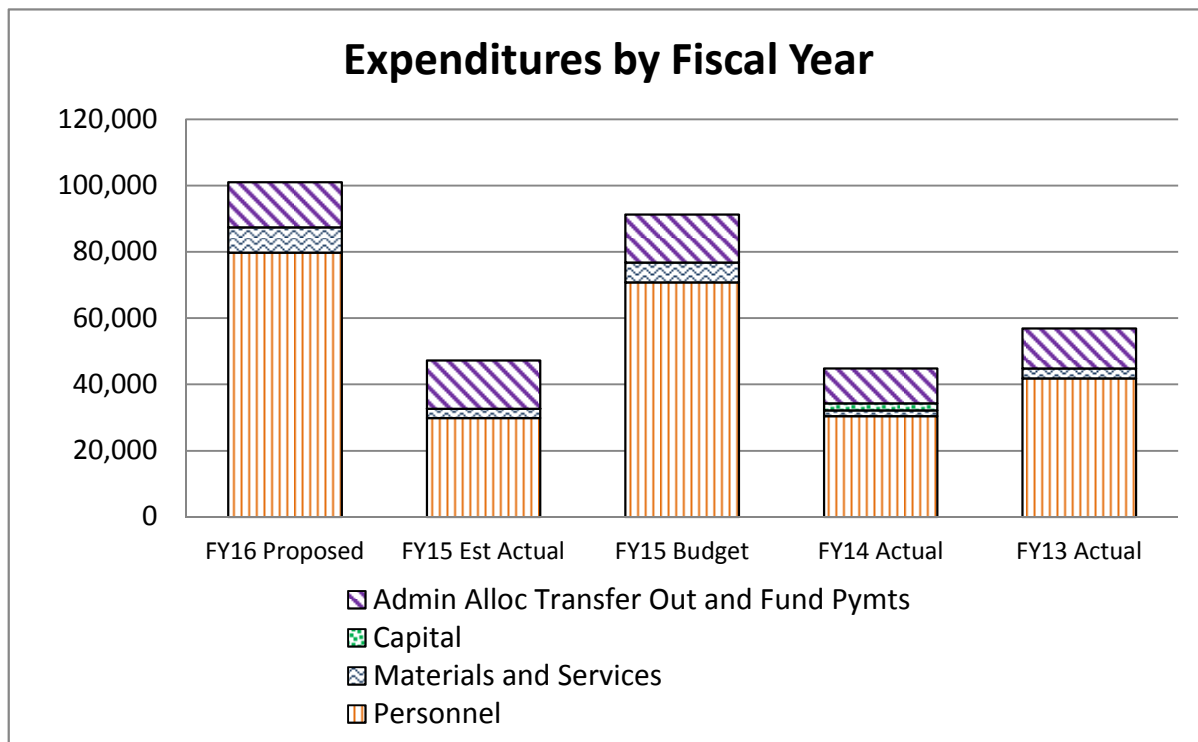
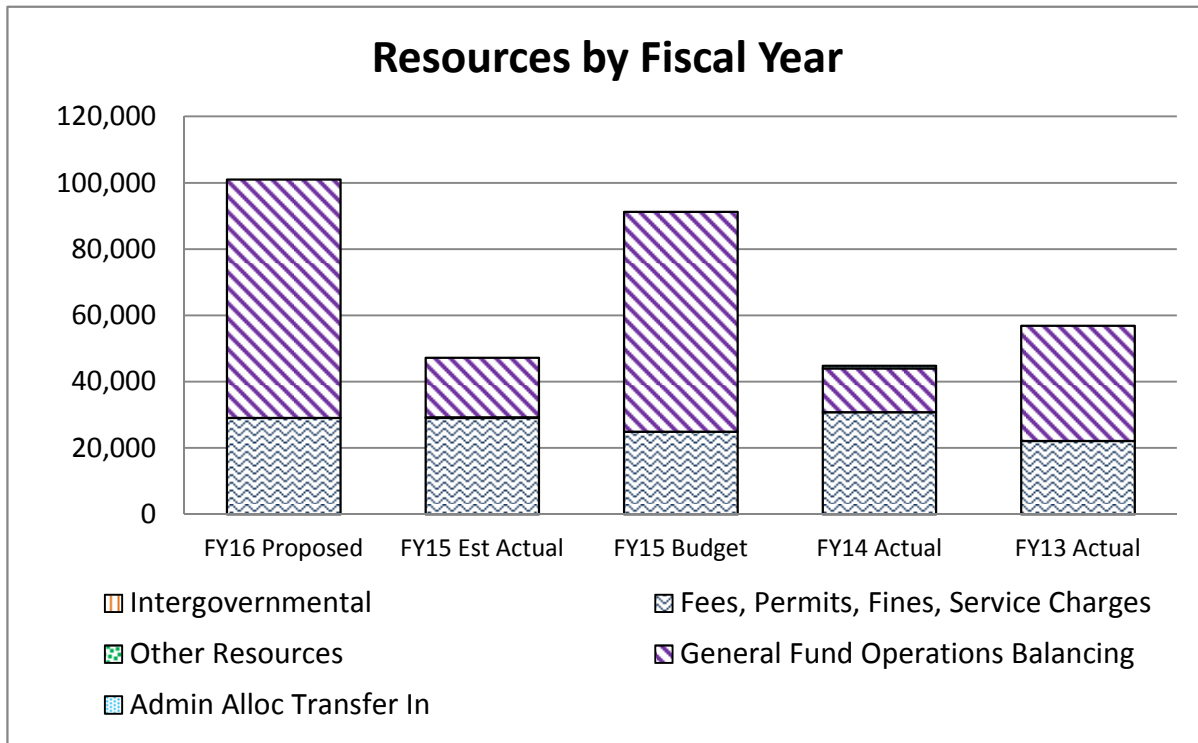
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	29,100	29,095	25,000	30,859	22,135
Other Resources	0	163	0	0	0
Current Year Restricted	29,100	29,258	25,000	30,859	22,135
General Fund Operations Balancing	71,946	17,980	66,293	13,189	34,754
Transfers from County Funds	0	0	0	770	0
Current Year Other Resources	71,946	17,980	66,293	13,959	34,754
Total Available Resources	101,046	47,238	91,293	44,818	56,889
<u>Expenditures</u>					
Salary	53,533	19,944	46,393	19,877	27,490
Benefits	20,775	8,633	19,717	8,514	13,758
PR Transfers (Unemp, PERS Bond & Reserve)	<u>5,518</u>	<u>1,318</u>	<u>4,725</u>	<u>2,112</u>	<u>600</u>
Personnel	79,826	29,895	70,834	30,503	41,849
Materials & Services	<u>7,632</u>	<u>2,749</u>	<u>5,925</u>	<u>1,739</u>	<u>2,955</u>
Program Budget	87,458	32,645	76,759	32,241	44,804
Capital	0	59	0	2,124	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	13,588	14,534	14,534	10,452	12,085
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	101,046	47,238	91,293	44,818	56,889
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	101,046	47,238	91,293	44,818	56,889

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	0.72	
FY15 (12 furlough days)	0.61	Shift split salaries from Corner Restoration Fund
FY14 (26 furlough days)	0.45	
FY13 (26 furlough days)	0.45	
FY12 (26 furlough days)	0.50	Don't rehire PT position after retirement
FY11 (4 furlough days)	1.08	

Resource and Expenditure Charts

General Fund Department: Surveyor



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
County Surveyor

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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				11	County Surveyor			
22,135	30,859	25,000	24,637	100-11-00-3250	Surveyor Fees		29,100	29,100
22,135	30,859	25,000	24,637		Rest Fees, Lic, Perm, Fines,		29,100	29,100
0	770	0	0	100-11-00-3085	Fee from Fund to Surveyor		0	0
0	770	0	0		Rest Interfund Transf/Intrnl S		0	0
0	0	0	163	100-11-00-3100	Refund of Expenses		0	0
0	0	0	163		Other Resources (Restr)		0	0
22,135	31,629	25,000	24,800		Revenue		29,100	29,100
					Expense			
14,058	14,373	39,452	11,837	100-11-00-4009	County Surveyor	0.49	41,653	42,424
0	0	0	0	100-11-00-4010	Deputy Surveyor		0	0
13,432	5,504	6,941	2,059	100-11-00-4049	Survey Technician	0.23	11,880	11,880
5,274	1,924	4,971	1,452	100-11-00-4101	PERS		4,449	4,531
2,071	1,501	3,549	1,023	100-11-00-4102	FICA		4,095	4,154
368	330	529	435	100-11-00-4103	Worker's Compensation Insuranc		813	824
6,033	4,751	10,609	3,389	100-11-00-4104	Insurance Benefits		11,394	11,394
13	8	58	3	100-11-00-4105	WBF		24	24
600	129	0	-518	100-11-00-4106	Unemployment Expense		535	543
41,849	28,520	66,109	19,681		Personal Services	0.72	74,843	75,775
394	56	125	64	100-11-00-4321	Supplies		150	150
0	0	800	0	100-11-00-4350	Small Equipment		2,000	2,000
0	0	500	0	100-11-00-4516	Repairs and Maintenance		500	500
0	0	0	0	100-11-00-4520	Archiving		550	550
1,300	400	1,000	686	100-11-00-4525	Software		1,500	1,500
324	350	600	520	100-11-00-4588	GL and Property Insurance		582	582
87	212	200	201	100-11-00-4711	Vehicle Fuel		300	300
0	0	600	0	100-11-00-4714	Vehicle Maintenance		200	200
772	555	1,600	167	100-11-00-4720	Conferences and Training		1,350	1,350
78	165	500	290	100-11-00-4730	Membership Dues		500	500
2,955	1,739	5,925	1,928		Materials and Services		7,632	7,632
0	2,124	0	5	100-11-00-5002	Office Equipment		0	0
0	2,124	0	5		Capital Outlay		0	0
0	1,306	2,989	1,033	100-11-00-4107	PERS Bond		3,150	3,044

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	677	1,736	521	100-11-00-4108	PERS 822		1,833	1,867
12,085	10,328	14,534	10,901	100-11-00-4593	Administrative Allocation		13,588	13,588
0	125	0	0	100-11-00-5314	County interdep fee		0	0
12,085	12,435	19,259	12,455		Transfers		18,571	18,499
56,889	44,818	91,293	34,068		Expense	0.72	101,046	101,906
22,135	31,629	25,000	24,800		Revenue Total		29,100	29,100
56,889	44,818	91,293	34,068		Expense Total	0.72	101,046	101,906
(34,754)	(13,189)	(66,293)	(9,268)		Grand Total		(71,946)	(72,806)

District Attorney - General Fund 100-12

The District Attorney's office is primarily responsible for the prosecution of criminal cases, ranging from minor traffic offenses to serious felonies, such as aggravated murder. In addition, we handle some civil or quasi-civil matters, such as child support enforcement, paternity cases, and mental commitment hearings. We also appear in Juvenile Court in delinquency (quasi-criminal) and dependency (civil) matters. The District Attorney is also required to advise other agencies such as the Civil Service Commission and certain districts upon request. Additional required functions include such things as ballot title review and ruling on public records requests.

FY 2015-2016 Highlights and Significant Changes

We will try to continue to efficiently and successfully work our caseload with reduced resources. This will include looking at expanding alternative case disposition programs

FY 2014-2015 Accomplishments

For the past year we consider it a highlight that we have found ways to continue to file and prosecute the majority of all cases sent to our office by law enforcement.

For 2014 felony filings remained roughly the same as in 2013, while misdemeanor filings increased over 15%. The felonies filed continue to be higher profile crimes requiring additional attorney time and victim contacts. Internet child pornography and child sexual abuse are on the rise. We are noticing an increase in serious, violent crime. In recent years we have charged several attempted murder cases and we have an aggravated murder case pending. In addition, investigation is ongoing for unsolved murders in the county. Identity Theft and Fraud continue to increase. Cases which involve heroin and other drugs continue to increase. We continue to have aggressive programs in the areas of domestic violence prosecutions and major traffic enforcement. New laws for crime victims have increased our workload. Juvenile court work has also increased, especially dependency cases which are extremely time consuming and labor intensive.

We have a .6 FTE attorney who devotes her time to juvenile dependency cases. We had planned to eliminate these cases from our office, but at the Court's request we still continue to do them. Our intention was to have less staff involvement with dependency cases, the attorney spends most of her time working with the Department of Human Services Child Welfare and private attorneys advising the parties, as well as doing discovery and preparing for trial. Trial in these cases tend to be multiple day events. We are requesting an upgrade to 1.0 FTE for this important position.

This year also saw work on cases that put extra strain on our misdemeanor Deputy District Attorney. These were the animal abuse cases. Cases involving the seizures of a large number of animals require greater amounts of our office's time and resources. For example, in our latest animal seizure case, our attorney spent over 10 days in court on the issue of forfeiture of the allegedly abused animals. This current case, along with preparation time (such as research, witness interviews and staff time), took substantial resources away from all other pending cases. Some of this time had to be covered by other attorneys in this office, to the detriment of their own case loads. The State of Oregon has stepped in to assist with complex animal cases, but there are still other cases for our office to handle.

In recent years I have asked to hire an additional attorney. This is still much needed, even though I am aware of the fiscal realities. Our attorneys are pushing the limits in terms of caseload. We have one attorney working up to three full days per week on juvenile court dependency matters, as described above, which takes additional time away from preparation and prosecution of the criminal caseload. For all other responsibilities, we have three 1.0 FTE felony attorneys and one 1.0 FTE misdemeanor attorney. Given the increase in criminal workloads, it is difficult to cover the juvenile dependency court without severely compromising criminal prosecutions. The juvenile delinquency court matters take additional time. I continue to personally handle all juvenile delinquency cases. In addition, in order to prepare their cases for court, our attorneys are working extra hours on evenings and weekends to compensate for the time they must spend in the courtroom. One additional attorney, or even one part-time attorney, would ease the load of court appearances and daily workload substantially.

Our Victims' Assistance office continues to struggle with funding. In previous years, there have been up to two FTE employees, plus volunteers handling the dissemination of information to victims, helping with restraining orders, elder abuse issues and stalking orders. Also, guiding victims through the criminal justice system, compiling restitution, sending notices to victims, etc. Because of lack of funding, it is impossible for our Victim Assistance office to maintain the levels of service required and much is left undone or referred back to other staff to handle. Our legal assistants have taken responsibility for restitution and victim notification of hearings, adding even more to their workload. The Victim Assistance Coordinator continues to seek funding in the way of grants, donations and other sources of revenue. Other expenses such as attending training, books, office supplies, etc. will continue to be covered through non-county generated funding. The outlook for State funding of Victim's Offices is not encouraging for the next biennium.

Even with current funding, we find we are unable to maintain the level of service which we have previously provided. We are forced to file many misdemeanors as violations. We have also stopped appearing in all traffic and other violation cases where an attorney represents the defendant. Also, it is likely that the pending aggravated murder case will proceed as a mental defense, which will expose the office to increased expenses for psychiatric experts. This could

happen this fiscal year. There isn't enough trial preparation time and, oftentimes, our attorneys have two or more trials scheduled during a week and several during a month. Our attorneys are often scheduled to be in more than one courtroom at a time for pre-trial conferences, motions or other hearings. Victims are commonly frustrated by a lack of, or delay, in response. This will become increasingly more difficult unless we are able to increase our attorney and support staffing, as well as work toward integration of a computerized case management system or other productivity enhancing programs.

As the attorneys are putting out additional work, we are also seeing the support staff unable to keep up with their workloads. Ideally, another staff person (Legal Assistant/Secretary) could ease this burden. We realize that this is not possible now, but there is one potential option. We currently have two part-time employees sharing one staff position (job-share). One works three days per week and other one day for a total of .6 FTE. We would like to increase the one day per week person to two days, for a total combined FTE of .8 FTE. We have found that this modest increase of staff time can make a huge impact easing the workload.

Given this somewhat pessimistic analysis, we still are able to successfully handle the large majority of our cases. Cases that go to trial generally end with guilty verdicts and we settle most other cases in ways that serve victims and protect the public.

March 2015

R. Stephen Atchison

District Attorney

Columbia County General Fund District Attorney Account: 100-12

Department Budget Summary

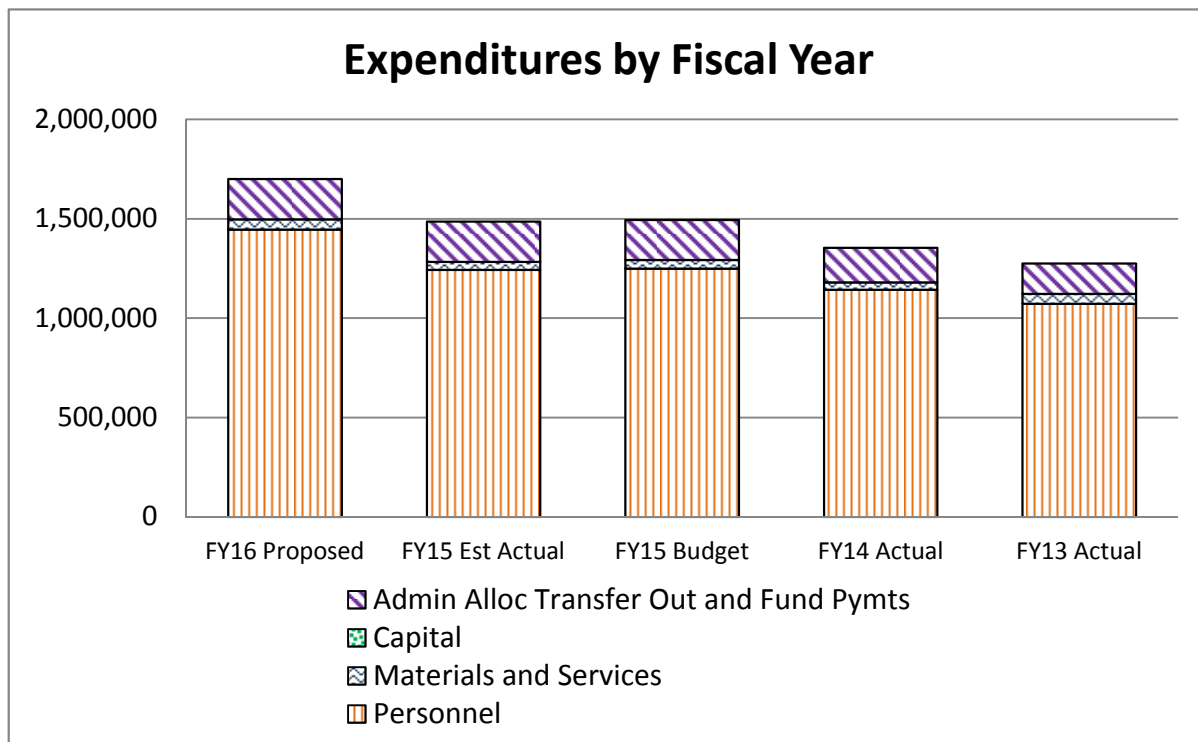
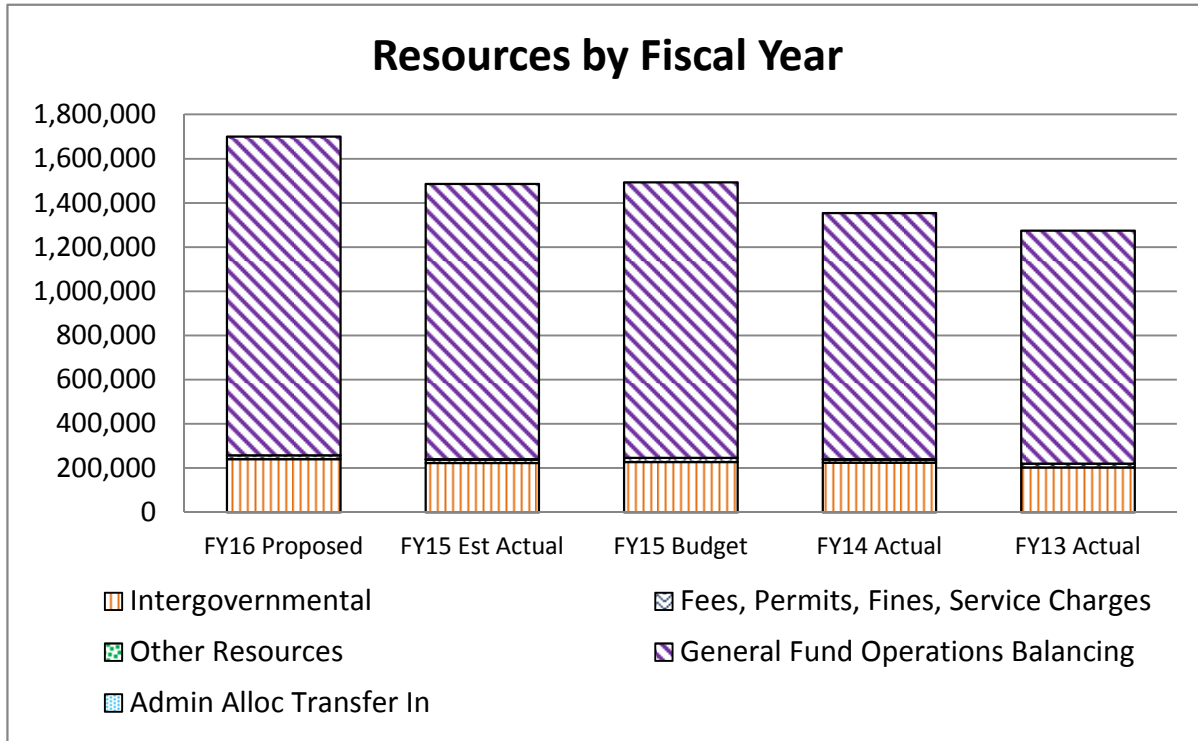
	FY16 Proposed	FY15 Est. Actual	FY15 Sup. Budget	FY14 Actuals	FY13 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	240,684	223,870	227,692	224,750	203,798
Fees, Permits, Fines, Service Charges	18,250	15,692	19,229	15,424	17,031
Other Resources	0	1,591	0	907	0
Current Year Restricted	258,934	241,152	246,921	241,082	220,829
General Fund Operations Balancing	1,441,310	1,244,857	1,247,222	1,113,431	1,053,663
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	1,441,310	1,244,857	1,247,222	1,113,431	1,053,663
Total Available Resources	1,700,244	1,486,009	1,494,143	1,354,513	1,274,492
Expenditures					
Salary	938,871	805,173	784,344	716,348	698,797
Benefits	395,010	355,797	373,038	333,047	358,771
PR Transfers (Unemp, PERS Bond & Reserve)	<u>111,786</u>	<u>82,473</u>	<u>91,298</u>	<u>93,521</u>	<u>14,564</u>
Personnel	1,445,667	1,243,442	1,248,680	1,142,917	1,072,132
Materials & Services	<u>51,788</u>	<u>40,559</u>	<u>43,455</u>	<u>37,722</u>	<u>50,685</u>
Program Budget	1,497,455	1,284,001	1,292,135	1,180,639	1,122,817
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	202,790	202,008	202,008	173,874	151,675
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	1,700,244	1,486,009	1,494,143	1,354,513	1,274,492
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	1,700,244	1,486,009	1,494,143	1,354,513	1,274,492

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	12.58 FTE increase for one position
FY15 (12 furlough days)	12.09
FY14 (26 furlough days)	12.00
FY13 (26 furlough days)	11.27
FY12 (26 furlough days)	10.90 FTE reduction also required
FY11 (4 furlough days)	12.00

Resource and Expenditure Charts

General Fund Department: District Attorney



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
District Attorney's Office

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 Period 01 - 12
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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account Description	FTE	FY16 Proposed	FY16 Requested
100 General Fund							
Revenue							
12 District Attorney's Office							
13,890	12,149	15,000	7,129	100-12-01-3250 District Attorney - Discovery		14,000	14,000
300	643	0	5	100-12-01-3254 Restitution		0	0
2,840	2,633	4,229	2,032	100-12-02-3250 Fed \$25 Fee Child Support		4,250	4,250
17,031	15,424	19,229	9,166	Restr Fee,Srvce Chrg (Stat/Loc)		18,250	18,250
31,881	26,142	27,693	14,866	100-12-32-3831 VOCA Basic - DOJ thru State		29,952	29,952
21,971	22,413	26,987	13,303	100-12-33-3831 VOCA Project - DOJ thru State		35,386	35,386
53,852	48,555	54,680	28,169	Restr Fed Grant/Donation		65,338	65,338
424	0	0	0	100-12-01-3620 Liquor Enforce - State Courts		0	0
37,781	14,701	33,300	6,838	100-12-02-3510 Oregon Incentives Child Sprt		33,300	33,300
82,027	129,448	107,712	46,698	100-12-02-3625 Child Support Enforcement		110,000	110,000
29,715	32,046	32,000	24,035	100-12-31-3637 CFAA Unitary Assessment		32,046	32,046
149,946	176,195	173,012	77,571	Restr State/ Local Govt Grant/		175,346	175,346
0	907	0	1,591	100-12-01-3100 Refund of Expenses		0	0
0	907	0	1,591	Other Resources (Restr)		0	0
220,829	241,082	246,921	116,496	Revenue		258,934	258,934
12 District Attorney's Office							
0	0	0	0	100-12-00-4106 Unemployment Insurance		0	0
15,589	15,000	15,000	11,250	100-12-01-4001 Personnel-Legal	1.00	15,000	15,000
104,582	105,543	117,308	88,561	100-12-01-4004 Chief Deputy DA	0.58	143,094	147,775
216,254	219,828	235,995	198,843	100-12-01-4005 Deputy DA 2	3.41	348,895	360,968
63,094	64,352	72,878	53,348	100-12-01-4006 Deputy DA 1	0.97	65,341	67,613
59,041	60,662	69,463	52,162	100-12-01-4015 Office Manager	0.97	75,697	78,283
87,020	92,923	136,042	68,802	100-12-01-4048 Legal Secretary	1.94	103,876	107,488
23,488	31,231	0	23,361	100-12-01-4085 PT help	0.80	39,031	39,031
0	0	0	0	100-12-01-4090 Overtime		1,500	1,500
111,181	75,353	84,970	63,370	100-12-01-4101 PERS		98,325	101,154
42,797	43,637	49,471	37,217	100-12-01-4102 FICA Tax		60,621	62,551
520	559	640	471	100-12-01-4103 Worker's Compensation		903	932
137,514	138,300	155,968	97,532	100-12-01-4104 Insurance Benefits		147,212	147,212
226	214	284	127	100-12-01-4105 WBF		365	365
11,562	3,474	0	-10,152	100-12-01-4106 Unemployment Insurance Pool		7,924	8,177
36,504	45,591	47,675	12,794	100-12-02-4021 Support Enforcement		0	0
0	0	0	0	100-12-02-4048 Support Enforcement Agent 2	0.97	49,671	51,398
42,975	31,669	36,384	38,214	100-12-02-4051 Child Support Enf Agnt	0.97	39,539	40,914

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account Description	FTE	FY16 Proposed	FY16 Requested
1,033	352	0	0	100-12-02-4090 Overtime		1,500	1,500
15,546	10,060	11,378	6,573	100-12-02-4101 PERS		9,688	10,019
6,159	5,885	6,430	3,838	100-12-02-4102 FICA Tax		6,939	7,177
97	69	83	58	100-12-02-4103 Worker's Compensation		103	107
23,463	40,824	43,936	22,589	100-12-02-4104 Insurance Benefits		48,952	48,952
49	48	55	15	100-12-02-4105 WBF		61	61
1,983	448	0	-1,760	100-12-02-4106 Unemployment Insurance Pool		907	938
49,217	49,196	53,599	40,205	100-12-30-4016 Victim Advoc Coordinator	0.97	55,725	57,663
10,238	6,867	7,638	5,596	100-12-30-4101 PERS		9,223	9,543
55	55	69	179	100-12-30-4103 Workers Comp		80	82
7,163	7,420	7,987	5,823	100-12-30-4104 Insurance		8,242	8,242
1,019	287	0	-861	100-12-30-4106 Unemployment Pool		557	577
1,068,368	1,049,846	1,153,252	818,157	Personal Services	12.58	1,338,974	1,375,221
448	818	2,000	1,787	100-12-01-4321 Office Supplies and Expenses		12,000	2,000
2,427	2,549	3,000	2,075	100-12-01-4322 Copier Maintenance		3,000	3,000
751	2,589	1,800	630	100-12-01-4335 Books and Periodicals		1,800	1,800
3,556	3,422	4,000	2,181	100-12-01-4710 Mileage		4,250	4,250
7,430	9,523	7,500	7,548	100-12-01-4720 Conferences and Training		7,500	7,500
4,887	1,804	5,000	4,952	100-12-01-4730 Membership Dues		5,000	5,000
241	241	975	241	100-12-01-4789 Leds Computer Lease		300	300
1,396	4,650	2,500	872	100-12-01-4810 Investigation		2,500	2,500
3,277	0	2,000	802	100-12-01-4830 Expert Witnesses		2,000	2,000
0	0	550	0	100-12-01-4840 Transcripts and Brief Printing		750	750
5,308	3,343	2,500	2,187	100-12-02-4321 Enforcement Supplies		2,500	2,500
180	613	550	81	100-12-02-4710 Mileage		600	600
314	331	400	149	100-12-02-4720 Conferences and Training		450	450
5,711	517	3,000	543	100-12-02-4810 Investigation		3,000	3,000
3,735	3,733	4,100	2,997	100-12-30-4102 FICA tax		4,263	4,411
29	24	29	12	100-12-30-4105 WBF		33	33
128	377	600	651	100-12-31-4320 Supplies		615	10,615
0	0	200	0	100-12-31-4335 Books, Periodicals, Subscripti		150	150
2,457	1,265	1,425	-222	100-12-31-4600 Grant Expenses: Emerg Supplies		400	400
0	217	250	0	100-12-31-4709 Equipment Rental		100	100
980	333	475	0	100-12-31-4710 Travel		200	200
1,644	0	1,450	0	100-12-31-4720 Conferences		400	400
8,086	2,050	1,300	160	100-12-32-4320 Supplies		450	450
220	68	200	69	100-12-32-4321 Supplies		0	0
0	70	85	0	100-12-32-4335 Books, Periodicals, Subscripti		180	180
326	245	250	439	100-12-32-4600 Grant Expenses: Emerg Supplies		300	300
0	0	150	0	100-12-32-4709 Equipment Rental		75	75
40	188	299	0	100-12-32-4710 Travel		150	150
876	100	660	0	100-12-32-4720 Training		720	720
0	2,410	0	0	100-12-32-4841 Contract Temporary Services		0	0
0	0	336	469	100-12-33-4320 Supplies		615	615
0	0	0	0	100-12-33-4335 Books, Periodicals, Subs		82	82
0	0	0	0	100-12-33-4600 Grant Exp		410	410
0	0	0	0	100-12-33-4709 Equip Rental		102	102
0	0	0	0	100-12-33-4710 Travel		205	205
0	0	0	0	100-12-33-4720 Training		984	984
54,448	41,480	47,584	28,624	Materials and Services		56,084	56,232

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account Description	FTE	FY16 Proposed	FY16 Requested
0	0	0	0	100-12-01-5004 Case Management Software		0	35,000
0	0	0	0	Capital Outlay		0	35,000
0	48,320	47,327	41,656	100-12-01-4107 PERS Bond		53,662	52,411
0	24,670	27,484	20,995	100-12-01-4108 PERS 822		31,217	32,144
121,397	141,880	165,069	123,801	100-12-01-4593 Admin Alloc-DA		164,151	164,151
0	6,572	6,369	4,419	100-12-02-4107 PERS Bond		6,861	6,730
0	3,335	3,699	2,227	100-12-02-4108 PERS 822		3,991	4,128
16,993	17,284	19,485	14,614	100-12-02-4593 Admin Alloc-Child Support Enf		20,960	20,960
0	4,251	4,061	3,510	100-12-30-4107 PERS Bond		4,215	4,137
0	2,165	2,358	1,769	100-12-30-4108 PERS 822		2,452	2,537
13,285	14,710	17,454	13,091	100-12-30-4593 Administrative Allocation		17,679	17,679
151,675	263,186	293,307	226,081	Transfers		305,187	304,877
1,274,492	1,354,513	1,494,143	1,072,862	Expenses	12.58	1,700,244	1,771,329
220,829	241,082	246,921	116,496	Revenue Total		258,934	258,934
1,274,492	1,354,513	1,494,143	1,072,862	Expense Total	12.58	1,700,244	1,771,329
(1,053,663)	(1,113,431)	(1,247,222)	(956,366)	Grand Total		(1,441,310)	(1,512,395)

Justice Court - General Fund 100-14

The Justice Court services are defined through the Oregon Revised Statutes (ORS) chapter 51.

Our Justice Court has Intergovernmental Agreements with both the City of Vernonia and the City of Clatskanie. We adjudicate citations from the Oregon Department of Transportation, various locations of the Oregon State Police, Columbia County Sheriff's Department, Animal Control, six municipalities and various other agencies.

The court will continue to operate five days a week with our main office in Vernonia. We have two satellite locations in Clatskanie and Columbia City. We operate with two half time clerks, one full time clerk, and a Judge at 133 1/3 hours per month.

FY 2015-2016 Highlights and Significant Changes

One of our goals has been to set up a web page and also be able to take payments on line. We are nearing completion of this goal.

As always we continue to attend educational Conferences. We always work to be as helpful as possible while holding people accountable.

FY 2014-2015 Accomplishments

We continue to have Intergovernmental Agreements with the cities of Clatskanie and Vernonia, with our office located in Vernonia.

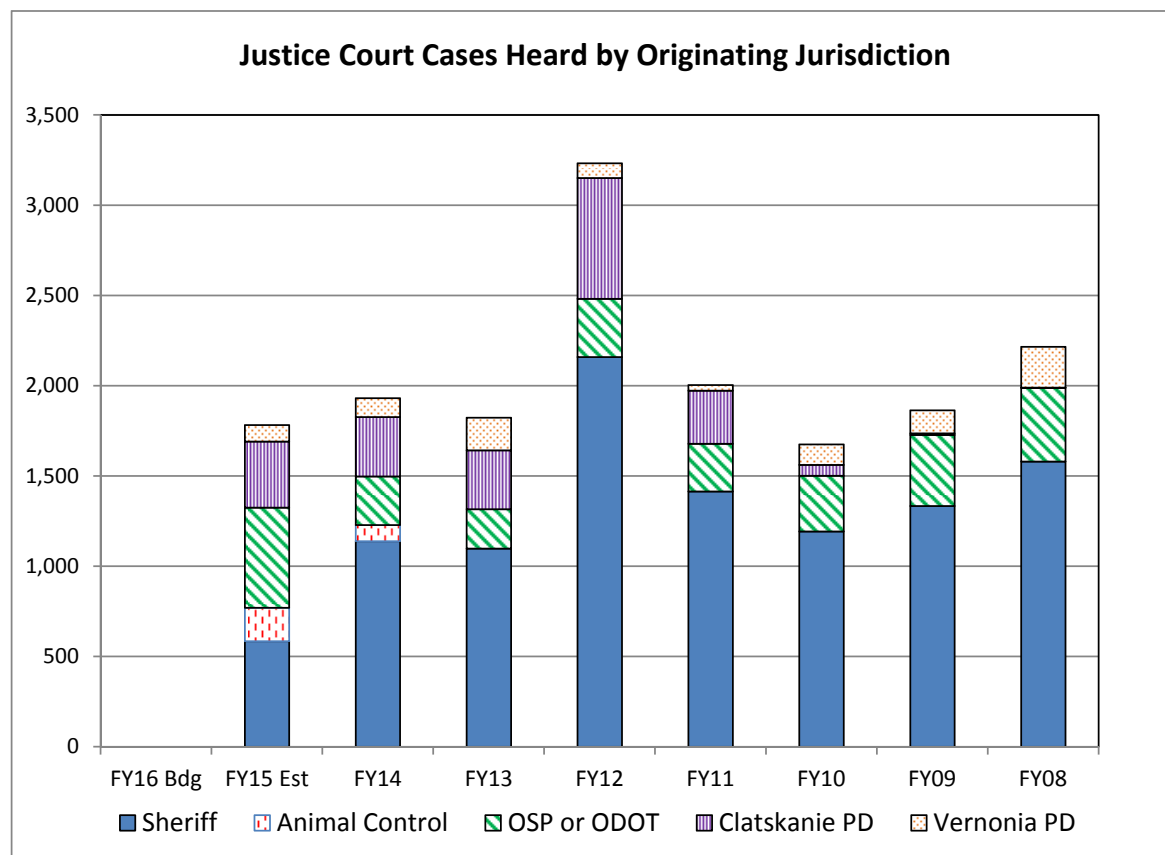
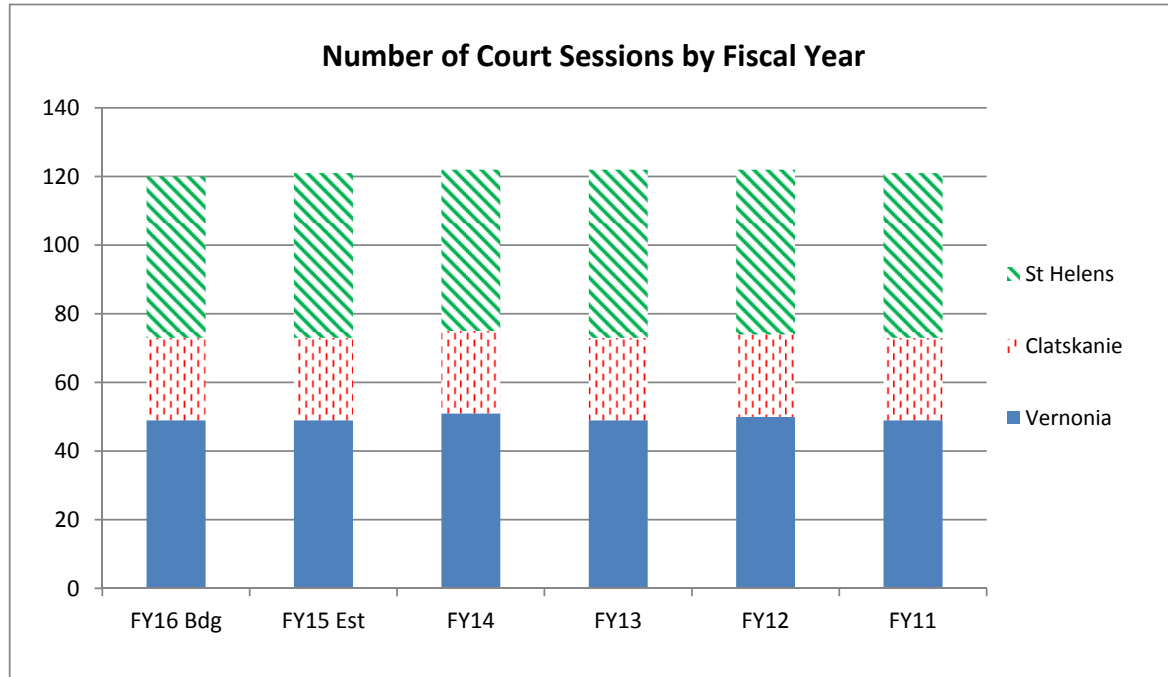
Columbia County Justice Court has been affected by the budget problems the County Sheriff's Office has had manage. Citation numbers from CCSO are down by nearly 50% from last year in our Justice Court. Citation numbers from other agencies have gone up, and that has helped to offset the deficit.

Additionally, we have been operating short one of our half time clerks since December. That has put added pressure on the remaining staff; but so far we have managed to step up while we look for a replacement.

Justice of the Peace

Columbia County, Oregon

Operating Indicators



Columbia County General Fund Justice Court Account: 100-14

Department Budget Summary

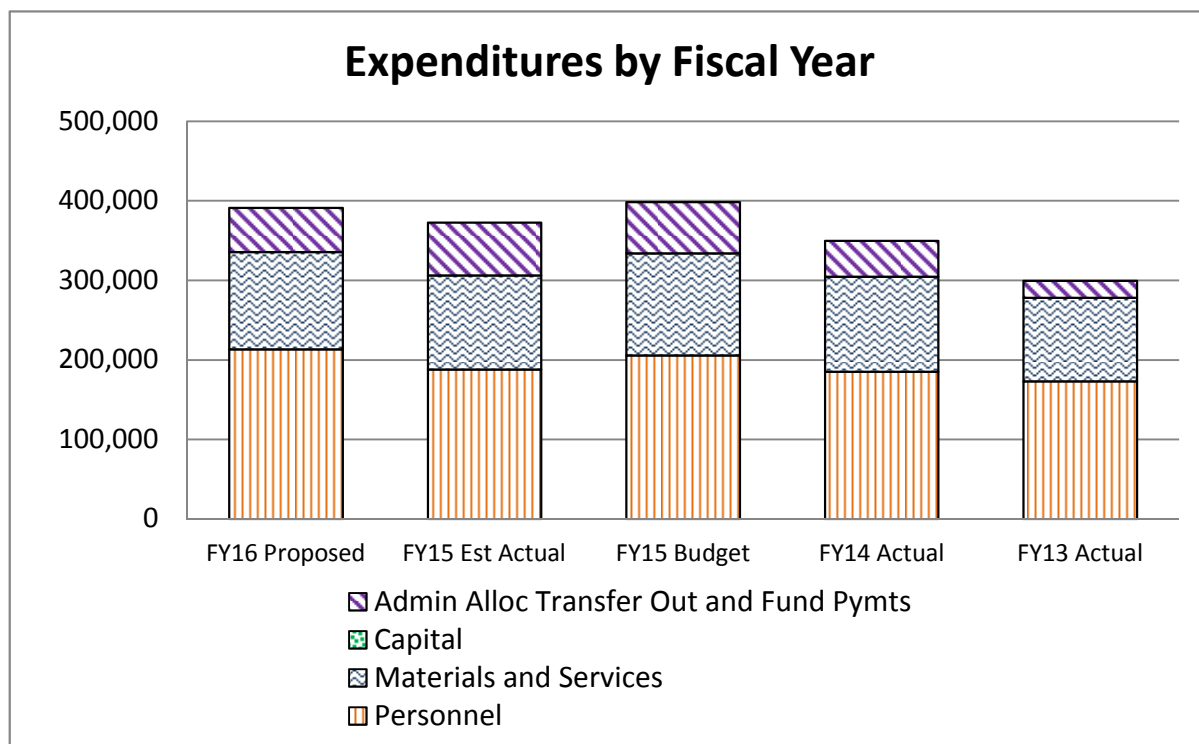
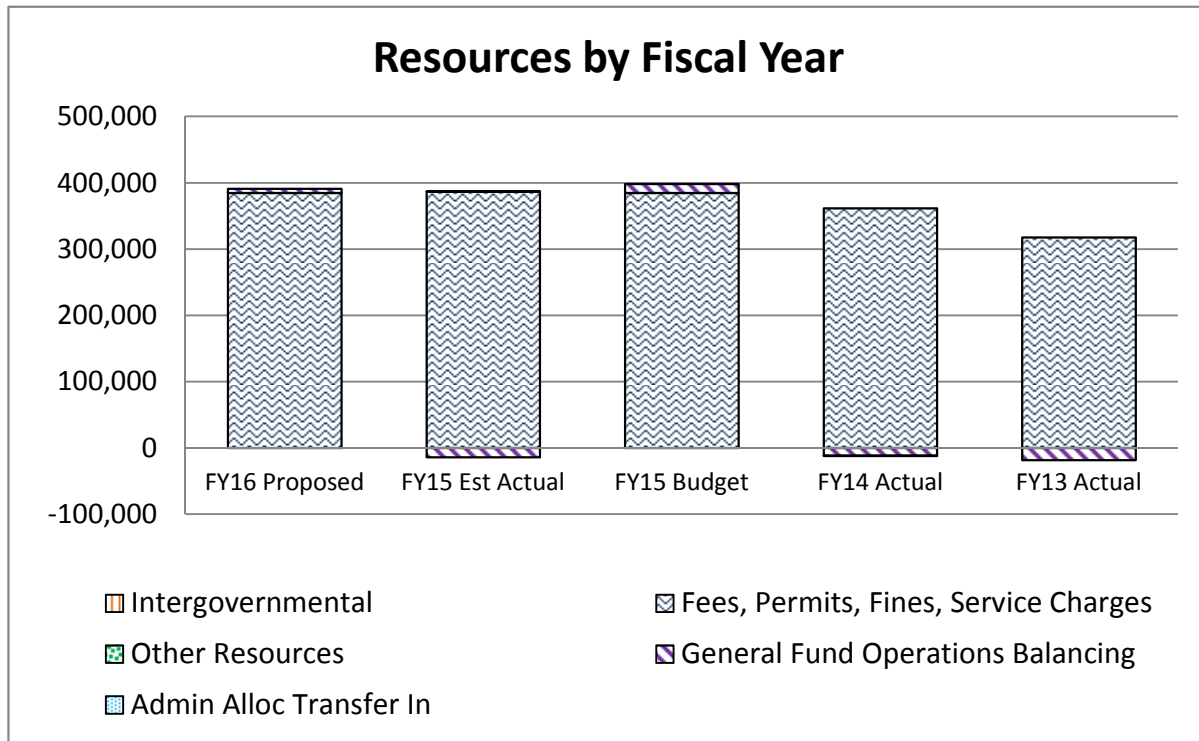
	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	385,000	386,780	385,000	361,690	317,710
Other Resources	0	55	0	0	0
Current Year Restricted	385,000	386,835	385,000	361,690	317,710
General Fund Operations Balancing	6,387	-14,074	13,433	-11,524	-18,331
Transfers from County Funds	0	0	0	-419	0
Current Year Other Resources	6,387	-14,074	13,433	-11,943	-18,331
Total Available Resources	391,387	372,761	398,433	349,746	299,379
Expenditures					
Salary	142,192	127,254	138,740	123,352	119,522
Benefits	52,589	47,907	50,589	45,200	51,021
PR Transfers (Unemp, PERS Bond & Reserve)	<u>18,433</u>	<u>13,000</u>	<u>16,617</u>	<u>16,663</u>	<u>2,513</u>
Personnel	213,213	188,160	205,946	185,215	173,055
Materials & Services	<u>122,637</u>	<u>118,309</u>	<u>127,948</u>	<u>119,466</u>	<u>105,122</u>
Program Budget	335,850	306,470	333,894	304,681	278,177
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	55,537	66,292	64,539	45,066	21,202
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	391,387	372,761	398,433	349,746	299,379
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	391,387	372,761	398,433	349,746	299,379

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	2.77
FY15 (12 furlough days)	2.75
FY14 (26 furlough days)	1.93
FY13 (26 furlough days)	1.93
FY12 (26 furlough days)	2.03
FY11 (4 furlough days)	2.10

Resource and Expenditure Charts

General Fund Department: Justice Court



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Justice Court

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FY13	FY14	FY15	FY15 YTD	Account	Description	FTE	FY16	FY16
Actual	Actual	Budget	Actual				Proposed	Requested
				100	General Fund			
					Revenue			
				14	Justice Court			
317,710	361,690	385,000	242,690	100-14-00-3252	Justice Court - Vernonia		385,000	385,000
317,710	361,690	385,000	242,690		Rest Fees, Lic, Perm, Fines,		385,000	385,000
0	-419	0	0	100-14-00-3085	Justice Court Distrib		0	0
0	-419	0	0		Rest Interfund Transf/Intrnl S		0	0
0	0	0	83	100-14-00-3100	Refund of Expenses		0	0
0	0	0	83		Other Resources (Restr)		0	0
317,710	361,270	385,000	242,773	14	Revenue		385,000	385,000
					Expense			
47,990	48,239	60,240	42,385	100-14-00-4001	Justice of the Peace	0.82	60,000	60,000
41,968	43,583	47,924	35,696	100-14-00-4055	Justice Court Clerk	0.97	51,157	52,936
29,564	31,027	30,576	15,831	100-14-00-4085	PT Justice Court Clerk	0.98	31,035	31,035
0	503	0	0	100-14-00-4090	Overtime		0	0
22,634	15,876	18,475	12,223	100-14-00-4101	PERS		18,708	18,898
9,143	9,436	10,614	7,115	100-14-00-4102	FICA Tax		10,878	11,014
139	111	137	85	100-14-00-4103	Worker's Compensation		162	164
19,022	19,690	21,276	15,918	100-14-00-4104	Insurance Benefits		22,749	22,749
83	86	87	38	100-14-00-4105	WBF		91	91
2,513	731	0	-2,174	100-14-00-4106	Unemployment Insurance Pool		1,422	1,440
173,055	169,283	189,330	127,116		Personal Services	2.77	196,202	198,327
2,736	2,706	3,000	1,971	100-14-00-4310	Telephone-Long Distance Only		2,700	2,700
5,230	3,278	5,500	3,439	100-14-00-4321	Office Supplies		4,000	4,000
456	429	600	256	100-14-00-4322	Copier Expense		600	600
88,497	89,211	93,600	63,826	100-14-00-4381	State DOR Payments		95,000	95,000
648	4,739	5,000	65	100-14-00-4390	Court Appointed Attorneys		1,000	1,000
0	0	600	0	100-14-00-4395	Jury Expense		600	600
0	2,081	2,100	0	100-14-00-4525	Software & Hosting		2,081	2,081
3,675	3,225	4,210	3,000	100-14-00-4580	Office Rent		3,750	3,750
26	27	38	27	100-14-00-4588	Gen Liab Insurance		31	31
2,392	11,959	2,000	6,098	100-14-00-4594	Refund		6,000	6,000
1,001	1,385	2,500	1,550	100-14-00-4710	Mileage		3,000	3,000
0	0	4,400	0	100-14-00-4720	Conferences and Training		3,500	3,500
390	390	500	270	100-14-00-4730	Membership Dues		375	375
0	0	3,000	0	100-14-00-4736	Detention Expense		0	0
70	35	900	0	100-14-00-4841	Contract Temporary Help		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD		Description	FTE	FY16 Proposed	FY16 Requested
			Actual	Account				
105,122	119,466	127,948	80,503		Materials and Services		122,637	122,637
0	10,545	10,512	8,199	100-14-00-4107	PERS Bond		10,755	10,329
0	5,386	6,105	4,132	100-14-00-4108	PERS 822		6,256	6,335
19,872	21,838	24,539	18,405	100-14-00-4593	Administrative Allocation		23,537	23,537
50	22,188	30,000	30,585	100-14-00-5313	Fee (transfer to other fund)		32,000	55,000
1,280	1,040	10,000	190	100-14-00-5314	Restitution to Anim Contrl Fnd		0	0
21,202	60,997	81,156	61,510		Transfers		72,548	95,201
299,379	349,746	398,433	269,129		Expense Total	2.77	391,387	416,164
317,710	361,270	385,000	242,773		Revenue Total		385,000	385,000
299,379	349,746	398,433	269,129		Expense Total	2.77	391,387	416,164
18,331	11,524	(13,433)	(26,356)		Grand Total		(6,387)	(31,164)

Firing Range - General Fund 100-15

The Columbia County Firing Range is currently open for law enforcement use only. However, because of acquisition of the title to the firing range property during the course of FY13, use of the facility will be under review for the future.

FY2015-2016 Highlights and Significant Changes

Revenue is anticipated to be roughly the same as the current year's budget.

FY 2014-2015 Accomplishments

Firing Range Use fees are expected to exceed budgeted levels.

Columbia County General Fund **Firing Range** Account: 100-15

Department Budget Summary

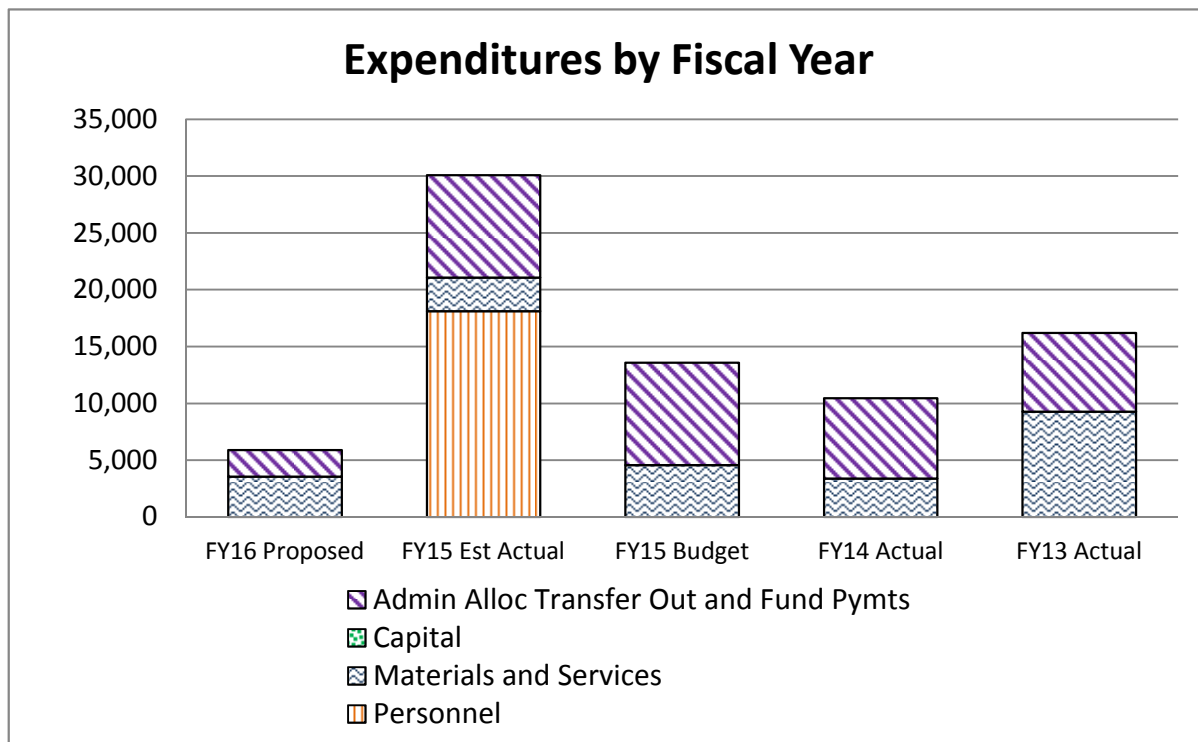
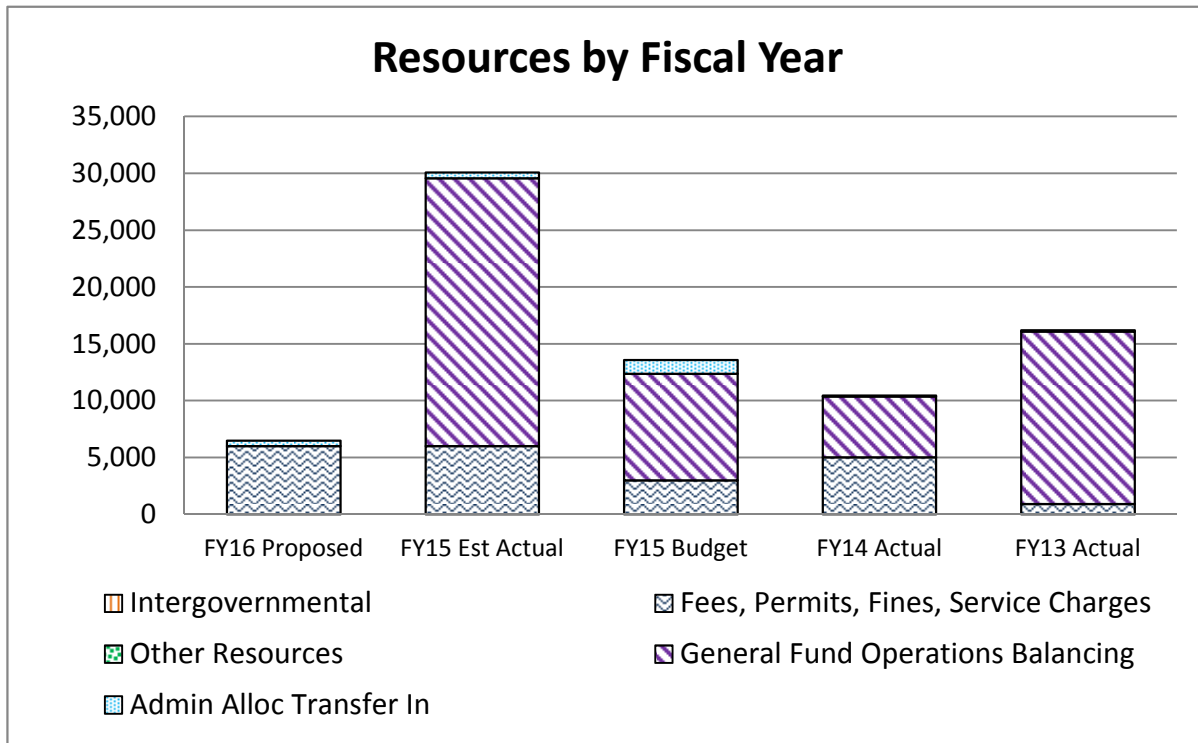
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	6,000	6,000	3,000	5,030	910
Other Resources	0	0	0	0	0
Current Year Restricted	6,000	6,000	3,000	5,030	910
General Fund Operations Balancing	-607	23,576	9,388	5,358	15,193
Transfers from County Funds	500	500	1,200	60	110
Current Year Other Resources	-107	24,076	10,588	5,418	15,303
Total Available Resources	5,893	30,076	13,588	10,448	16,213
Expenditures					
Salary	0	0	0	0	0
Benefits	0	18,166	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>-58</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	18,108	0	0	0
Materials & Services	<u>3,562</u>	<u>2,955</u>	<u>4,575</u>	<u>3,391</u>	<u>9,277</u>
Program Budget	3,562	21,063	4,575	3,391	9,277
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	2,331	9,013	9,013	7,056	6,936
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	5,893	30,076	13,588	10,448	16,213
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	5,893	30,076	13,588	10,448	16,213

Authorized Positions - Full Time Equivalents

FY16	0.00
FY15	0.00
FY14	0.00
FY13	0.00
FY12	0.16
FY11	0.49

Resource and Expenditure Charts

General Fund Department: Firing Range



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Col County Firing Range

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 Period 01 - 12
 Fiscal Year 2016

FY13	FY14	FY15	FY15 YTD				FY16	FY16
Actual	Actual	Budget	Actual	Account	Description	FTE	Proposed	Requested
				100	General Fund			
					Revenue			
				15	Col County Firing Range			
910	5,030	3,000	4,230	100-15-00-3250	Firing Range Access Fees		6,000	6,000
910	5,030	3,000	4,230		Rest Fee,Srvce Chrg (Stat/Loc)		6,000	6,000
110	60	1,200	0	100-15-00-3085	Firing Range Use Fees		500	500
110	60	1,200	0		Rest Interfund Transf/Intrnl S		500	500
1,020	5,090	4,200	4,230	15	Revenue		6,500	6,500
					Expense			
0	0	0	18,166	100-15-00-4101	PERS		0	0
0	0	0	-58	100-15-00-4106	Unemployment Insurance		0	0
0	0	0	18,108		Personal Services		0	0
366	900	900	447	100-15-00-4510	Gun Range Utilities		500	500
1,042	1,277	2,100	1,423	100-15-00-4514	Garbage & Sanitation Expense		2,000	2,000
3,143	1,160	1,500	1,013	100-15-00-4516	Gun Range Maintenance		1,000	1,000
1,019	54	75	55	100-15-00-4588	Liability Insurance		62	62
3,706	0	0	0	100-15-00-4901	Misc Exp		0	0
9,277	3,391	4,575	2,938		Materials and Services		3,562	3,562
6,936	7,056	9,013	6,760	100-15-00-4593	Admin Allocation		2,331	2,331
6,936	7,056	9,013	6,760		Transfers		2,331	2,331
16,213	10,448	13,588	27,806	15	Expense		5,893	5,893
1,020	5,090	4,200	4,230		Revenue Total		6,500	6,500
16,213	10,448	13,588	27,806		Expense Total		5,893	5,893
(15,193)	(5,358)	(9,388)	(23,576)		Grand Total		607	607

Juvenile Department - General Fund 100-18

The Juvenile Department serves the community by investigating alleged criminal acts committed by youth, determining prosecutorial merit of the case, providing informal and formal diversion opportunities, filing formal charges/petitions with the court, and oversee and carry out supervision orders from the court. This includes placement in a secure facility (detention) or non-secure (shelter) facility, probation supervision, community service, treatment, fines and any other activity which assists youth with efforts to rehabilitate. The primary provider of this service is the Juvenile Court Counselor/Juvenile Probation Officer (JCC/JPO). The JCC/JPO acts as a service broker for resources with the department and within the community, such as drug and alcohol counseling, sex offender treatment, mental health counseling, family counseling, anger management, community service, etc.

The JCC/JPO position is a blend of a Court Counselor and a Probation Officer depending on the task at hand. Related to PO duties, the JCC/JPO acts as the enforcement arm of the Juvenile Court to ensure that youth follow through with both informal diversion plans and formal court orders. In addition to providing casework management services, counseling, crisis intervention, guidance and supervision of youth and families under departmental jurisdiction, JCC/JPO's do the work of Court Counsel. They initiate informal diversion agreements, file petitions (legal charges), motions and affidavits, court orders, court reports, complete reformation plans, conditional release plans, treatment plans, act as victim liaison, conduct a variety of court hearings such as arraignments, pre-trial conferences's, detention hearings, review hearings, plea agreements, probation violation and adjudication & disposition hearings.

The JCC/JPO position requires a great amount of skill, training, and high ethical standards. Juvenile Departments carry extreme liability for counties by making decisions daily which affect the lives of families and the community

Additionally, on a rotating schedule, JCC/JPO's are on-call 24 hours a day for 7 days as we are required to be available to law enforcement to make custody decisions for youth who have committed a crime, are out of control, or are detained on a warrant or runaway status.

The Juvenile Department schedules all delinquency court hearings and creates related court orders, coordinates with defense attorneys and victims, provides discovery to defense attorneys, and sends court notices/summons/subpoenas to all parties: youth, parents/guardians, victims, witnesses, and attorneys. Additionally, the Juvenile Department is required to create and maintain files for all delinquency and dependency cases.

The Juvenile Department also acts as a clearing house and consultant to the community in all matters involving juvenile behavior. Daily, we receive inquiries from parents, guardians, schools, mental health and addictions agencies, law enforcement, DHS, OYA, military, and numerous other social service agencies seeking information about or wanting direction for youth. We are also responsible to respond to background checks and juvenile record

expunctions.

For details on the statutes that govern the Columbia County Juvenile Justice System, see the Mandated Services Guide in the reference section of this document.

FY 2015-2016 Highlights and Significant Changes

Next fiscal year furloughs will be reduced from 12 days to 8 days. In addition, the proposed budget includes one JCC/PO position increased from .6 FTE to full FTE. These additions will better equip the department to meet minimum service levels. See discussion below of current service levels and needs.

FY 2014-2015 Accomplishments

As of July 1, 2014 (beginning of Fiscal Year 2015), the Juvenile Division of the Department of Community Justice consists of:

- Department Director (.25 FTE)
- Juvenile Division Supervisor (1 FTE)
- Juvenile Court Counselor/Probation Officer (2.6 FTE)
- Legal/Department Secretary (1 FTE)
- Transport Officer (.25 FTE)
- Part-time contracted support assistance

** (Note: in the last four years, staffing levels have been reduced from 8 full-time and 2 part-time staff to our current 4 full-time staff and 2 part-time staff)

Because of ongoing, significant county funding shortages, the minimum service levels will still not be met.

- Staffing: Total JCC/JPO's down from 5 to 2.6 FTE, total office support staff down to 1 FTE. It is respectfully recommended that staffing levels include the increase of the .6fte JCC/JPO to 1fte to improve response to youth who are at the highest risk to re-offend.
- JCC/JPO positions currently maintain caseloads of youth with all risk levels, and work to provide the adequate level of supervision and intervention for all referred youth. This is a difficult balance, as the highest risk youth require the most time.

Although Columbia County is aligned with the Statewide trend for fewer referrals, Columbia County recidivism rates are higher than the State averages (30.9% compared to the 26% Statewide average). This can be attributed to the higher caseloads and reduction in resources available.

The utilization of detention beds is also an indicator of the type of referrals received, with a significant increase in bed days from 166 days in 2013 to 2297 in 2014. Juvenile Detention is used for those youth who demonstrate a risk to themselves or others, and where there is no less restrictive placement available.

Only two detention beds available to house delinquent youth, county-wide. Limited detention availability hampers public safety and limits available sanctions. High risk/acting-out youth are released back to the local community, or are not taken into custody at all.

As with other county agency, the Juvenile Department has maintained the reduction in office hours due to 12 furlough days during the calendar year with office closure to public on Fridays.

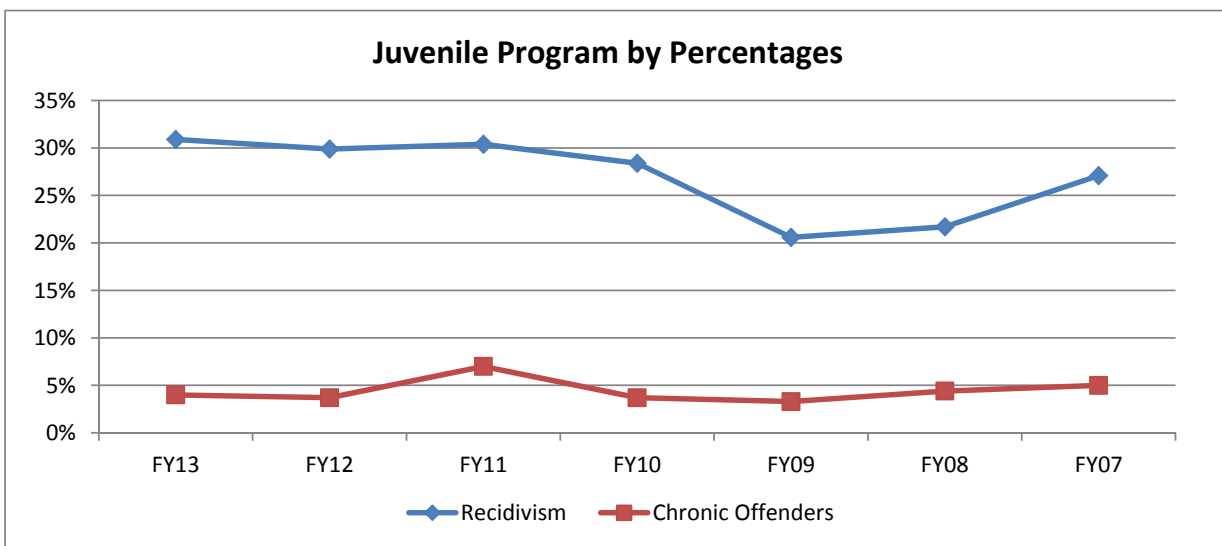
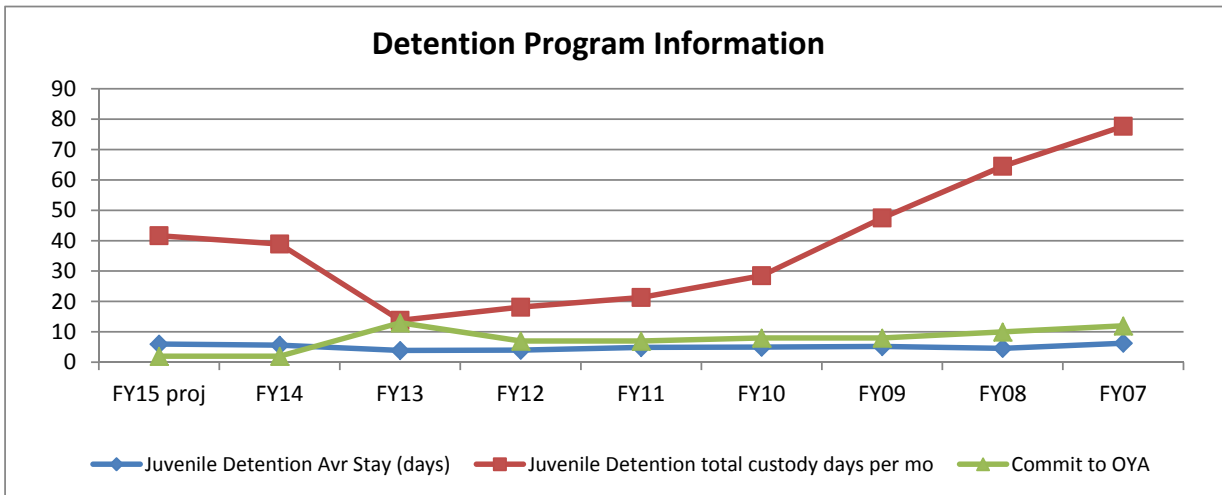
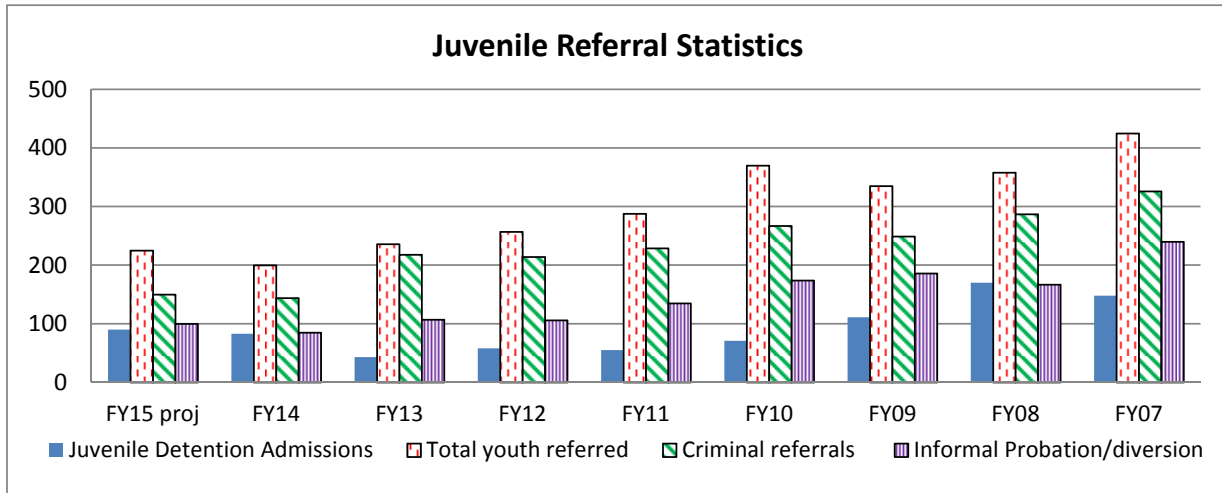
Specific work carried out during the fiscal year includes:

- Located free/low cost training resources to keep our professional staff at the highest level of knowledge and expertise
- Continued to coordinate and provide services with the Juvenile Treatment Court program, Circuit Courts, Columbia Community Mental Health, Department of Human Services, the Oregon Youth Authority, school districts, police departments, Amani Center, Interstate Compact, and numerous other treatment and social service agencies
- Redistributed workloads with the loss of one of two office support positions
- Shared Community Services with the Department of Community Justice by creating a Juvenile Work Crew to offer an alternative, less expensive sanction to Juvenile Detention
- Redistributed workloads with the untimely death of our Diversion Coordinator
- Renegotiated copier contract and switched phone providers to reduce costs
- Remodel/update front office at no cost by utilizing surplus County property

Community Justice - Juvenile Program

Operating Indicators

Columbia County, Oregon



Columbia County General Fund **Juvenile** Account: 100-18

Department Budget Summary

	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance*	126,088	125,551	149,516	124,906	124,220
Total Beginning Balance	126,088	125,551	149,516	124,906	124,220
Intergovernmental	110,090	143,113	109,200	122,949	6,646
Fees, Permits, Fines, Service Charges	3,300	3,300	5,600	4,032	4,615
Other Resources	500	3,464	650	812	2,066
Current Year Restricted	113,890	149,877	115,450	127,792	13,327
General Fund Operations Balancing	734,585	622,553	707,742	519,901	522,816
Transfers from County Funds	0	0	0	0	108,479
Current Year Other Resources	734,585	622,553	707,742	519,901	631,295
Total Available Resources	974,563	897,981	972,708	772,600	768,842
Expenditures					
Salary	361,926	313,079	334,830	275,539	272,370
Benefits	153,969	138,292	165,469	131,457	158,922
PR Transfers (Unemp, PERS Bond & Reserve)	<u>46,918</u>	<u>35,141</u>	<u>37,544</u>	<u>36,642</u>	<u>5,635</u>
Personnel	562,813	486,512	537,842	443,639	436,927
Materials & Services	<u>175,350</u>	<u>159,868</u>	<u>159,300</u>	<u>94,485</u>	<u>100,537</u>
Program Budget	738,162	646,380	697,142	538,124	537,464
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	110,313	126,050	126,050	109,570	107,158
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	848,475	772,430	823,192	647,694	644,622
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	848,475	772,430	823,192	647,694	644,622

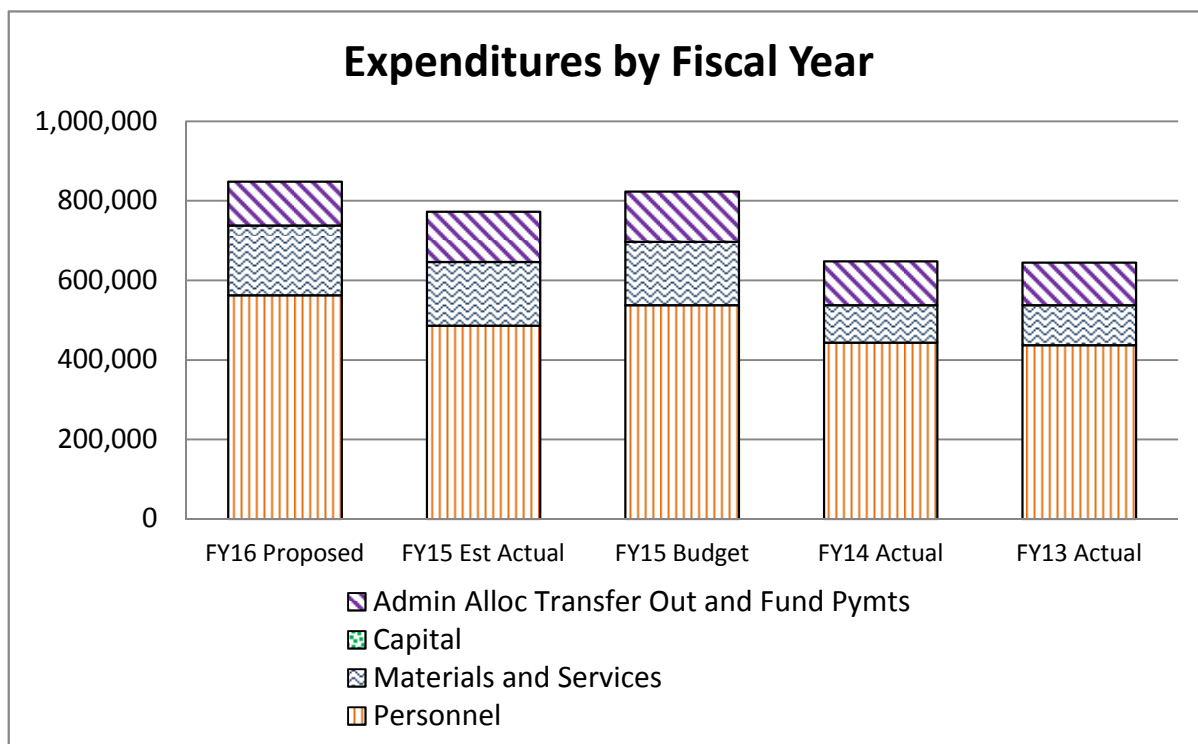
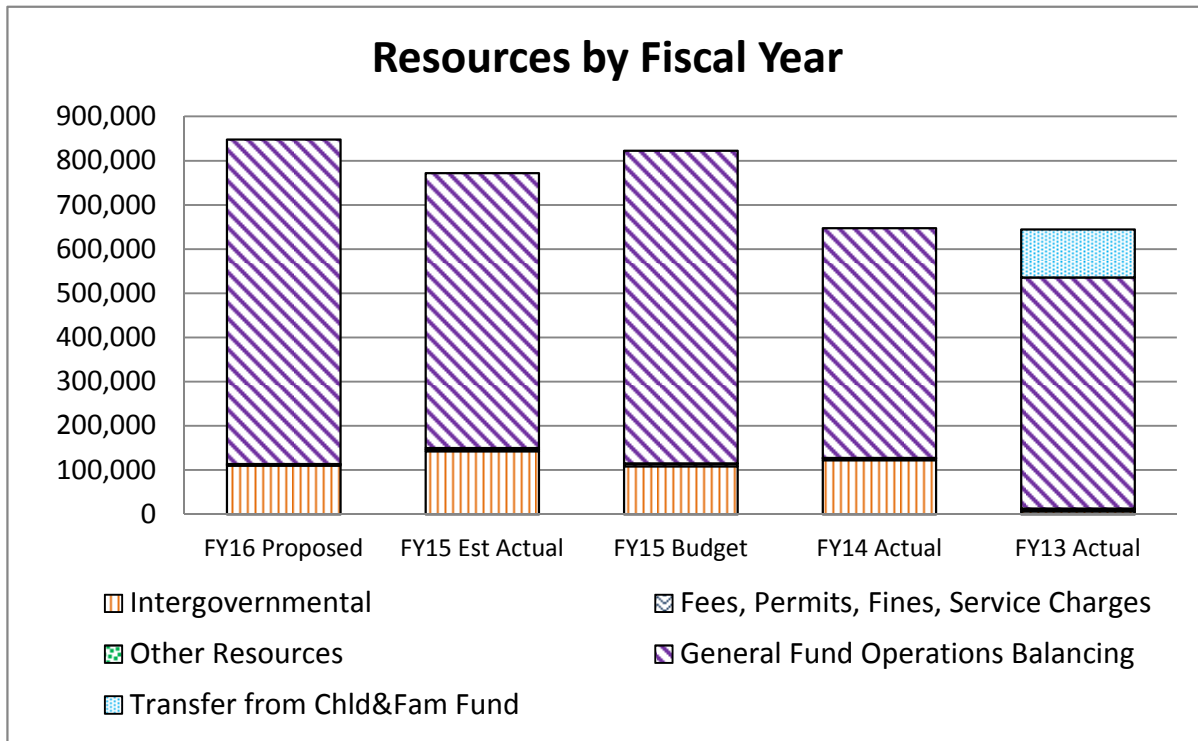
* Harr Restricted Begin Balance carries forward and is not included in operating costs

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	5.59
FY15 (12 furlough days)	5.14
FY14 (26 furlough days)	4.75
FY13 (26 furlough days)	4.75 Layoffs also required
FY12 (26 furlough days)	6.51
FY11 (4 furlough days)	8.50

Resource and Expenditure Charts

General Fund Department: **Juvenile**



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Juvenile Department

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FY13	FY14	FY15	FY15 YTD			FTE	FY16	FY16
Actual	Actual	Budget	Actual	Account	Description		Proposed	Requested
				100	General Fund			
					Revenue			
				18	Juvenile Department			
0	0	24,000	0	100-18-00-3004	Juvenile Grant Beginning Balan		0	0
124,220	124,906	125,516	125,551	100-18-01-3004	Harr Juv Fund Beg Bal		126,088	126,088
124,220	124,906	149,516	125,551		Restricted Fund Balance		126,088	126,088
1,350	475	2,500	175	100-18-00-3250	Juv Supervision/Detention Fees		300	300
2,700	2,700	2,700	2,250	100-18-00-3251	Juvenile Rent		2,700	2,700
565	857	400	180	100-18-00-3254	Discovery Fees		300	300
4,615	4,032	5,600	2,605		Rest Fees, Lic, Perm, Fines,		3,300	3,300
0	24,000	0	0	100-18-00-3069	SB 3194 Justice Reinv		0	0
0	58,482	65,000	28,445	100-18-00-3640	Basic Services		56,865	56,865
0	0	200	0	100-18-00-3642	Comm Service Work Program		0	0
0	34,846	38,000	39,206	100-18-00-3643	Diversion Services		46,525	46,525
6,430	5,621	6,000	2,776	100-18-00-3644	OYA Flex		6,700	6,700
216	0	0	0	100-18-00-3645	In-Home Treatment Grant		0	0
6,646	122,949	109,200	70,428		Restr State/ Local Govt Grant/		110,090	110,090
57,760	0	0	0	100-18-00-3081	Basic Funds - transfer		0	0
50,720	0	0	0	100-18-00-3082	Diversion Funds - transfer		0	0
108,479	0	0	0		Rest Interfund Transf/Intrnl S		0	0
650	167	0	2,927	100-18-00-3100	Refund of Expenses		0	0
730	0	0	0	100-18-00-3122	Sale Surplus Property		0	0
686	644	650	420	100-18-01-3020	Harr Interest		500	500
2,066	812	650	3,347		Other Resources (Restr)		500	500
246,026	252,699	264,966	201,930		Revenue		239,978	239,978
					Expense			
22,654	20,938	23,456	18,074	100-18-00-4002	Juvenile Director	0.25	25,476	25,550
69,159	69,751	80,127	60,492	100-18-00-4011	Division Supervisor	0.97	83,269	86,113
4,068	2,574	10,051	0	100-18-00-4021	Diversion Coord.		0	35,672
55,757	107,328	118,222	89,239	100-18-00-4037	Juvenile Probation Officer III	2.91	183,359	189,535
75,538	26,937	30,110	23,035	100-18-00-4038	Juvenile Probation Officer II		0	0
41,305	41,693	47,056	34,619	100-18-00-4053	Secretary	0.97	53,808	55,679
0	0	0	0	100-18-00-4054	Office Specialist		0	35,672
3,888	6,319	25,808	2,471	100-18-00-4085	PT Help	0.49	15,014	15,014
0	0	0	0	100-18-00-4090	Overtime		1,000	1,000
61,423	38,944	44,961	30,227	100-18-00-4101	PERS		52,150	61,354

FY13	FY14	FY15	FY15 YTD		Description	FTE	FY16	FY16
Actual	Actual	Budget	Actual	Account			Proposed	Requested
20,748	21,036	25,614	17,271	100-18-00-4102	FICA Tax		27,687	33,984
5,905	5,500	6,846	4,299	100-18-00-4103	Worker's Compensation		9,126	10,495
70,705	65,855	87,825	45,279	100-18-00-4104	Insurance Benefits		64,827	115,067
141	124	222	62	100-18-00-4105	WBF		179	240
5,635	1,678	0	-5,349	100-18-00-4106	Unemployment Insurance		3,619	4,442
436,927	408,675	500,298	319,719		Personal Services	5.59	519,514	669,819
1,495	1,481	1,600	1,506	100-18-00-4311	Cell Phone Expense		2,000	2,000
1,734	1,159	7,000	1,707	100-18-00-4321	Supplies		5,000	5,000
2,190	2,186	2,400	1,060	100-18-00-4322	Copier Maintenance		2,400	2,400
1,658	2,005	2,600	2,484	100-18-00-4588	GL and Property Insurance		2,950	2,950
245	887	1,500	0	100-18-00-4710	Mileage		1,500	1,500
5,731	4,027	8,000	3,333	100-18-00-4711	Vehicle Fuel		8,000	8,000
1,965	2,134	4,000	2,147	100-18-00-4714	Vehicle Maintenance		4,000	4,000
204	0	200	0	100-18-00-4715	Auto Expense		200	200
2,964	1,264	6,000	2,990	100-18-00-4720	Conferences and Training		6,000	6,000
1,243	1,261	1,500	1,450	100-18-00-4730	Membership Dues		1,500	1,500
56,420	60,650	70,000	47,060	100-18-00-4736	Detention Expense		75,000	75,000
0	0	300	128	100-18-00-4830	Witness Fees		100	100
12,567	12,086	32,000	2,979	100-18-00-4832	Juvenile Diversion Plan		30,000	30,000
6	0	200	0	100-18-00-4835	Comm Service Work Program		5,000	5,000
2,730	4,430	6,000	4,446	100-18-00-4837	OYA Flex Expense		6,700	6,700
165	0	0	0	100-18-00-4838	In-Home Treatment Exp		0	0
9,220	916	16,000	13,405	100-18-00-4841	Contract Temp Help		25,000	25,000
100,537	94,485	159,300	84,694		Materials and Services		175,350	175,350
0	23,136	23,751	19,631	100-18-00-4107	PERS Bond		27,374	31,871
0	11,828	13,793	9,894	100-18-00-4108	PERS 822		15,925	19,546
107,158	109,570	126,050	94,538	100-18-00-4593	Administrative Allocation		110,313	110,313
107,158	144,534	163,594	124,063		Transfers		153,612	161,730
644,622	647,694	823,192	528,477	18	Expense	5.59	848,475	1,006,899
246,026	252,699	264,966	201,930		Revenue Total		239,978	239,978
644,622	647,694	823,192	528,477		Expense Total	5.59	848,475	1,006,899
(398,596)	(394,995)	(558,226)	(326,546)		Grand Total		(608,497)	(766,921)

County Counsel - General Fund 100-19

The County Counsel's Office is mandated by Oregon state law to advise the Board of County Commissioners and other county officers and Departments, to render services in connection with legal questions of a civil nature, to prosecute violations of county law and to provide additional services as the Board decides. More specifically, the County Counsel's office reviews all contracts and any other items of legal significance that the County approves; drafts ordinances, orders and resolutions; attends and provides counsel during Board meetings and Advisory Committee meetings; manages tort claims and litigation; provides risk management services; manages outside legal counsel services, and represents the County in dispute resolution and various court proceedings. The office currently includes two full time licensed attorneys and one part time legal assistant.

FY 2015-2016 Highlights and Significant Changes

We are on course for another very busy year. Although reduced, on-going furlough days will continue to affect the timeliness of output and the ability to work on important but lower priority projects. We will continue to work on a reactionary basis. Ability to plan and to be proactive is limited, but getting better as furlough days are reduced. Next fiscal year we expect to accomplish the following:

- Flood Recovery: Complete legal work to finish buy-out for commercial properties in Vernonia. Establish a program for use of FEMA acquired property and transfers to the City of Vernonia. Close out grants.
- Purchasing Update: Update contracting manual based on the new public contracting ordinance, provide training, and update contract forms.
- Public Records Update: Re-write County's public records ordinance.
- Mass Gathering Update: Update the County's mass gathering ordinance.
- Transit Business Plan: Provide legal support for the completion of a Transit business plan, including a proposal to provide vehicle maintenance for County vehicles (motor pool).
- Scappoose Transit Center: Provide legal support for the acquisition of property and construction of a Transit Center in Scappoose.
- Continue litigation defense. Litigation has been filed against the County and officials individually. We expect time intensive defense of these claims to continue through FY 2016.
- Finalize Columbia Health District dissolution.
- Continue ordinance updates. Many County ordinances are due for updating. Review of all County ordinances occurred in 2015. Implementation will continue in 2016.

- Lands. We expect to complete several land sales in 2016 and provide legal support during adoption of policies related to land sales. We expect to conduct a procurement for gas administration.
- CCDA. We expect to spend a significant amount of time addressing Urban Renewal Debt Repayment and implementation of Urban Renewal Plan projects. Negotiate and draft development contracts.
- LDS. Address medical and recreational marijuana legislation and regulations.
- Purchasing. Assist with several large procurement projects.

FY 2014-2015 Accomplishments

It has been a very busy year. Highlights include:

- Columbia County Jail. Preparation for potential jail shut down. Substantial time was spent preparing for the expected Jail shut down.
- Public Contracting Ordinance. Revised the public contracting ordinance consistent with Oregon law.
- Fair. Addressed real property issues and updated agreements.
- Ordinance updates. Reviewed all County ordinances in 2015. Implementation of needed changes will continue in 2016.
- Procurement. Assisted with several large procurement projects.

Columbia County General Fund **County Counsel** Account: 100-19

Department Budget Summary

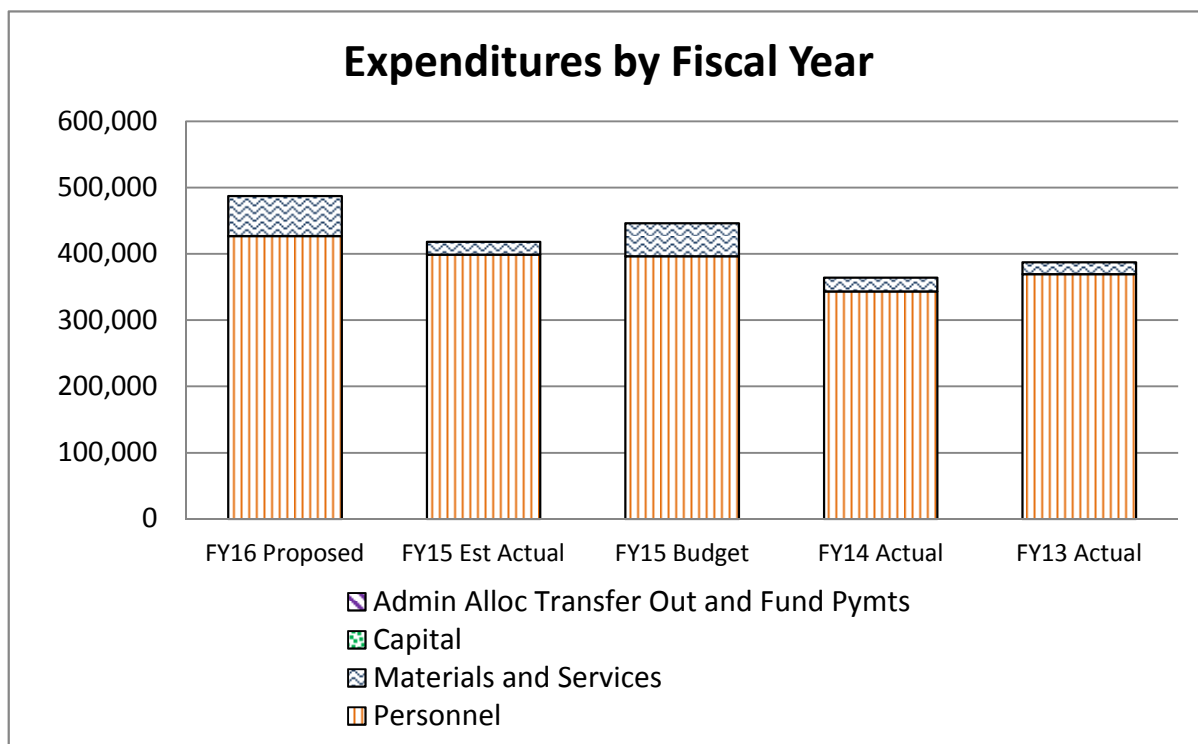
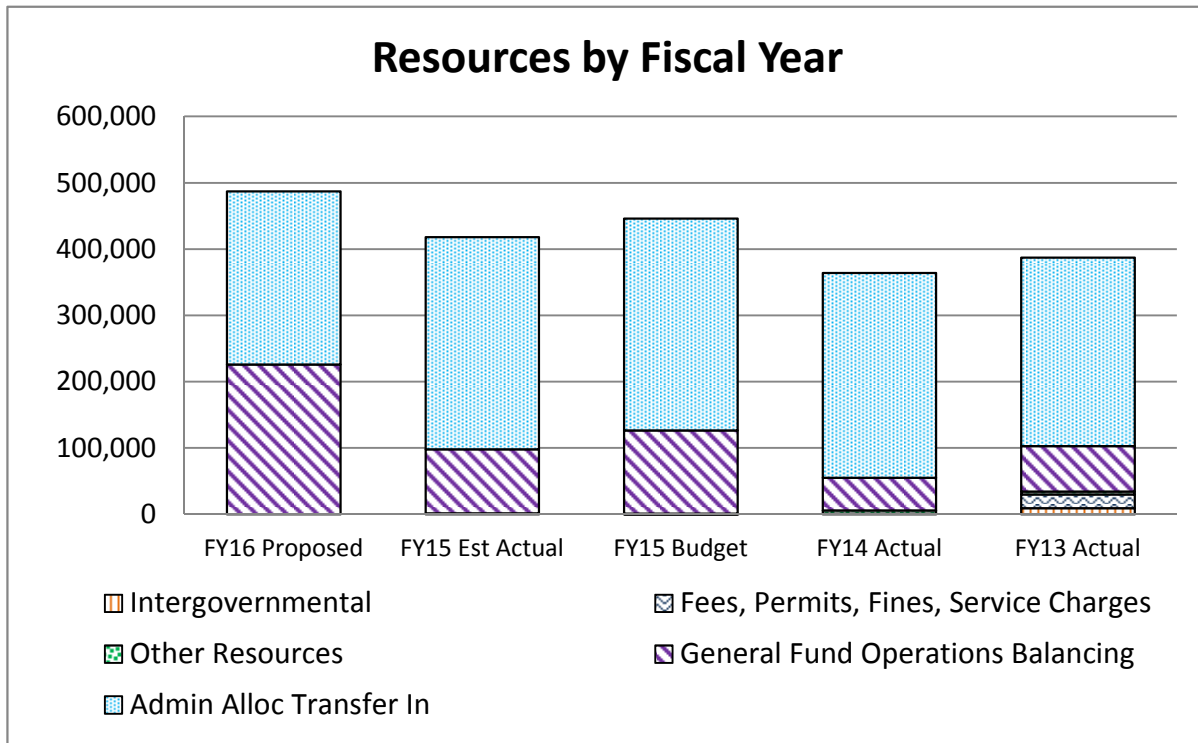
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	9,300
Fees, Permits, Fines, Service Charges	0	0	250	1,305	20,955
Other Resources	0	1,471	1,000	4,652	4,329
Current Year Restricted	0	1,471	1,250	5,958	34,584
General Fund Operations Balancing	226,230	96,961	125,367	49,313	68,645
Transfers In (Admin Alloc)	261,156	319,822	319,822	309,049	284,136
Current Year Other Resources	487,386	416,783	445,189	358,361	352,781
Total Available Resources	487,386	418,254	446,439	364,319	387,365
<u>Expenditures</u>					
Salary	269,982	261,744	256,395	218,153	245,407
Benefits	122,603	110,208	110,036	95,577	118,908
PR Transfers (Unemp, PERS Bond & Reserve)	<u>34,401</u>	<u>26,901</u>	<u>30,108</u>	<u>29,754</u>	<u>5,022</u>
Personnel	426,986	398,853	396,539	343,485	369,338
Materials & Services	<u>60,400</u>	<u>19,401</u>	<u>49,900</u>	<u>20,834</u>	<u>18,027</u>
Program Budget	487,386	418,254	446,439	364,319	387,365
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	487,386	418,254	446,439	364,319	387,365
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	487,386	418,254	446,439	364,319	387,365

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	2.85
FY15 (12 furlough days)	2.87
FY14 (26 furlough days)	2.70
FY13 (26 furlough days)	2.70
FY12 (26 furlough days)	2.70
FY11 (4 furlough days)	3.10

Resource and Expenditure Charts

General Fund Department: County Counsel



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
County Counsel

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FY13	FY14	FY15	FY15 YTD	Account	Description	FTE	FY16	FY16
Actual	Actual	Budget	Actual				Proposed	Requested
				100	General Fund			
					Revenue			
				19	County Counsel			
11,584	0	0	0	100-19-00-3250	Resource Impact Fees		0	0
11,584	0	0	0		Rest Fees, Lic, Perm, Fines,		0	0
9,370	1,305	250	0	100-19-00-3104	Reimb from State/Local Govt		0	0
9,370	1,305	250	0		Rest Fee,Srvce Chrg (Stat/Loc)		0	0
9,300	0	0	0	100-19-00-3500	CIS Grant		0	0
9,300	0	0	0		Restr Private Grant/Donation		0	0
284,136	309,049	319,822	239,867	100-19-00-3075	Admin Alloc		261,156	261,156
284,136	309,049	319,822	239,867		Rest Interfund Transf/Intrnl S		261,156	261,156
792	4,652	1,000	3,049	100-19-00-3100	Refund of Expenses		0	0
3,537	0	0	0	100-19-00-3128	Settlement Rev		0	0
4,329	4,652	1,000	3,049		Other Resources (Restr)		0	0
318,719	315,007	321,072	242,916		Revenue		261,156	261,156
					Expense			
105,922	111,393	124,923	94,245	100-19-00-4007	County Counsel	0.97	134,085	138,664
73,929	76,116	85,406	63,735	100-19-00-4008	Assistant County Counsel	0.97	91,445	94,625
65,557	0	0	0	100-19-00-4013	Paralegal/N.R. Admin		0	0
0	30,544	41,065	30,795	100-19-00-4048	Legal Assistant	0.87	39,452	40,824
0	100	5,000	5,486	100-19-00-4085	Extra Help	0.04	5,000	5,000
51,052	30,435	35,824	26,278	100-19-00-4101	PERS		43,855	45,366
18,173	16,165	19,614	14,424	100-19-00-4102	FICA Tax		20,654	21,352
226	238	254	175	100-19-00-4103	Worker's Compensation		308	318
49,372	48,666	54,228	40,725	100-19-00-4104	Insurance Benefits		57,694	57,694
86	73	116	46	100-19-00-4105	WBF		93	93
5,022	1,251	0	-4,271	100-19-00-4106	Unemployment Insurance		2,700	2,791
369,338	314,981	366,430	271,637		Personal Services	2.85	395,285	406,727
1,559	1,525	1,300	283	100-19-00-4321	Supplies		11,300	11,300
1,938	2,515	2,300	876	100-19-00-4322	Copier Maintenance		2,300	2,300
1,250	1,358	1,800	260	100-19-00-4335	Books-Library & Periodicals		1,800	1,800
362	750	1,300	660	100-19-00-4710	Mileage		1,300	1,300
1,679	1,483	1,500	1,827	100-19-00-4720	Conferences and Training		2,000	2,000
1,259	1,239	1,700	1,299	100-19-00-4730	Membership Dues		1,700	1,700
9,980	10,905	40,000	970	100-19-00-4750	Contract Services-Legal		40,000	40,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	1,060	0	0	100-19-00-4841	Contract & Temp Services		0	10,000
18,027	20,834	49,900	6,175		Materials and Services		60,400	70,400
0	18,909	19,047	16,480	100-19-00-4107	PERS Bond		20,042	19,666
0	9,594	11,061	8,306	100-19-00-4108	PERS 822		11,659	12,061
0	28,504	30,108	24,786		Transfers		31,701	31,727
387,365	364,319	446,439	302,599	19	Expense	2.85	487,386	508,853
318,719	315,007	321,072	242,916		Revenue Total		261,156	261,156
387,365	364,319	446,439	302,599		Expense Total	2.85	487,386	508,853
(68,645)	(49,313)	(125,367)	(59,683)		Grand Total		(226,230)	(247,698)

Veterans' Service Office - General Fund 100-35

Veterans' services in Columbia County are outsourced to a local non profit, the Community Action Team. The program receives support from federal revenues passed through the Oregon Department of Veterans Affairs as well as local, unrestricted revenue received by the county. The State contribution to cover these services has yet to be defined so it has been budgeted as essentially flat this fiscal year. Should state funds come in lower, the County will meet the current contractual costs of the program.

Columbia County Veterans Services is dedicated to ensuring all of the county's veterans, survivors and dependents are aware of the benefits they may be entitled as a result of the veteran's military service. VA benefits include: compensation for service connected disabilities; pension for qualifying veterans and surviving spouses whose income is at or below national poverty levels, health and dental care for qualifying veterans, education assistance and vocational rehabilitation training, burial and cemetery benefits, special compensation and pension for veterans, spouses and survivors who require the aid and assistance for another to maintain quality of life, loan guarantee program to purchase homes, special adaptive housing and equipment for seriously disabled veterans, in-patient and out-patient alcohol/drug treatment programs and mental health counseling for qualifying veterans.

The Veteran Service Office functions as a liaison between Department of Veterans Affairs, Oregon Department of Veterans Affairs, active and reserve military service. The primary mission of the Veterans Service Officer is to serve as an advocate and advisor for the veteran and or claimant; ensuring the veterans concerns and or issues with the Veterans Administration or Department of Defense are addressed and resolved in accordance with Title 38 United States Code of Service and 38 Code of Federal Regulations.

FY 2015-2016 Highlights and Significant Changes

Next fiscal year, we expect to have a similar uptick in results and veterans served as described in the next section. The advertising and outreach campaigns are expected to continue to increase awareness in the veterans programs available in Columbia County.

FY 2014-2015 Accomplishments

During FY 2014-2015 (as of March 7, 2015) the Veteran Service Office conducted 560 interviews, returned 920 call from clients, prepared over 834 document and submitted 144 new claims of behalf of clients. During period July 1, 2014 through March 7, 2015, the Veterans Service Office added 93 new clients. During this FY, 85 clients received \$508,397 from the Veterans Administration. The Veterans Service Office now represents 1400 clients within Columbia County; 33% increase in clients within the last biennial cycle.

Through the nine month of this current FY, the Veterans Service Office has spent in excess of 370 hours of outreach in the communities of Vernonia, Clatskanie, Rainer, St Helens and Scappoose. As an accredited representative with the Veterans Administration, the Veteran Service Officer represented 2 veterans and the Board of Veterans Appeals and 4 veterans at the board of appeals at the Portland VA Regional Office. Veterans Service Office also represented the interest of the Columbia County veterans at 2 VA regional town hall meetings and at the VA Agent Orange symposium.

In regarding to the additional funding provided by the Oregon Department of Veterans Affairs, our advertising campaign continues with the Columbia County Rider, St Helens Chronicle, South County Spotlight, Clatskanie Chief, Vernonia Voice and KOHI Radio. During the Grant period from February 2014 through June 2015, to date this office has added 190 new clients to the Columbia County Veteran Service Office representation, submitted 232 new claim and the veterans have received \$ 857,488 in a VA retro payments

On June 6, 2015, the Veterans Service Office will conduct a town hall meeting in the community of Clatskanie; additionally, the plans are underway to conduct a town hall meeting in the Community of Vernonia in May 2015 or June 2015. The intent of the town hall meeting is to determine the unique issues the veterans in these communities are facing and to develop plans to meet their needs

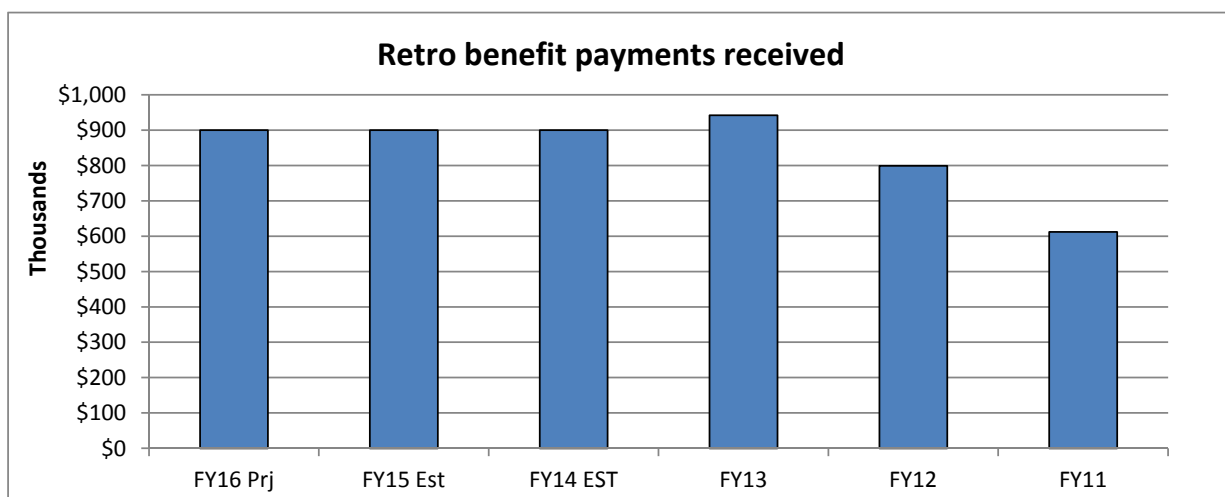
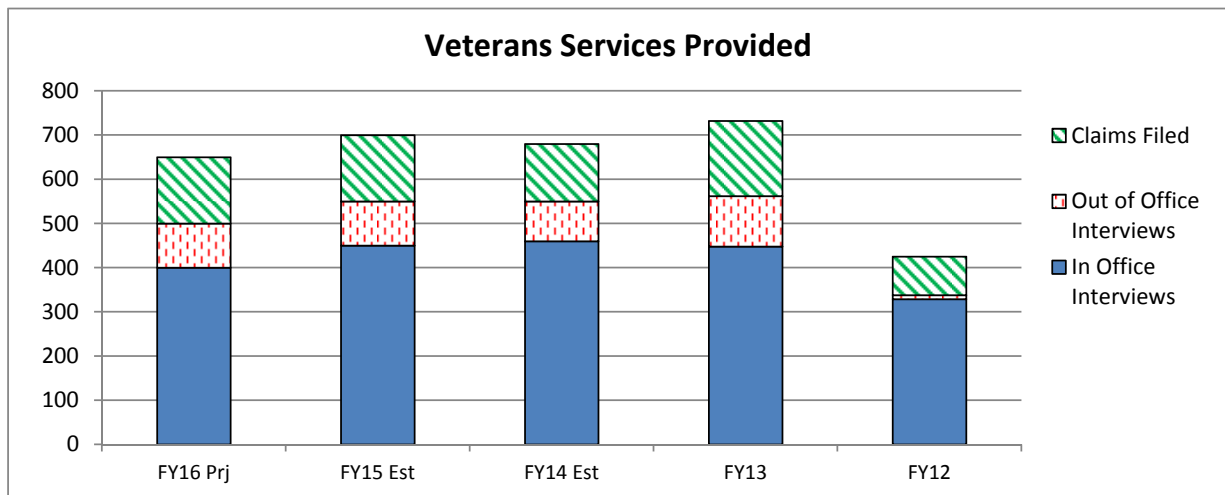
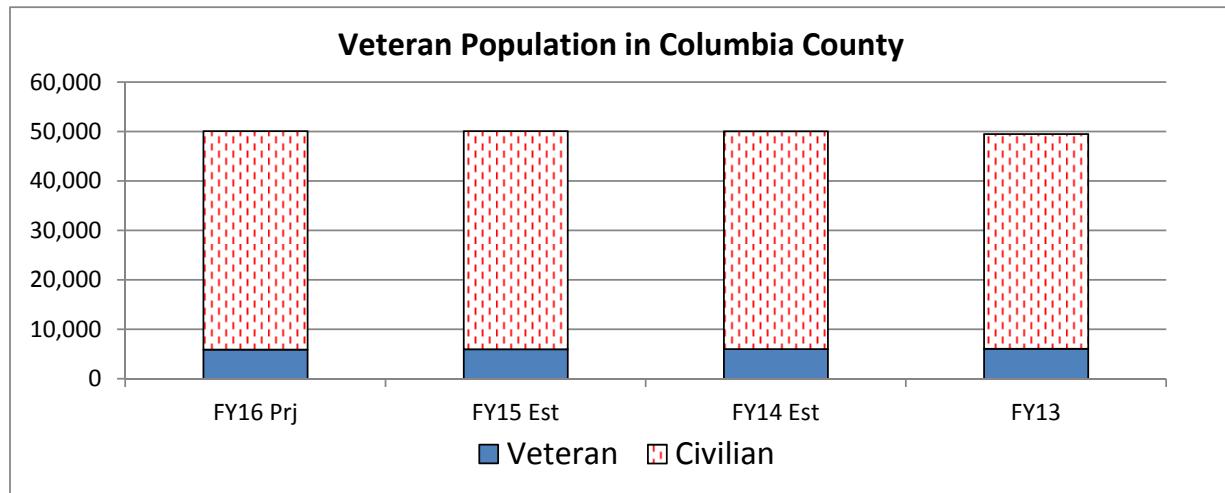
During the 2013-2014 the Veteran Service office conducted 429 interviews, returned 912 calls from clients, prepared and submitted over 1275 documents and submitted 232 new claims on behalf of clients. Additionally, during this FY, the Veterans Service Office added 199 new clients. During FY 2013-2014, 139 clients received \$942,336 in retro payments from the Veterans Administration.

In July 2013, the Veteran Service office received \$10, 000 from the Oregon Department of Veterans Affairs to support veteran outreach events throughout the county. In FY 2013-2014 the Veteran Service Office spent an in excess of 320 hours outreach in the communities of Vernonia, Clatskanie, Rainer, St Helens and Scappoose. In February 2014, the Veterans Service Office was awarded an additional \$ 41,700 from the Oregon Department of Veterans Affairs for outreach. The outreach dollars were allocated to for has media advertising throughout the county and the Veterans Stand Down event that was held in February 2014. The Veterans Stand Down event was attended by 320 veterans and supported by 15 organizations throughout the community.

Veterans Services

Columbia County, Oregon

Statistics and Operating Indicators



Columbia County

General Fund

Veterans Services

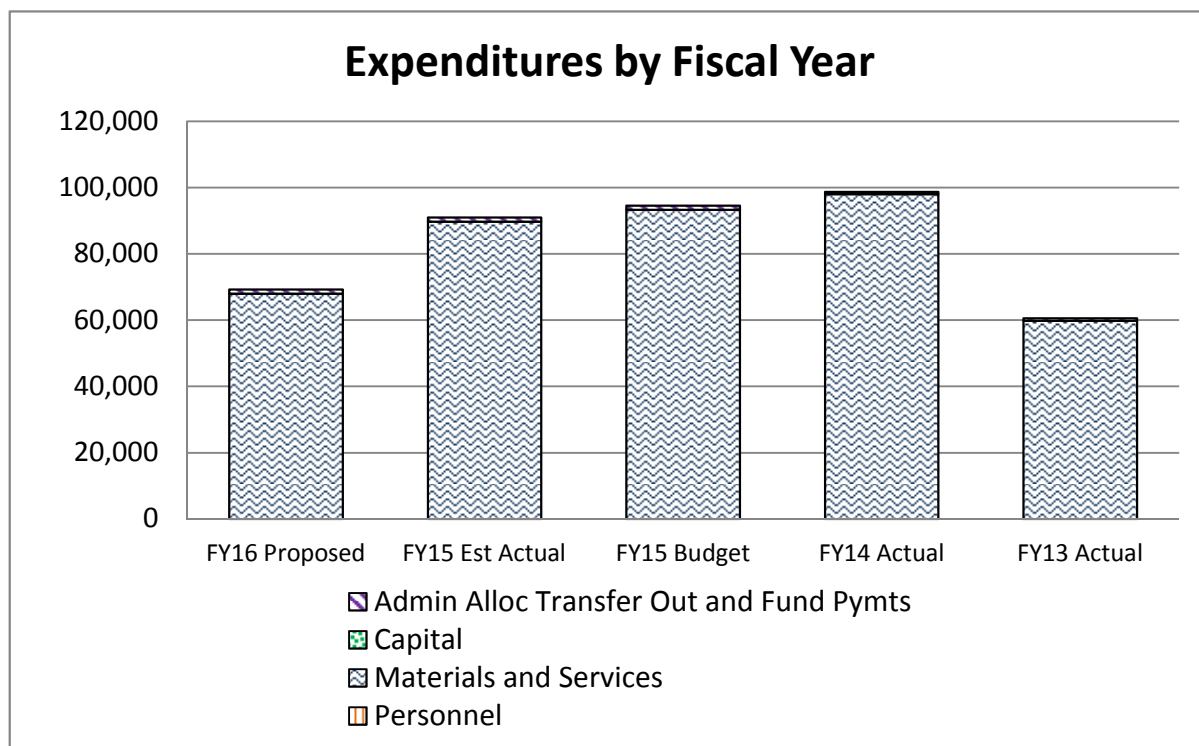
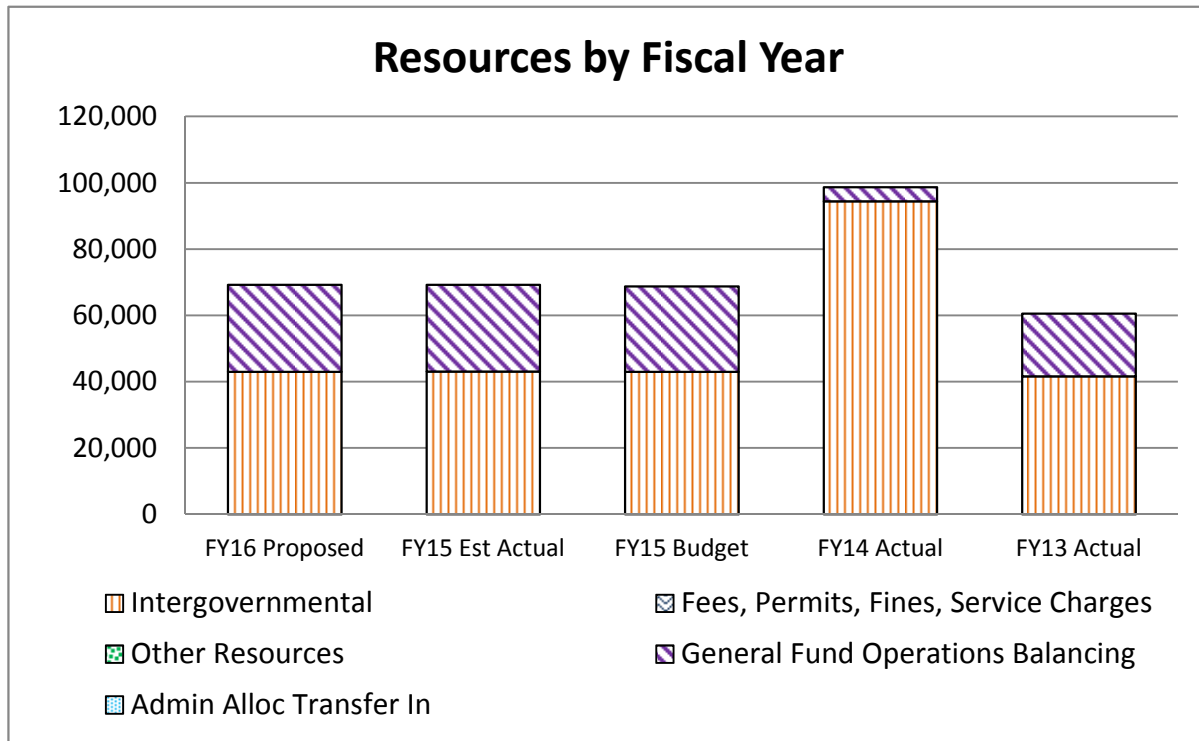
Account: 100-35

Department Budget Summary

	FY16 Proposed	FY15 Est. Actual	FY15 Sup. Budget	FY14 Actuals	FY13 Actuals
Revenues					
Restricted Beginning Balance	0	21,700	25,850	0	0
Total Beginning Balance	0	21,700	25,850	0	0
Intergovernmental	43,000	43,131	43,000	94,488	41,635
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	43,000	43,131	43,000	94,488	41,635
General Fund Operations Balancing	26,250	26,119	25,750	4,262	18,950
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	26,250	26,119	25,750	4,262	18,950
Total Available Resources	69,250	90,950	94,600	98,750	60,584
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>68,000</u>	<u>89,700</u>	<u>93,350</u>	<u>98,000</u>	<u>59,834</u>
Program Budget	68,000	89,700	93,350	98,000	59,834
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	1,250	1,250	1,250	750	750
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	69,250	90,950	94,600	98,750	60,584
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	69,250	90,950	94,600	98,750	60,584

Resource and Expenditure Charts

General Fund Department: **Veterans Services**



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Veterans' Service Office

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FY13	FY14	FY15	FY15 YTD				FY16	FY16
Actual	Actual	Budget	Actual	Account	Description	FTE	Proposed	Requested
				100	General Fund			
					Revenue			
				35	Veterans' Service Office			
0	0	25,850	0	100-35-00-3004	Grant Beginning Balance		0	0
0	0	25,850	0		Restricted Fund Balance		0	0
41,635	42,788	43,000	21,566	100-35-00-3660	Veterans Service - State Reimb		43,000	43,000
0	51,700	0	0	100-35-01-3660	State Grants - Special		0	0
41,635	94,488	43,000	21,566		Restr State/ Local Govt Grant/		43,000	43,000
41,635	94,488	68,850	21,566		Revenue		43,000	43,000
					Expense			
59,834	68,000	68,000	34,000	100-35-00-4750	Contracted Services		68,000	68,000
0	30,000	25,350	10,000	100-35-01-4750	Special Grant Expense		0	0
59,834	98,000	93,350	44,000		Materials and Services		68,000	68,000
750	750	750	938	100-35-00-4593	Administrative Allocation		750	750
0	0	500	0	100-35-01-4593	Grant Admin Alloc		500	500
750	750	1,250	938		Transfers		1,250	1,250
60,584	98,750	94,600	44,938		Expense		69,250	69,250
41,635	94,488	68,850	21,566		Revenue Total		43,000	43,000
60,584	98,750	94,600	44,938		Expense Total		69,250	69,250
(18,950)	(4,262)	(25,750)	(23,372)		Grand Total		(26,250)	(26,250)

Public Health – General Fund 100-36

To provide for basic public health and environmental services, the state in partnership with the County contracts with the Public Health Foundation of Columbia County (the “Foundation”). In prior years the State contracted directly with the Columbia Health District for administration of all aspects of public health services. However, the Columbia Health District is now dissolved. As a private non-profit corporation, the Foundation was formed for the purpose of continuing public health services. However, because the Foundation is not a health district, beginning in FY 14 Columbia County must retain certain enforcement and related obligations to be administered by a County employee acting as the Local Public Health Administrator. The Local Public Health Administrator reports to the County Commissioners on these activities.

FY 2014-2015 Accomplishments

Public Health was added to the General Fund general ledger as a separate segment in FY14 in order to track more transparently the added oversight cost as well as the traditional contribution of public health dollars to the County’s public health service delivery partner in the community.

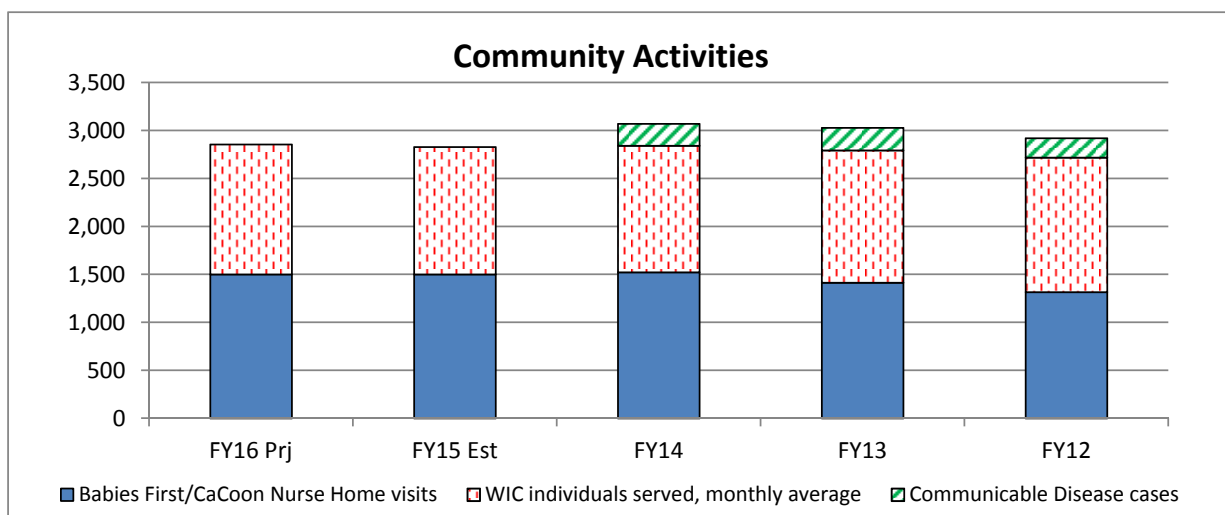
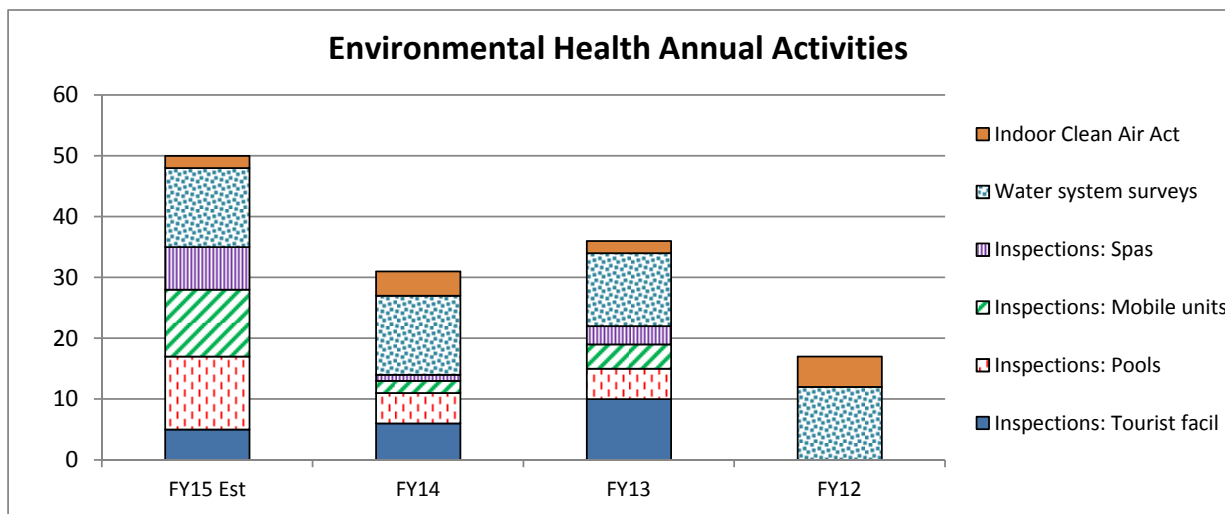
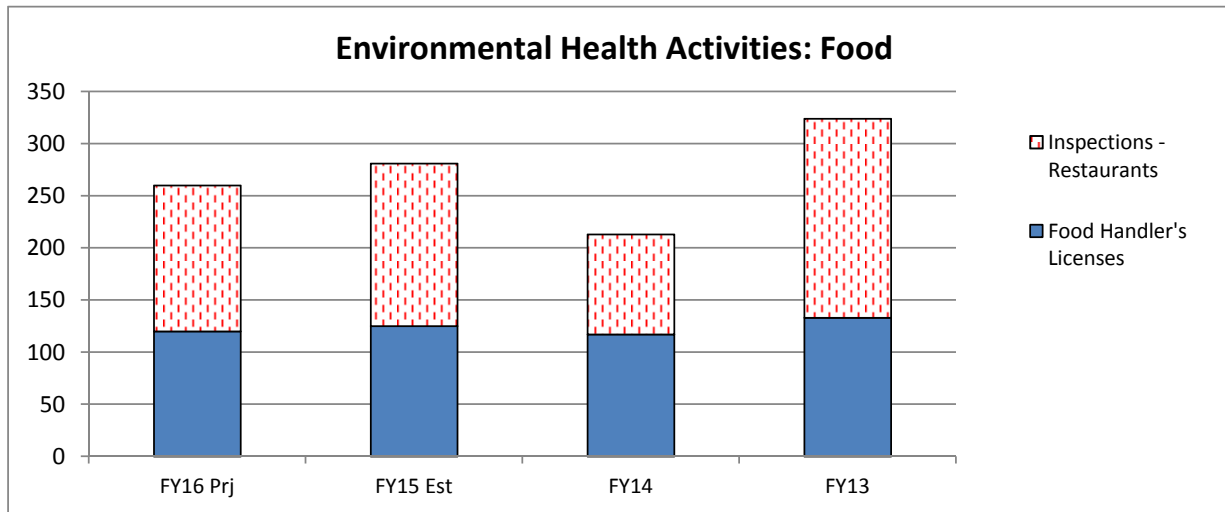
A full year of the part time staffer will be seen in FY15 (approximately \$10,000 total annually). An offsetting reimbursement can also be noted in the revenue side of this new general ledger chart segment.

The annual \$100,000 public health contribution is also noted here.

Public Health

Columbia County, Oregon

Statistics and Operating Indicators



Columbia County General Fund Public Health Account: 100-36

Department Budget Summary

	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	8,504	7,695	9,873	4,450	0
Current Year Restricted	8,504	7,695	9,873	4,450	0
General Fund Operations Balancing	100,000	100,000	98,000	100,000	0
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	100,000	100,000	98,000	100,000	0
Total Available Resources	108,504	107,695	107,873	104,450	0
Expenditures					
Salary	7,814	7,068	7,070	4,123	0
Benefits	612	632	553	316	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>78</u>	<u>-5</u>	<u>0</u>	<u>12</u>	<u>0</u>
Personnel	8,504	7,695	7,623	4,450	0
Materials & Services	<u>100,000</u>	<u>100,000</u>	<u>100,250</u>	<u>100,000</u>	<u>0</u>
Program Budget	108,504	107,695	107,873	104,450	0
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	108,504	107,695	107,873	104,450	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	108,504	107,695	107,873	104,450	0

* Prior to FY14, Public Health funds did not have separate accounting segment

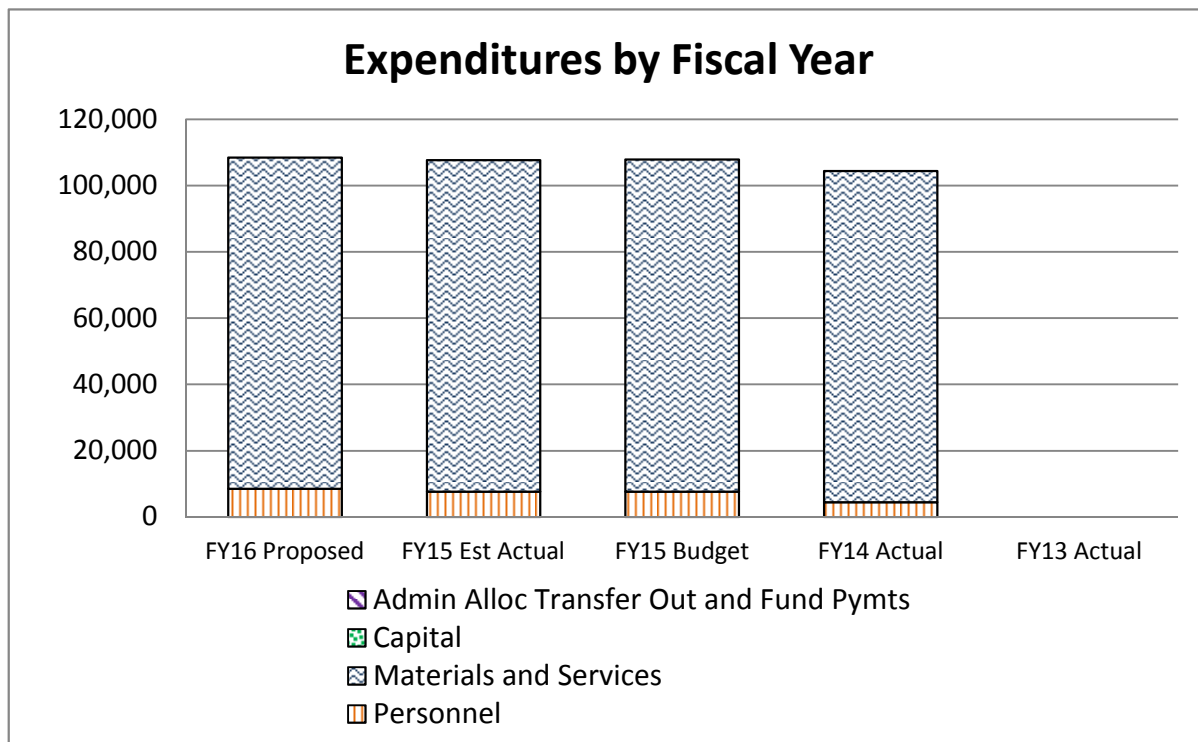
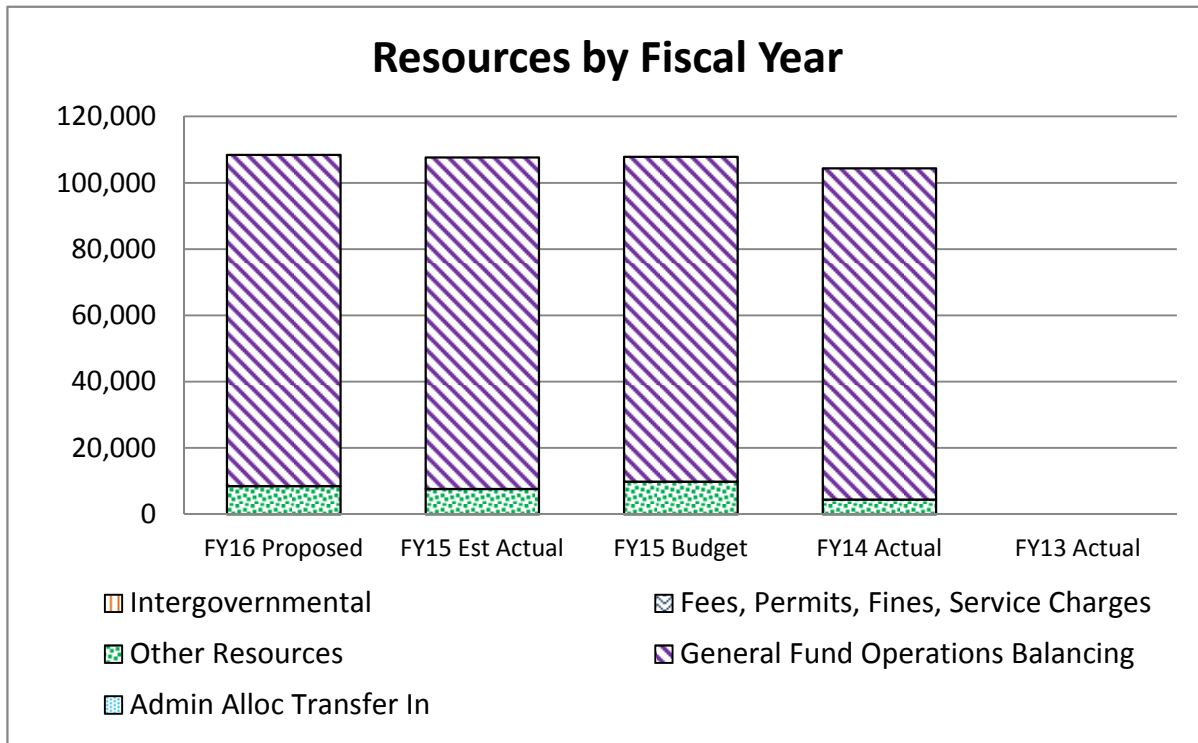
Authorized Positions - Full Time Equivalent

FY16	0.10
FY15	0.10
FY14	0.00
FY13	0.00
FY12	0.00
FY11	0.00

Resource and Expenditure Charts

Dept start FY14

General Fund Department: **Public Health**



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Public Health

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FY13	FY14	FY15	FY15 YTD				FY16	FY16
Actual	Actual	Budget	Actual	Account	Description	FTE	Proposed	Requested
				100	General Fund			
					Revenue			
				36	Public Health			
0	4,450	9,873	5,712	100-36-00-3503	Reimb of Expenses		8,504	8,504
0	4,450	9,873	5,712		Other Resources (Restr)		8,504	8,504
0	4,450	9,873	5,712		Revenue		8,504	8,504
					Expense			
0	4,123	7,070	5,301	100-36-00-4013	Administrator, Public Health	0.10	7,814	7,814
0	315	541	406	100-36-00-4102	FICA tax		598	598
0	0	9	8	100-36-00-4103	Workers Comp Insur		11	11
0	0	3	3	100-36-00-4105	WBF		3	3
0	12	0	-5	100-36-00-4106	Unemployment Insur		78	78
0	4,450	7,623	5,712		Personal Services	0.10	8,504	8,504
0	0	250	0	100-36-00-4321	Office Supplies and Exps		0	0
0	100,000	100,000	75,000	100-36-00-4975	Public Health Contractor		100,000	100,000
0	100,000	100,250	75,000		Materials and Services		100,000	100,000
0	104,450	107,873	80,712		Expense	0.10	108,504	108,504
0	4,450	9,873	5,712		Revenue Total		8,504	8,504
0	104,450	107,873	80,712		Expense Total	0.10	108,504	108,504
0	(100,000)	(98,000)	(75,000)		Grand Total		(100,000)	(100,000)

Court Mediation - General Fund 100-37

Oregon law provides for mediation services managed by its court system. Counties receive funds specifically for this work and are charged with paying for the services as directed by its state court partner.

FY2015-2016 Highlights and Significant Changes

The budget for Court Mediation is flat relative last year.

FY 2014-2015 Accomplishments

On the advice of state local budget law staff, the expense for mandated Court Mediation services should be moved to a department vested with oversight for the work. Because the County tracks the balance of these funds and reserves any unspent funds for the next year, it made sense to pair the revenue and expense in the same segment of the General Fund chart of accounts.

Columbia County

General Fund

Court Mediation

Account: 100-37

Department Budget Summary

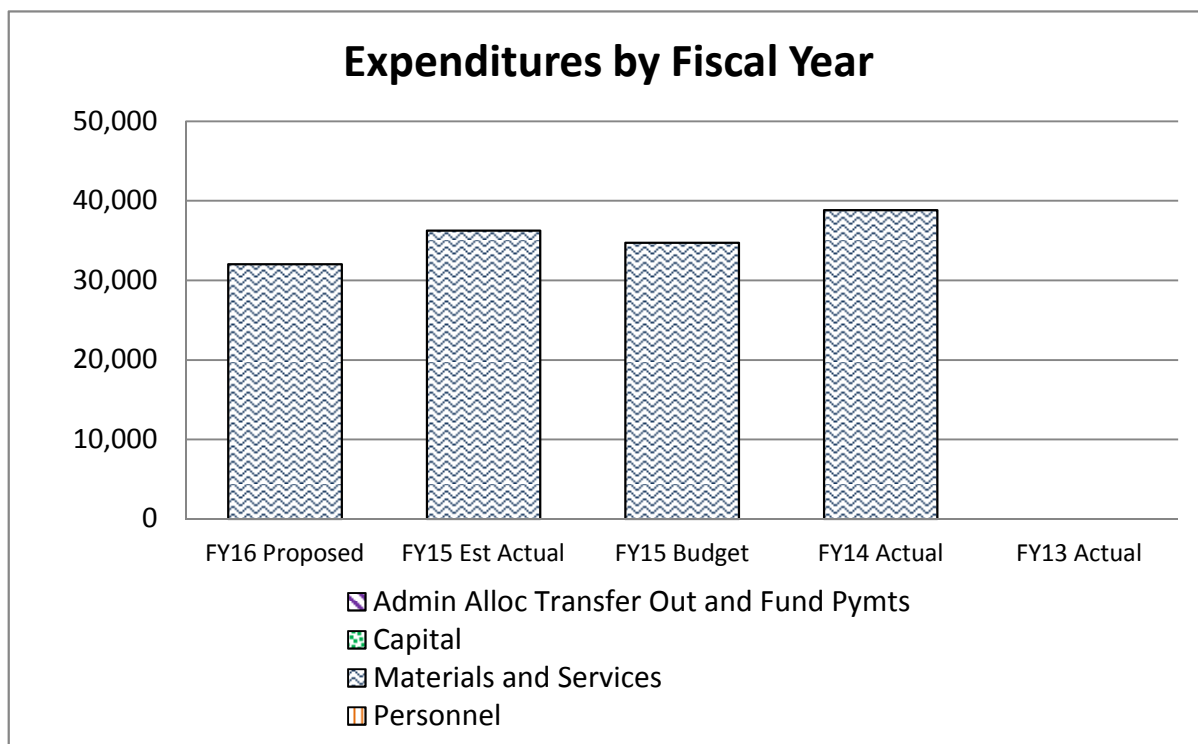
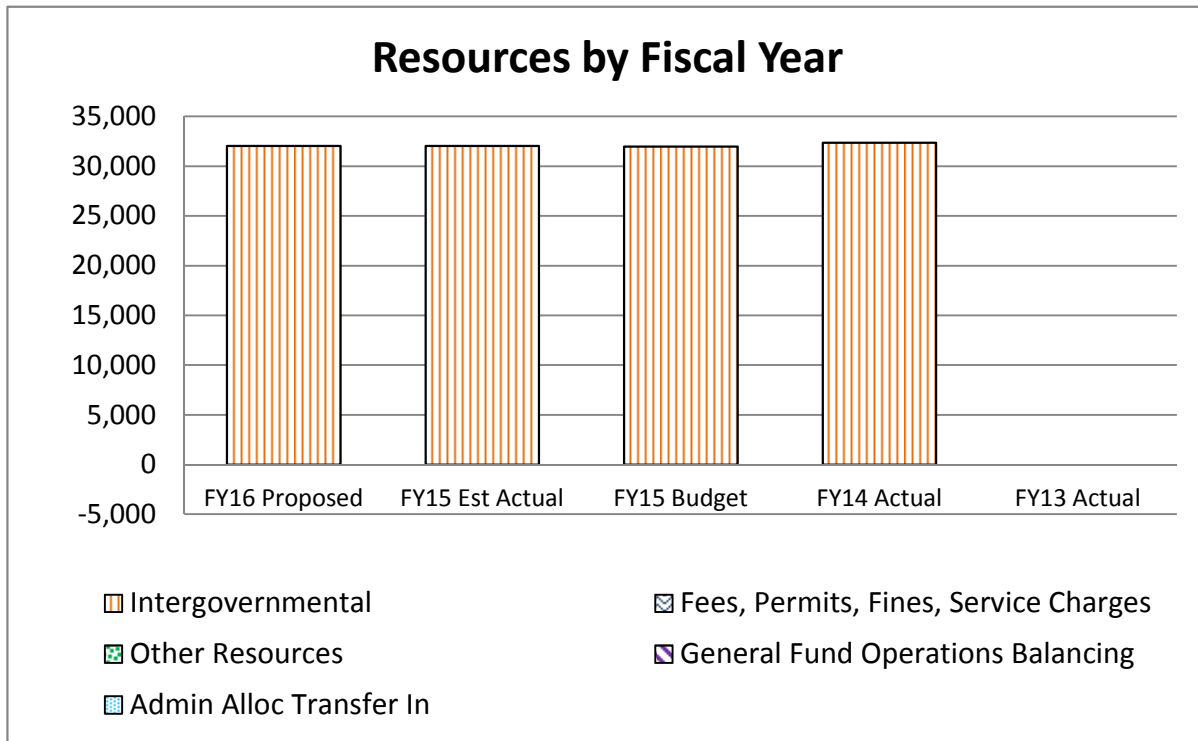
	FY16 Proposed	FY15 Est. Actual	FY15 Sup. Budget	FY14 Actuals	FY13* Actuals
Revenues					
Restricted Beginning Balance	0	4,229	2,722	10,671	0
Total Beginning Balance	0	4,229	2,722	10,671	0
Intergovernmental	32,051	32,051	32,000	32,378	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	32,051	32,051	32,000	32,378	0
General Fund Operations Balancing	0	0	0	0	0
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	32,051	36,280	34,722	43,049	0
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>32,051</u>	<u>36,280</u>	<u>34,722</u>	<u>38,820</u>	<u>0</u>
Program Budget	32,051	36,280	34,722	38,820	0
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	32,051	36,280	34,722	38,820	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	32,051	36,280	34,722	38,820	0

* Prior to FY14, restricted state funds did not have separate accounting segment

Resource and Expenditure Charts

Dept start FY14

General Fund Department: Court Mediation



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
 Court Mediation

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FY13	FY14	FY15	FY15 YTD				FY16	FY16
Actual	Actual	Budget	Actual	Account	Description	FTE	Proposed	Requested
				100	General Fund			
					Revenue			
				37	Court Mediation			
0	10,671	2,722	4,229	100-37-00-3004	Mediation Beginning Bal		0	0
0	10,671	2,722	4,229		Restricted Fund Balance		0	0
0	32,378	32,000	26,710	100-37-00-3070	State Court Mediation		32,051	32,051
0	32,378	32,000	26,710		Restr State/ Local Govt Grant/		32,051	32,051
0	43,049	34,722	30,939		Revenue		32,051	32,051
					Expenses			
0	38,820	34,722	24,412	100-37-00-4750	Mediation Services		32,051	32,051
0	38,820	34,722	24,412		Materials and Services		32,051	32,051
0	38,820	34,722	24,412		Expenses		32,051	32,051
0	43,049	34,722	30,939		Revenue Total		32,051	32,051
0	38,820	34,722	24,412		Expense Total		32,051	32,051
0	4,229	0	6,526		Grand Total		0	0

Emergency Management - General Fund 100-44

Columbia County Department of Emergency Management (DEM) is the coordinating entity for countywide emergency preparedness, response and recovery. Program aspects include plan development, training of responders and citizens, exercises, drills, grant acquisition and management, coordination of information and resources during major emergencies, and post-disaster recovery program administration.

Oregon Revised Statute 401.305 states “Each county of this state shall, and each city may, establish an emergency management agency which shall be directly responsible to the executive officer or governing body of the county or city.”

<http://www.oregonlaws.org/ors/401.305>

Columbia County DEM maintains an oversight advisory board known as the Homeland Security and Emergency Management Commission (HSEMC), which meets bi-monthly and actively makes planning and policy recommendations for the department to the Board of County Commissioners.

FY 2015-2016 Highlights and Significant Changes

Proposed Objectives

- Meet all FEMA grant requirements including conducting outreach, participating in quarterly exercises, completing 20 hours of training for each EMPG grant-funded staff member, and continually reviewing the Multi Jurisdiction Hazard Mitigation Plan (600 pages), updating County Emergency Operations Plan (800 pages), and Community Wildfire Protection Plan (130 pages) as needed.
- Complete all ICS training and the Professional Development Series (PDS).
- Meet all other grant requirements and grant reporting requirements in accordance with grant agreements.
- Continue to work with partner agencies and organizations such as CEPA, County Fire Defense Board, CENT, ARES, CERT, MRC, the Public Health Foundation of Columbia County, Columbia 911 Communications, as well as others.
- Recruit and train volunteers and employees to staff the County Emergency Operations Center.

Revenue Changes

The estimate for HSEMC Support Fee revenue, which comes from cities and districts around Columbia County to provide cost-share for the HSEMC Coordinator position, has been nearly \$52,000 for the past two years. However, in FY15, the contributions went up slightly, to

\$55,044. Several partners who hadn't been able to contribute in years past, did contribute in FY15. The HSEMC has mentioned desiring to reach out to utilities to see if they would join. The HSEMC Support Fee line item in the FY16 budget reflects an average of the lowest years' contributions and is conservatively listed at \$45,000. The HSEMC Coordinator position continues to be supported by HSEMC Support Fees and the EMPG grant.

In FY15 the EMPG program did not have the funding necessary to achieve reimbursement for all items in the DEM budget. In years past the EMPG funded up to 50% of department personnel costs and 50% of supplies and services. In FY15 the State announced that the grant would only fund 50% of personnel costs.

The department did not manage any State Homeland Security Grant funds for the past fiscal year.

Expenditure Changes

The HSEMC decided to continue engaging with the AmeriCorps/Oregon State Service Corps to bring on board another service member to support the department's Community Emergency Preparedness Project. This is the second year of this project. Carried over HSEMC contribution funds covered this cost.

Going into FY15, the department was staffed, with a Director, and a Coordinator. In September the Director took a planned maternity leave. During this time the coordinator moved into a Supervisor position and the former AmeriCorps member, at the completion of service, accepted a temporary position supporting the department. The increased salary for the supervisor role and the creation of a temporary position both contributed to expenditure changes for the fiscal year.

FY 2014-2015 Accomplishments

In FY15 the department received formal approval of the Multi-jurisdiction Hazard Mitigation Plan. All seven incorporated cities in Columbia County participated in the plan. With their participation and formal adoption, each of the jurisdictions and the county now qualify to apply for Federal Hazard Mitigation funding should there be a need. This current version of the plan is valid until 2019.

The department also worked on planning for the organization and tracking of spontaneous volunteers during a disaster. The Federal government provides public assistance reimbursement of 75% of the costs incurred during the response to a disaster. This leaves 25% of costs as a County match. However, that match can be offset in part by the donation of volunteer hours by County residents. Having a plan in place to accurately track and document those volunteer hours, therefore, is critical to our response.

The department has also conducted work on the County Emergency Operation Plan (EOP). The EMPG work plan now requires annual updates of that plan. To this end, the department has reviewed and modified the Emergency Support Function 8, with the help of representatives of from a wide range of disciplines, most notably public health. Emergency Management was also able to provide input on the Public Health Emergency plan.

Emergency Management also initiated the Readiness: Training Identification Preparedness Planning process during this fiscal year. In January 2015, the department conducted a workshop that examined the ability of response agencies and departments to fully implement the County EOP. Gaps identified in the ability to respond provided the basis for a multi-year training and exercise plan. This process also identified areas of the EOP needing updates.

In October, the department gained a new AmeriCorps volunteer through the Oregon State Service Corps. The focus of the volunteer's position was volunteer coordination, support for volunteer organizations as well as EOC support. The volunteer has been an incredible asset to the department.

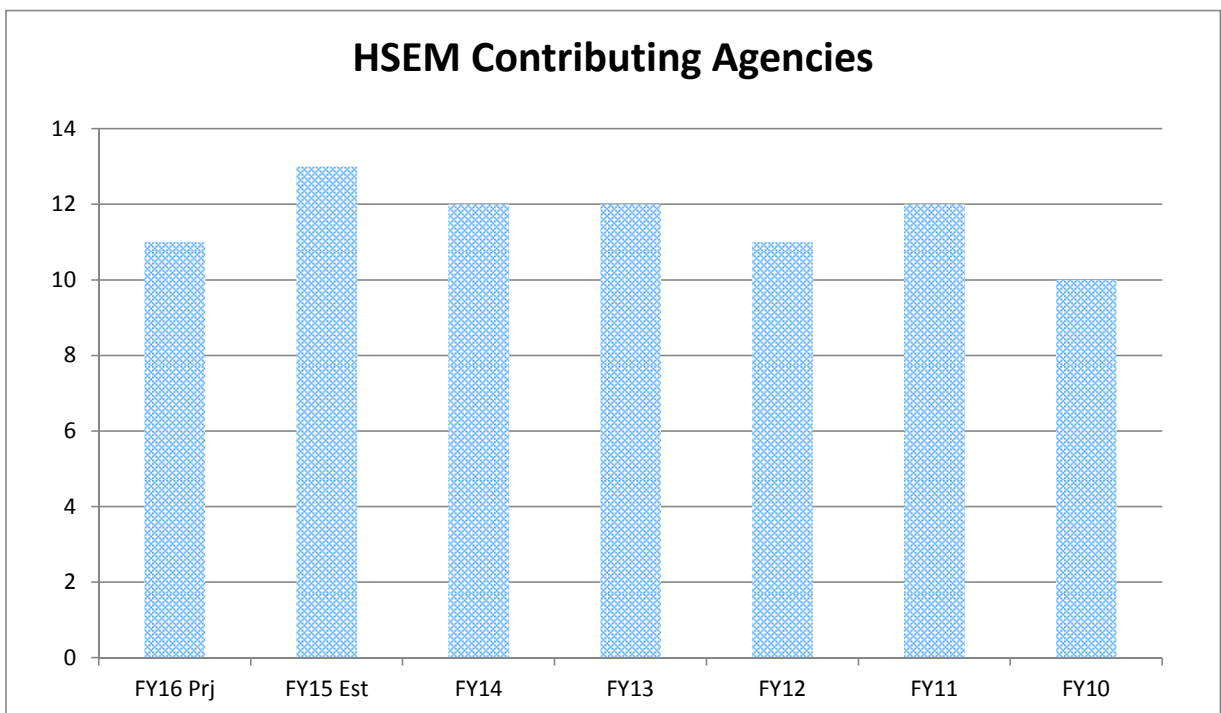
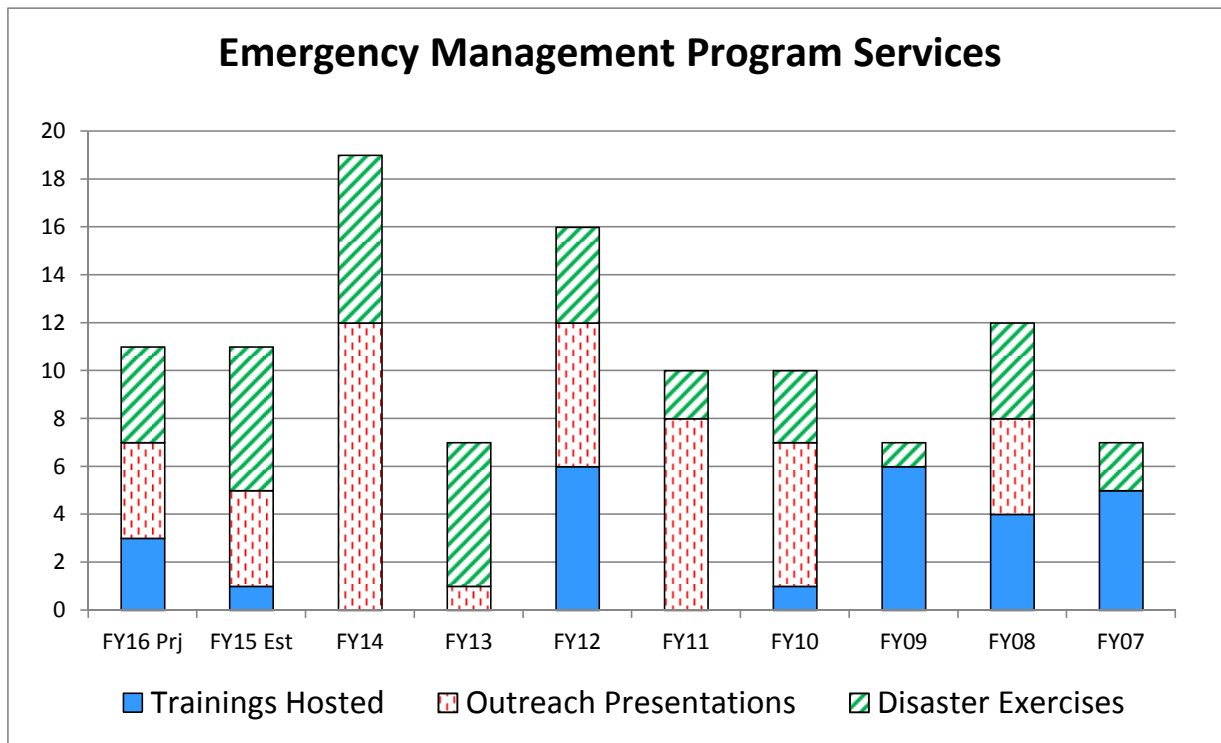
Other work in the prior year included:

- Staff assisted revising and editing city emergency operations plans. The City of Clatskanie and the City of Columbia City have now completed work on updating their EOPs with the help of a contractor that is funded by State grand funds. DEM staff supported these efforts and participated in the process.
- EM finished a collaborative process which updated the County's Multi-Jurisdiction Hazard Mitigation Plan. The plan is now valid for five years.
- EM provided free training on disaster preparedness.
- EM staff completed the required 20 hours of training to maintain State grant compliance.
- Finally, department staff participated in the following disaster exercises and real events October 2014 windstorm, December 2014 windstorm and partial EOC activation, Readiness Training Identification and Preparedness Planning (TTX), State Oil Train Disaster (TTX).

Emergency Management

Columbia County, Oregon

Statistics and Operating Indicators



Columbia County General Fund **Emergency Mgt** Account: 100-44**Department Budget Summary**

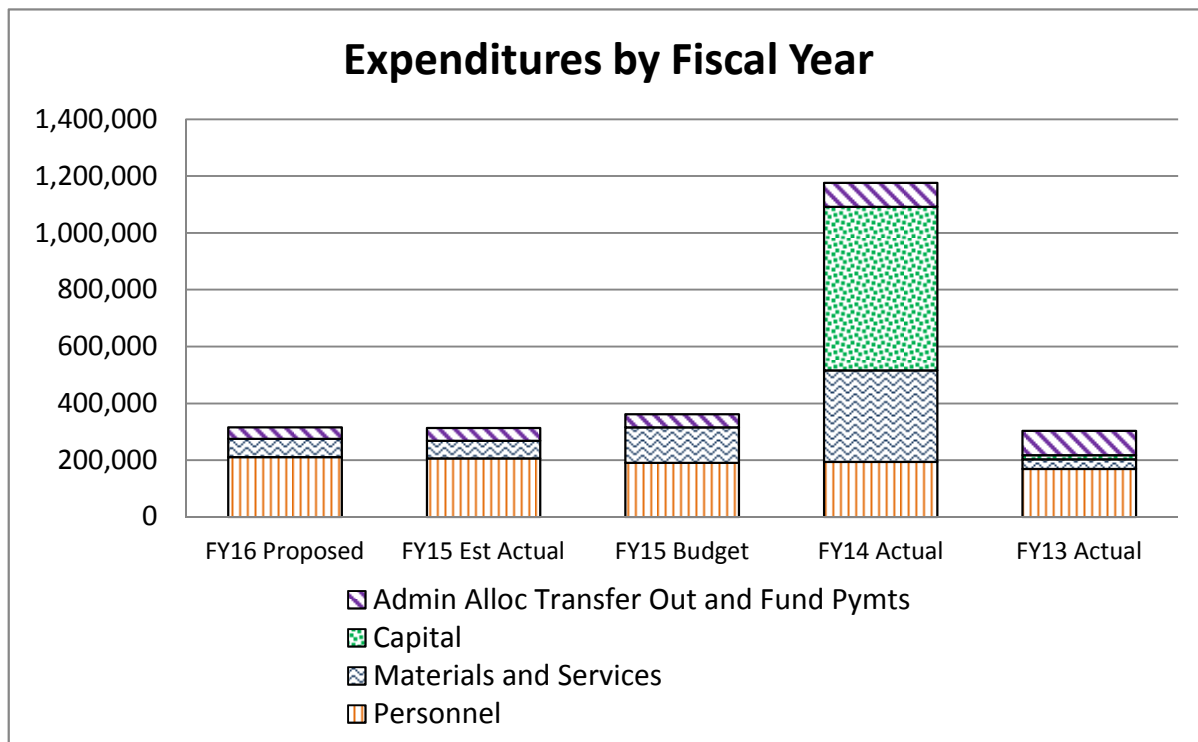
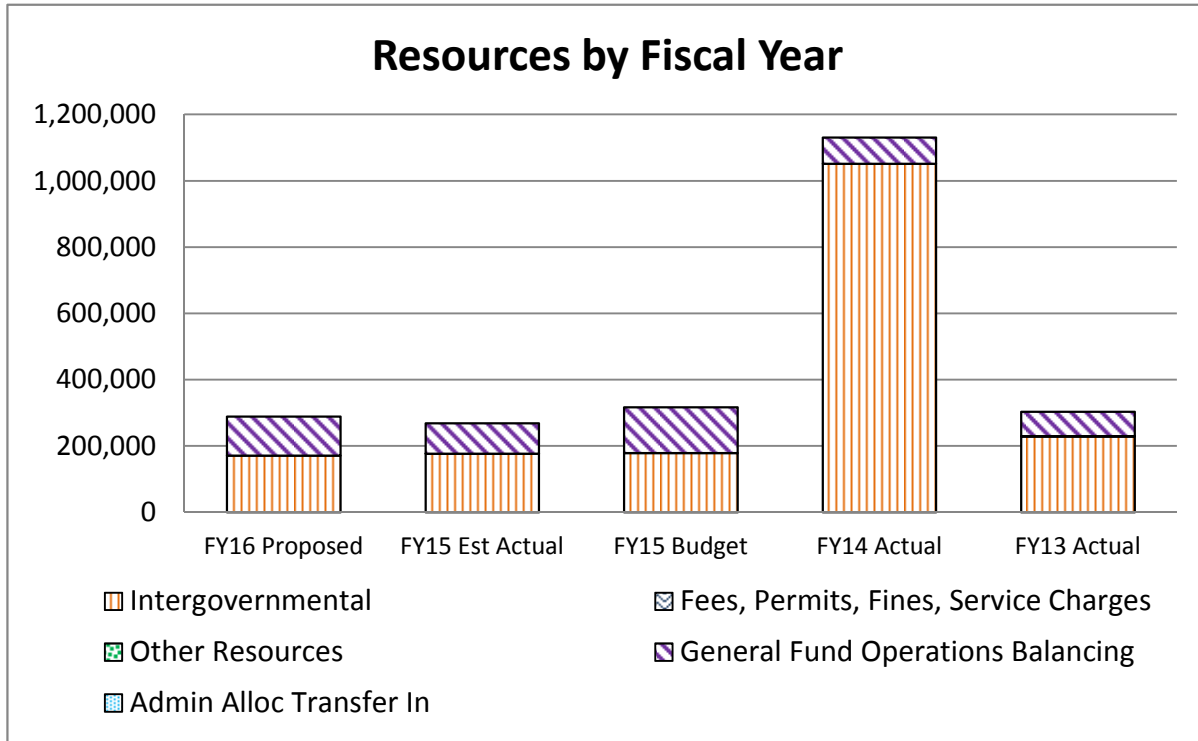
	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	27,000	45,000	45,000	45,000	0
Total Beginning Balance	27,000	45,000	45,000	45,000	0
Intergovernmental	171,782	177,202	179,347	1,051,914	229,638
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	97	0	0	223
Current Year Restricted	171,782	177,299	179,347	1,051,914	229,861
General Fund Operations Balancing	117,533	91,550	137,739	79,285	73,356
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	117,533	91,550	137,739	79,285	73,356
Total Available Resources	316,315	313,848	362,086	1,176,199	303,217
Expenditures					
Salary	125,880	127,799	113,103	121,719	109,036
Benefits	68,897	65,315	64,344	60,411	58,321
PR Transfers (Unemp, PERS Bond & Reserve)	<u>16,318</u>	<u>13,942</u>	<u>13,547</u>	<u>12,406</u>	<u>2,154</u>
Personnel	211,095	207,056	190,993	194,537	169,511
Materials & Services	<u>63,712</u>	<u>61,128</u>	<u>125,430</u>	<u>321,707</u>	<u>33,189</u>
Program Budget	274,807	268,184	316,422	516,243	202,700
Capital	0	0	0	576,132	14,957
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	41,508	45,664	45,664	83,823	85,560
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	316,315	313,848	362,086	1,176,199	303,217
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	316,315	313,848	362,086	1,176,199	303,217

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	1.94
FY15 (12 furlough days)	1.91
FY14 (26 furlough days)	1.80
FY13 (26 furlough days)	1.80 Federal grant position ended
FY12 (26 furlough days)	2.70
FY11 (4 furlough days)	3.00

Resource and Expenditure Charts

General Fund Department: Emergency Mgt



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Emergency Services

User: cuellaj
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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				44	Emergency Services			
0	45,000	45,000	45,000	100-44-01-3002	Assigned Beginning Balance		27,000	27,000
0	45,000	45,000	45,000		Restricted Fund Balance		27,000	27,000
86,333	342,709	50,000	18,785	100-44-02-3690	UASI Grants (federal)		5,000	5,000
10,777	475,503	0	0	100-44-03-3852	EOC - FEMA/OEC		0	0
92	18	94	0	100-44-04-3100	EM Fed/State Reimb of Exp		0	0
97,202	818,230	50,094	18,785		Restr Fed Grant/Donation		5,000	5,000
8,288	32,000	0	0	100-44-00-3562	SHSP Grant (State grant)		15,000	15,000
72,513	149,234	81,453	39,324	100-44-00-3675	EMPG-State Police		106,782	106,782
0	815	0	0	100-44-01-3100	Refund of Expenses		0	0
51,635	51,635	47,800	55,044	100-44-01-3265	Community Contributions		45,000	45,000
132,436	233,684	129,253	94,368		Restr State/ Local Govt Grant/		166,782	166,782
0	0	0	97	100-44-00-3100	Refund of Expenses		0	0
223	0	0	0	100-44-04-3120	Misc Conf & Training Reimb		0	0
223	0	0	97		Other Resources (Restr)		0	0
229,861	1,096,914	224,347	158,250		Revenue		198,782	198,782
					Expense			
0	57,063	63,994	48,004	100-44-00-4002	EM Director	0.97	68,501	70,870
52,420	0	0	20,772	100-44-00-4021	Coordinator		0	0
10,029	7,032	8,063	8,443	100-44-00-4101	PERS		7,316	7,569
4,010	4,365	4,896	5,348	100-44-00-4102	FICA Tax		5,240	5,422
57	63	83	128	100-44-00-4103	Workers' Compensation Ins.		98	101
11,772	15,825	20,619	19,392	100-44-00-4104	Insurance Benefits		22,789	22,789
28	27	29	13	100-44-00-4105	WBF		33	33
946	333	0	-2,032	100-44-00-4106	Unemployment Expense		685	709
0	0	0	0	100-44-00-4110	Flood Overtime		0	0
6,710	43,741	49,108	29,770	100-44-01-4021	HSEM Coordinator	0.97	55,879	57,809
0	0	0	0	100-44-01-4090	Overtime		1,500	1,500
0	3,154	6,188	2,253	100-44-01-4101	PERS		6,128	6,334
513	3,346	3,757	2,249	100-44-01-4102	FICA Tax		4,389	4,537
0	48	63	26	100-44-01-4103	Workers' Compensation Ins		82	85
1,139	19,272	20,619	11,387	100-44-01-4104	Insurance Benefits		22,789	22,789
4	25	27	18	100-44-01-4105	WBF		33	33
67	253	0	-367	100-44-01-4106	Unemployment Expense		574	593
49,906	20,916	0	0	100-44-02-4021	UASI Grant Coord.		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
9,568	1,073	0	0	100-44-02-4101	PERS		0	0
3,818	1,600	0	0	100-44-02-4102	FICA Tax		0	0
76	84	0	0	100-44-02-4103	Worker's Compensation Ins.		0	0
17,276	4,491	0	0	100-44-02-4104	Insurance Benefits		0	0
29	4	0	0	100-44-02-4105	WBF		0	0
1,141	209	0	0	100-44-02-4106	Unemployment Insurance		0	0
169,511	182,925	177,446	145,406		Personal Services	1.94	196,035	201,172
551	4,070	3,600	5,990	100-44-00-4310	Telephone		8,400	8,400
61	41	200	31	100-44-00-4320	Postage		200	200
645	578	500	173	100-44-00-4321	Office Supplies		500	500
1,688	1,688	1,700	1,306	100-44-00-4322	Copier Maintenance		1,800	1,800
620	1,362	750	560	100-44-00-4323	EOC Materials		750	750
57	40	150	725	100-44-00-4324	Radio Maintenance		1,500	1,500
1,037	264	1,000	0	100-44-00-4325	Computer Maintenance		1,000	1,000
0	773	3,000	1,058	100-44-00-4511	Electricity		1,560	1,560
0	238	900	305	100-44-00-4513	Water		510	510
0	158	300	196	100-44-00-4514	Garbage		312	312
0	2,737	7,400	5,192	100-44-00-4515	Contract Janitorial		7,683	7,683
502	510	561	1,264	100-44-00-4588	GL and Property Insurance		1,528	1,528
0	0	0	4,060	100-44-00-4600	RDPO Contribution		4,060	4,060
1,092	224	400	55	100-44-00-4701	Publishing & Advertising		400	400
911	964	1,100	504	100-44-00-4710	Mileage		1,100	1,100
246	327	700	592	100-44-00-4711	Vehicle Fuel		700	700
565	0	625	3	100-44-00-4714	Vehicle Maintenance		650	650
0	0	75	0	100-44-00-4715	Auto Expense		75	75
1,895	1,328	2,500	2,077	100-44-00-4720	Conferences and Training		2,500	2,500
0	0	0	0	100-44-00-4726	Incident Supplies 2007-2726		0	0
280	285	300	385	100-44-00-4730	Membership Dues		385	385
174	552	300	261	100-44-00-4740	Training Exercise		500	500
-718	0	0	0	100-44-00-4741	Training Exercise-TopOff		0	0
365	1,294	1,200	1,167	100-44-00-4761	Community Alert Network Suppor		1,249	1,249
7,969	0	0	0	100-44-00-4762	SHSP Grant Expense		10,000	10,000
0	0	150	0	100-44-00-4820	OEM FEMA		0	0
207	2,079	500	0	100-44-01-4321	Office Supplies		5,000	5,000
0	0	75	679	100-44-01-4323	EOC Materials		100	100
206	1,587	1,000	355	100-44-01-4710	Mileage		1,000	1,000
258	465	1,000	1,103	100-44-01-4720	Conferences & Training		1,000	1,000
125	25	100	100	100-44-01-4730	Membership Dues		100	100
13	0	250	0	100-44-01-4740	Training Exercise		250	250
0	8,600	45,000	8,900	100-44-01-4841	HSEMC temp help		8,900	8,900
1	0	0	0	100-44-02-4321	Office Supplies		0	0
36	0	0	0	100-44-02-4710	Mileage		0	0
13,660	261,312	50,000	18,785	100-44-02-4742	UASI Grant Expense		0	0
0	0	0	0	100-44-02-4841	Contract Temp Help		0	0
425	30,208	0	0	100-44-03-4600	EOC Grant Exp (non-capital)		0	0
315	0	94	0	100-44-04-4720	Conf & Training Fed/State Reim		0	0
33,189	321,707	125,430	55,828		Materials and Services		63,712	63,712
0	12,356	0	0	100-44-00-5020	Bldg Construction		0	0
0	32,000	0	0	100-44-00-5021	SHSP capital grant		0	0

FY13	FY14	FY15	FY15 YTD		Description	FTE	FY16	FY16
Actual	Actual	Budget	Actual	Account			Proposed	Requested
0	28,234	0	0	100-44-02-5003	UASI cap equip for County		0	0
14,957	503,542	0	0	100-44-03-5020	EOC Capital Construction		0	0
14,957	576,132	0	0		Capital Outlay		0	0
0	4,930	4,849	6,007	100-44-00-4107	PERS Bond		5,181	5,084
0	2,511	2,816	3,028	100-44-00-4108	PERS 822		3,014	3,118
85,560	83,377	45,664	34,248	100-44-00-4593	Administrative Allocation		41,508	41,508
0	446	0	0	100-44-00-5314	County interdep fee		0	0
0	2,206	3,721	1,603	100-44-01-4107	PERS Bond		4,340	4,255
0	971	2,161	808	100-44-01-4108	PERS 822		2,525	2,610
0	631	0	0	100-44-02-4107	PERS Bond		0	0
0	362	0	0	100-44-02-4108	PERS 822		0	0
85,560	95,434	59,211	45,694		Transfers		56,568	56,576
303,217	1,176,199	362,086	246,928		Expense	1.94	316,315	321,460
229,861	1,096,914	224,347	158,250		Revenue Total		198,782	198,782
303,217	1,176,199	362,086	246,928		Expense Total	1.94	316,315	321,460
(73,356)	(79,285)	(137,739)	(88,678)		Grand Total		(117,533)	(122,678)

Treasurer's Office and Finance Department - General Fund 100-45

This department carries out functions mandated by Oregon law as well as federal tax and labor law. This group is also held to standards set out by the Government Accounting Standards Board (GASB) and fiscal contractual requirements. The vision of F&T management and staff is to provide the best possible stewardship for the public resources under its charge.

Mandated activities include work required for the County's Treasury function, accounting, payroll, budgeting and procurement. Non-mandated but financially prudent activities under the purview of the unit include financial planning, developing a diversified investment portfolio within county and state investment rules and risk management work. Finally, this group plays internal customer service roles such as benefits enrollment, mail room and supply closet management and select centralized purchasing duties.

FY 2015-2016 Highlights and Significant Changes

In the local government accounting world, a significant change in financial reporting is being implemented this year. In the FY15 audited financial statements (which will be produced during the first half of FY16), the unfunded retirement liability of the County will be added to the balance sheet. The specific impact on the County's financial statements is still unknown as the liability has yet to be calculated by PERS.

The staffing strength of the Finance side of the shared Finance and Taxation Department (F&T) totals 4.13 full time equivalents (FTEs), .93 FTE less than last year as one position budgeted in the prior year was not re-hired and the corresponding duties moved to another department. In FY16 F&T staff will have eight furloughs, down from twelve furloughs in FY15. Total personnel costs are down \$88,000 relative last year's budget.

The focus of F&T will continue to be maintaining basic operations - transactional services, assuring strong internal controls and compliance duties – that together result in clean audits, transparent budgets and the reduction of risk to the County and taxpayers. As a support services department our staff also makes time to respond to emergencies and unexpected needs from around the County. Finally, we will devote the time required to complete on-going projects, including preparing conditions for a software upgrade for the County.

For the last several years, F&T has maintained a list of priority projects that, should circumstances allow, will move forward in FY16:

- Initiate a systematic investment strategy and program to diversify excess cash holdings to qualified options beyond the Oregon State Treasurer's Local Government Investment Pool

- Comprehensive review of county debt and act on any opportunities to reduce debt service costs and/or the county's unfunded retirement liability
- Finance policy review, update and county-wide training
- Work with facilities management and other departments to develop a capital assets plan that includes vehicle and other equipment replacement norms
- Implement a merchant services upgrade as "chip technology" credit cards are brought on line in the US this fall
- Finalize cash handling best practices and training tools
- Create reports and other tools to facilitate financial data self-service for managers
- Reduce number of checks and increase electronic and/or purchasing card transactions to reduce fraud risk
- Establish a federal approved indirect rate to increase ability to recover costs for administrative support on grants
- Complete ADP rollout for time card functionality and roads department time card upload project

The Materials and Services budget has increased by \$18,000 over last year's budget. The primary driver of the increase is the estimated 12% increase in general liability insurance. Other line items have smaller differences, both higher and lower than last year's budgeted levels, due to the evolution of operational needs and the costs of those materials and services.

FY 2014-2015 Accomplishments

Two National Awards Conferred

During the course of the FY15 fiscal year, the County received word that the F&T Department was awarded both the Certificate of Achievement for Excellence in Financial Reporting (for the FY13 Audit) and the Distinguished Budget Presentation Award (for the FY15 Proposed Budget Book) from the Government Financial Officers Association.

Finance Staff

F&T department personnel continued to operate in "make it work" mode with time and attention focused on daily/weekly/monthly transactional activity, assuring basic internal control functions, grant compliance duties and carrying out the primary annual projects of audit and budget. To the extent that free moments arose during the year, process improvement efforts were prioritized, such as the ones which led to the County earning the above mentioned awards.

Treasurer's Office

Improvements in the treasury services were focused on risk reduction and process efficiency. In July F&T began use of an armored car service for County deposits. In the fall, the department went on to implement the proven technology for electronic check deposits. Now all tax and county checks are deposited using this method.

A change in how the Justice Court transactions are brought onto the County's books as well as a review of court associated revenue to assure accuracy in revenue distribution after several changes to the state-wide court system's fine sharing processes was made.

Finance: Budget, Audit and Accounting

The complexities associated with the FY15 budget cycle requiring a Supplemental Budget to be approved in September to more fully outline the impact of the May 2014 passage of a three year jail operations levy has meant more staff resources have been required for budget activities than typically are in any given year.

For the FY16 budget, new analytical elements have been implemented to add further transparency for the public and users of the County budget.

The FY14 Audit was completed mid-year. As has been the case for all the past audits of county finance under the oversight of the current Finance Director, a clean opinion was earned both generally and with regard to the federal funds audit. The audit was produced again as a Comprehensive Annual Financial Report (CAFR) financial statement type that includes significantly more contextual data on the County covering the trends over the past decade.

Grant work, particularly the efforts required with the wind-down of the federally funded projects addressing the shattering impact of the 2007 flood disaster in Vernonia, continues to require the time and attention of F&T staff. In fact, a handful of projects from that event still remain active into the next fiscal year.

The Finance Director continues to be an active participant in the related Oregon professional associations and has the responsibility of Newsletter Editor for the Oregon Government Finance Officers Association.

Payroll

Implementation of the last elements of outsourced payroll services (the time and attendance module) was a focus of the department in FY15 and will continue into FY16. The extended time line for the implementation is one of the consequences of limited staffing resources. As with so many other F&T projects, forward progress tends to come in surges when timing relative other duties and needs allows.

This year has been more active than most in terms of processing new hires and separations due to the staffing up of the Jail and its reliance on interim part time employees, the unprecedented turn over in Community Corrections and an upswing in employee retirements.

Finally, F&T staff added a stand-alone accounting package to its tool kit as the utility to produce retiree and cobra insurance invoicing and to facilitate the tracking of individual balances for these post-employment benefits costs administered by the County.

Columbia County General Fund Finance Account: 100-45

Department Budget Summary

	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	111,682	191,682	186,998	206,324	0
Total Beginning Balance	111,682	191,682	186,998	206,324	0
Intergovernmental	0	0	0	51,419	0
Fees, Permits, Fines, Service Charges	2,100	2,069	13,300	17,629	4,887
Other Resources	0	0	0	71,346	0
Current Year Restricted	2,100	2,069	13,300	140,394	4,887
General Fund Operations Balancing	60,621	131,931	232,932	178,120	16,527
Transfers In (Admin Alloc)	735,230	588,163	588,163	402,244	394,937
Spec Pymt (from Component Unit)	10,750	10,750	49,473	18,245	0
Current Year Other Resources	806,600	730,843	870,568	598,609	411,464
Total Available Resources	920,382	924,594	1,070,866	945,326	416,351
 <u>Expenditures</u>					
Salary	263,271	257,347	304,880	289,713	210,713
Benefits	155,871	158,079	199,319	169,495	127,339
PR Transfers (Unemp, PERS Bond & Reserve)	<u>34,129</u>	<u>29,201</u>	<u>37,172</u>	<u>39,168</u>	<u>4,293</u>
Personnel	453,271	444,627	541,371	498,377	342,346
Materials & Services	<u>437,111</u>	<u>449,967</u>	<u>419,495</u>	<u>407,088</u>	<u>74,006</u>
Program Budget	890,382	894,594	960,866	905,465	416,351
Capital	30,000	30,000	110,000	39,861	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	920,382	924,594	1,070,866	945,326	416,351
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	920,382	924,594	1,070,866	945,326	416,351

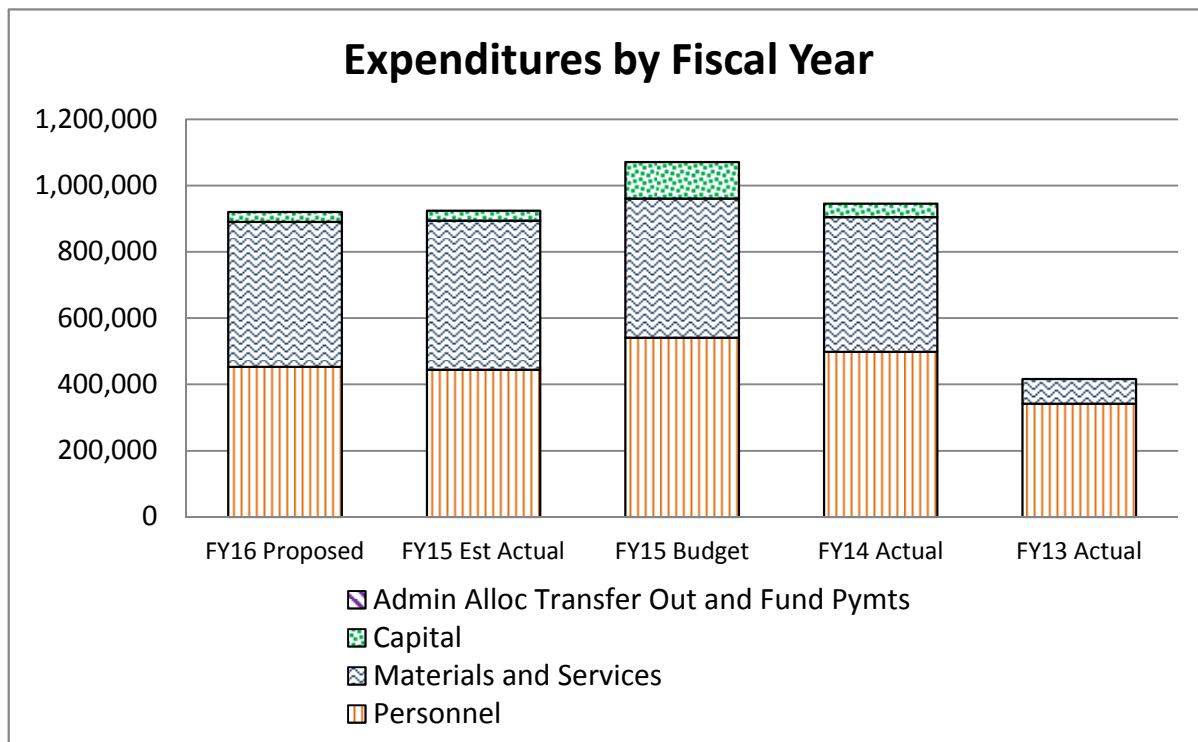
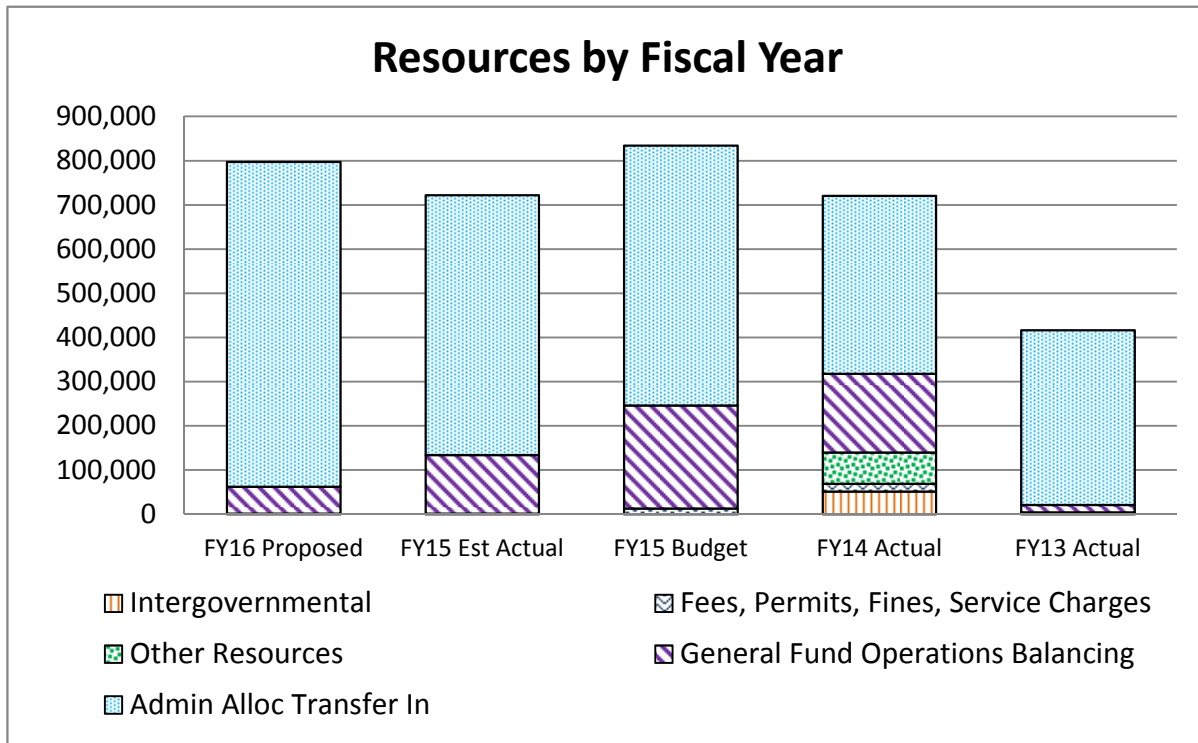
Note: Restricted Begin Balances are budgeted and used variably

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	4.13
FY15 (12 furlough days)	5.06 Included .9 FTE for FY14 retirement shifting to other dept(s)
FY14 (26 furlough days)	4.70 Re-organization to move existing position into dept
FY13 (26 furlough days)	4.37
FY12 (26 furlough days)	4.05 Don't rehire position after retirement
FY11 (4 furlough days)	4.95

Resource and Expenditure Charts

General Fund Department: Finance



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Finance & Treasurer

User: cuellaj
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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				100	General Fund			
					Revenue			
				45	Finance & Treasurer			
0	43,584	54,258	54,258	100-45-11-3004	O&C Title III Begining Balance		4,258	4,258
0	162,740	132,740	137,423	100-45-12-3003	Fair Facility Beginnig Bal		107,423	107,423
0	206,324	186,998	191,682		Restricted Fund Balance		111,682	111,682
376	1,455	0	907	100-45-00-3100	Reimb of Expense		1,200	1,200
0	1,592	1,000	275	100-45-00-3250	Treasurer's Office Fees		400	400
0	0	11,000	0	100-45-00-3251	Resource Impact Fee		0	0
0	0	300	81	100-45-03-3100	Fees cobra		0	0
376	3,047	12,300	1,263		Rest Fees, Lic, Perm, Fines,		1,600	1,600
4,511	1,655	1,000	0	100-45-00-3104	Reimb from State/Local Govt		500	500
4,511	1,655	1,000	0		Rest Fee,Srvce Chrg (Stat/Loc)		500	500
0	51,419	0	0	100-45-11-3045	O&C Title III Fed Revenue		0	0
0	51,419	0	0		Restr Fed Grant/Donation		0	0
394,937	402,244	588,163	440,560	100-45-00-3075	Admin Alloc		735,230	735,230
394,937	402,244	588,163	440,560		Rest Interfund Transf/Intrnl S		735,230	735,230
0	26	0	0	100-45-00-3122	Sale Surplus Assets		0	0
0	71,321	0	0	100-45-13-3110	7.26.13 event Insur Pymt		0	0
0	71,346	0	0		Other Resources (Restr)		0	0
0	18,245	49,473	563	100-45-00-3098	Funds from component unit		10,750	10,750
0	18,245	49,473	563		Special Payments		10,750	10,750
399,824	754,280	837,934	634,067		Revenue		859,761	859,761
					Expense			
73,762	87,492	101,303	74,479	100-45-00-4002	Director, Finance and Taxation	0.92	105,445	108,877
0	0	0	0	100-45-00-4011	Tax Collector	0.15	10,306	10,383
67,368	124,102	117,654	48,013	100-45-00-4013	Finance Administrator	0.97	54,673	56,574
0	0	0	0	100-45-00-4034	Finance Tech		0	58,068
39,095	39,975	45,665	33,529	100-45-00-4050	Accountant I	0.92	47,528	49,073
0	0	39,259	29,323	100-45-00-4056	Accounting Clerk II	1.17	43,318	44,548
29,241	34,941	0	0	100-45-00-4057	Accounting Clerk I		0	0
1,240	0	0	0	100-45-00-4085	PT Help		0	0
8	204	1,000	73	100-45-00-4090	Overtime		2,000	2,000
37,020	36,393	38,663	22,914	100-45-00-4101	PERS		28,722	35,803

FY13	FY14	FY15	FY15 YTD		Description	FTE	FY16	FY16
Actual	Actual	Budget	Actual	Account			Proposed	Requested
15,778	19,741	23,323	13,527	100-45-00-4102	FICA Tax		20,140	25,209
284	579	1,583	279	100-45-00-4103	Worker's Compensation		376	471
74,136	87,309	108,051	62,648	100-45-00-4104	Insurance Benefits		88,497	113,618
121	76	198	57	100-45-00-4105	WBF		134	167
4,293	1,643	0	-3,965	100-45-00-4106	unemployment		2,633	3,295
0	24,205	25,000	27,259	100-45-03-4101	PERS - prior pd unID'd EEs		15,000	15,000
0	605	2,500	2,047	100-45-03-4104	Insurance Processing Charge		3,000	3,000
0	2,999	0	0	100-45-13-4090	7.26.13 event OT		0	0
0	357	0	0	100-45-13-4101	7.26.13 event PERS		0	0
0	229	0	0	100-45-13-4102	7.26.13 event FICA		0	0
0	1	0	0	100-45-13-4105	7.26.13 event WBF		0	0
0	29	0	0	100-45-13-4106	7.26.13 event Unemp		0	0
0	185	0	0	100-45-13-4107	7.26.13 event PERS Bond		0	0
0	113	0	0	100-45-13-4108	7.26.13 event PERS SB822		0	0
342,346	461,178	504,199	310,183		Personal Services	4.13	421,774	526,086
1,110	2,931	1,500	826	100-45-00-4321	Office Supplies and Expenses		1,500	1,500
710	56	250	41	100-45-00-4322	Copier Maintenance		250	250
6,917	7,247	10,000	7,720	100-45-00-4520	Accounting Software		10,000	110,000
0	1,316	1,500	480	100-45-00-4522	Small Equipment		1,500	1,500
0	37,839	44,000	4,225	100-45-00-4555	Annual Audit & Filing Fees		44,000	44,000
0	-686	1,195	0	100-45-00-4560	Courthouse Riverfront Office		0	0
0	0	600	0	100-45-00-4561	Mentally Incompetent		0	0
0	4,043	3,000	1,507	100-45-00-4701	Advertising		3,500	3,500
111	798	1,500	343	100-45-00-4710	Mileage		1,500	1,500
1,347	1,671	2,500	1,931	100-45-00-4720	Conferences and Training		3,000	3,000
380	1,455	1,750	545	100-45-00-4730	Membership Dues		2,000	2,000
0	2,012	3,000	973	100-45-00-4731	O&C Admin Exp		3,000	3,000
1,633	0	0	0	100-45-00-4839	Employee Recognition		0	0
27,511	0	0	0	100-45-00-4841	Contract Temp Services		5,000	25,000
0	955	0	123	100-45-00-4901	Misc Exp		0	0
0	920	0	1,196	100-45-01-4321	Office Supplies		500	0
15,706	9,398	10,500	9,569	100-45-01-4705	Bank Charges/Analysis Srvc Chg		13,600	13,600
0	8,584	10,000	3,312	100-45-01-4841	Contract Services Treasurer		10,000	10,000
0	24,848	28,500	27,846	100-45-02-4320	Postage		40,000	40,000
16,613	16,096	18,000	11,503	100-45-02-4321	Office Supplies		20,000	20,000
985	2,005	2,050	767	100-45-02-4322	Copy Mach Maint & Supplies		2,200	2,200
0	0	500	0	100-45-02-4323	Machine Repair and Maint		500	500
0	0	2,000	0	100-45-02-4325	Print Shop Supplies		2,000	2,000
983	0	0	0	100-45-02-4522	Small Equipment		10,000	10,000
0	58,257	82,550	31,138	100-45-03-4841	Payroll Contractor Services		79,700	77,400
0	51	0	0	100-45-04-4320	Postage Risk Mgt		0	0
0	0	0	0	100-45-04-4321	Risk Mgt Supplies		0	10,000
0	3,305	3,500	3,569	100-45-04-4532	Fire Patrol County Lands		3,700	3,500
0	107,355	126,100	114,378	100-45-04-4588	Property & GL Insurance Bonds		144,903	144,903
0	12,730	13,500	21,751	100-45-04-4841	Contract Svcs Risk Mgt		24,000	43,000
0	500	500	500	100-45-10-4971	RSVP		500	500
0	1,000	1,000	1,000	100-45-10-4972	Columbia Food Bank		1,000	1,000
0	5,000	5,000	5,000	100-45-10-4973	AAA Seniors Program		5,000	5,000
0	40,745	45,000	0	100-45-11-4601	Title III O&C Grant Expense		4,258	4,258
0	53,857	0	0	100-45-13-4810	7.26.13 Event M&S costs		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	2,800	0	0	100-45-14-4810	Invstgatn & Care - Cattle		0	0
74,006	407,088	419,495	250,244		Materials and Services		437,111	583,111
0	0	0	0	100-45-01-5011	Processing Equipment		0	12,500
0	0	10,000	0	100-45-02-5011	Office Equipment		0	0
0	25,316	0	0	100-45-12-5031	Fair Facil Reserve Cap Ex		30,000	30,000
0	0	100,000	0	100-45-12-5301	Fair Reserve Cap Ex		0	0
0	14,545	0	0	100-45-13-5001	7.26.13 event Cap Costs		0	0
0	39,861	110,000	0		Capital Outlay		30,000	42,500
0	24,665	23,757	16,187	100-45-00-4107	PERS Bond		19,913	23,641
0	12,534	13,415	8,159	100-45-00-4108	PERS 822		11,584	14,499
0	37,199	37,172	24,346		Transfers		31,496	38,140
416,351	945,326	1,070,866	584,773		Expenses	4.13	920,382	1,189,837
399,824	754,280	837,934	634,067		Revenue Total		859,761	859,761
416,351	945,326	1,070,866	584,773		Expense Total	4.13	920,382	1,189,837
(16,527)	(191,047)	(232,932)	49,294		Grand Total		(60,621)	(330,076)

Land Development Services Department - General Fund 100-49

Land Development Services Department Administrative Support, Planning, On-Site, Code Enforcement, County Facilities Maintenance and Capital Project Management programs are supported by the General Fund.

FY 2015 Accomplishments/FY 2016 Highlights and Significant Changes

00 Administrative Support 3.0 FTE

Basic Functions: The Administrative Support staff provides clerical and front office counter support to General fund programs, divisions, advisory committees, Commissions, professional staff and the Director. It operates the front counter and provides walk-in and phone reception, program information and assistance. It provides meeting agenda and minute support to the Planning Commission and advisory and staff committees. It processes land use applications and permits, managed fee revenue, provides general public information, prepared statistical reports and managed all filing and computer records.

Staff: Maintain FY 15 staffing levels.

FY 2015 Accomplishments:

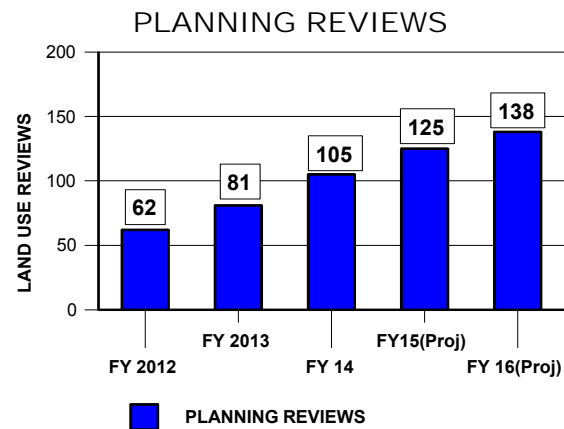
- Risk Management Committee: Director served on the County-Wide Risk Management Committee which formulated recommendations to the Board of Commissioners concerning activities necessary to manage and avoid risks.
- Columbia County Levee Certification: Director continued to provide support to the Beaver, Scappoose and Rainier Drainage Districts in their ongoing efforts to certify their levee systems to avoid remapping within the Flood Hazard Zone. With the City of Rainier, helped organize and provided technical assistance to a certification Task Force for Rainier Drainage District.
- LDS Website: Updated and expanded the LDS website to provide expanded functionality including new downloadable forms and guides for all LDS programs and the posting of agendas and public review documents.
- Intergovernmental Partnership Program Served on the Port of St Helens project review committee to review and make economic development funding recommendations for up to \$300,000 in projects to Port Board.
- Program Managers Meetings: Expanded monthly program manager's meetings to include inter-agency coordination and training sessions.

02 Planning 2.0 FTE

Basic Functions: The Planning Program is responsible for administration, maintenance, and amendment of the Comprehensive Plan, Zoning and Subdivision Codes. It processes all land use

applications including public notification, reviews building permit applications for zoning compliance and the provision of technical and general planning information to the public. It provides staff support to the seven Citizen Planning Committees (CPACs); the County Planning Commission and the Board of County Commissioners on planning and zoning matters. It manages special planning and grant funded projects.

Staff: An initial FY 16 request to add a Planner II position to reduce Planning application backlogs, address an anticipated increase in applications and address needed Comprehensive Plan and Zoning Ordinance updates was deleted in the second round of budget review. Without this position, the budget maintains FY 2015 staff levels. With recent increases in Planning activity as noted in the adjacent chart, processing times for land use applications are expected to remain longer than desired by both the County and its customers. Processing times may be able to be moderated using some focused assistance using temporary part-time help or contract assistance within budget without a full time staff increase. General Fund office administrative support for the Planning program is budgeted at .4 FTE. The only alternative to additional staff and/contract assistance to moderate processing times would be to further reduce the hours that Planners are available to the public counter.



Planning Activity:

- Land Use Permit activity as measured by the number of land use reviews has increased steadily since a five year low experienced in FY 2012. If current trends continue, total land use reviews could more than double from the FY 12 lows in FY 15 and FY 16.

Comprehensive Plan and Related Zoning Amendments

- There have been no Comprehensive Plan or Zoning map or text amendments so far in FY 15. Medical and recreational marijuana zoning text amendments are planned for the late FY 15 and early FY 16.

Special Projects

- Research, data and mapping assistance to the Columbia County Economic Development Team (CCET) in their economic development efforts.
- Assistance to Levee District in completion of Levee Certification documentation.

FY 2015 Accomplishments:

- Current Planning:**
 - Implemented continuing improvements to Columbia County Web Maps providing GIS Information to the General Public on the Land Development Services Website.

- Assisted Levee Districts with the organization and coordination of Levee Certification Task Forces for Beaver, Scappoose and Rainier Districts.

03 On Site Wastewater 1.0 FTE

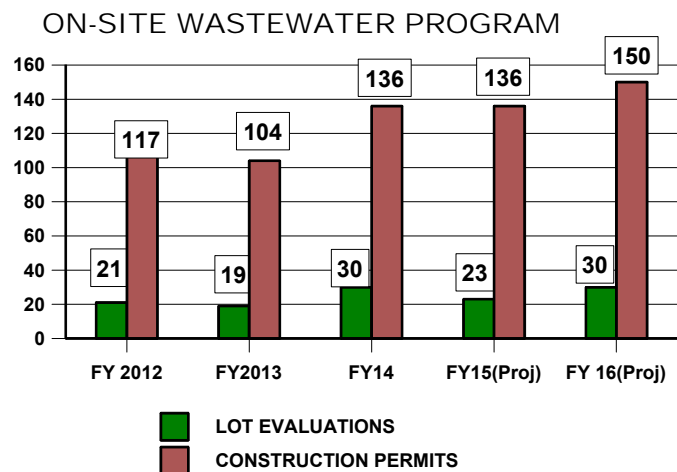
Basic Function: The On-Site Sewage Program conducts site evaluations and permitting for on-site sewage systems serving development within those areas of the County without urban sewer service and administers the Oregon State Sub-Surface Disposal Laws issued by the State Department of Environmental Quality.

Staff: Maintain FY 2015 staff levels at one Env. Services Specialist, the minimum necessary to maintain a local Columbia County program.

On-Site Activity: On site activity (lot evaluations and system construction permits) are expected to nearly reach pre-FY2008 recession levels in FY 16 continuing a trend which began in FY14.

FY 2015 Accomplishments:

- Maintenance of quality customer service at the local level despite significant increases in the level of lot evaluation and construction permit activity in FY15.
- Our one Sanitarian maintained full certification this year to further assure that we can maintain the program locally.
- Water Resources Plan: Sanitarian continues to serve on a multi-agency study committee and provided staff support for the planning and development of a County Water Resources Plan.
- Participated in a State evaluation of options for improved regional cooperation among County On-Site program staff. Progress was made toward formulating mutual assistance agreements between Tillamook, Clatsop and Columbia Counties who are all faced with minimal local program staffing.
- On-Site Contractor Training and Customer Feedback Meeting: Planned/scheduled an installers meeting and training event to provide local Installers with program information and to maintain effective communication concerning program procedures and requirements.



05 Surface Mining Depletion Fee Program

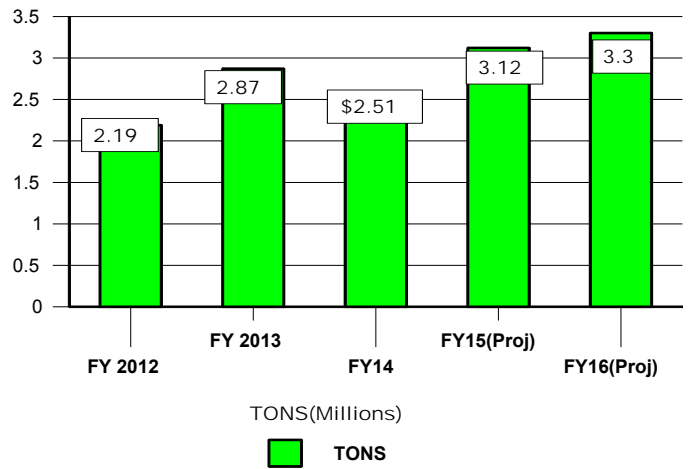
Basic Function: Administer the Columbia County Natural Resources Depletion Fee Ordinance.

Primary activities include the collection of monthly and quarterly depletion fee/transportation fee payments from surface mining operations and soil depletion/imports in conjunction with grade/fill permits, monitoring and enforcement of depletion fee reporting and regulatory coordination of mine site activities with the State Department of Geology and Mineral Industries (DOGAMI).

Staff: The basic activities necessary to operate this program will continue to be performed using allocated hours from the Administrative Support section (the Permit Specialist and Code Enforcement Officer).

Depletion Fee Activity:

- As depicted in the adjacent chart, FY 15 tonnage of Columbia County aggregate material resulting from growth of demand in the region is on pace to increase by 20% over tonnage in FY 14. FY 16 levels of aggregate production and depletion fees are projected to exceed FY15 levels due to continued growth in regional market demand.



- A May 2015 depletion fee ballot measure, if passed, would increase in the depletion fee from \$.15/ton to \$.50/ton and prescribe new uses for the funds including Transit. It is not clear how such an increase in the fee will affect aggregate demand or production.
- Surface Mining Depletion Fee Audits: Audits may be conducted for those mines who fail to file timely reports or otherwise violate Depletion Fee Ordinance requirements. The program has monitored reporting by surface mining operators and reports have been timely this year. Staff is recommending that the County consider amendments to the Depletion Fee Ordinance in FY16 to allow the County to conduct audits of mining operations whether or not those operations are out of compliance with reporting or other ordinance requirements. This change to the program would be required to be placed on the ballot and approved by a vote of the people.

FY 2015 Accomplishments:

- Coordinated the annual review of Columbia County’s 24 aggregate mining sites with DOGAMI and resolved related land use issues.
- Monitored depletion fee reporting to insure reporting deadlines were met.

Code Enforcement 1.0 FTE

Code Enforcement is an administrative support function which is partially funded from both the General Fund (100-49) and Solid Waste Fund (207).

Basic Function: Assists Department technical staff in enforcing solid waste, building, land use, on-site, and surface mining ordinances as authorized by the County Enforcement Ordinance. It processes citizen complaints, conducts field inspections, investigations, case management, citation writing/service and provides court testimony.

Staff: Maintain FY 2015 staff levels at 1FTE Code Enforcement Officer. The Code Enforcement Officer position is budgeted in the General Fund (.7 FTE) and Solid Waste Fund (.3 FTE).

Code Enforcement Activity:

- Surface Mining Depletion Fee Audits: Audits may be conducted for those mines who fail to file timely reports or otherwise violate the Depletion Fee Ordinance requirements. The program has monitored reporting by surface mining operators and reports have been timely again this year.
- Focus for Code Enforcement: will continue to be the reduction of the considerable backlog of complaint cases from FY 14 and FY 15 including zoning, building and on-site sewage violations. Special emphasis will continue to be on the investigation of referrals from Assessment and Taxation for building without permits.

FY 2015 Accomplishments:

- The Code Enforcement Officer has again been successful in FY15 in resolving many of the significant backlog of cases involving building without permits in coordination with the Assessor's Office. This work has resulted in significant additional revenue as illegal work is permitted.
- Dump Stopper Program: Responded to illegal dumping complaints and coordinated the clean up of over 20 illegal dump sites with the Facilities Maintenance Division.

06 Facilities Management 4.0 FTE

Basic Function: The Facility Management program performs most maintenance functions for County facilities including the Courthouse Annex, Old Courthouse, Transfer Station, Transit Facility, Animal Shelter, Justice Facility, Firing Range, EOC, Vernonia Museum and others as need arises. It oversees janitorial contractors and suppliers in the routine maintenance of County facilities and responds to work orders from County departments. . It oversees contractors in the servicing of building systems. The Program also provides project management for County capital projects.

Staff: In FY 15, the Building Services Manager position was eliminated and Facilities and Building Codes duties of that position were reallocated to the newly created Facilities Services Manager and Building Official positions respectively. This reallocation of duties resulted in the net addition of .5 FTE to the Facilities program. One of three Maintenance Mechanics is assigned to the Sheriff's Office/Jail. Demand for facility maintenance activities will continue under the recently approved jail levy. With an emphasis on training, Staff is continuing to assume functions previously performed by contractors, thereby reducing costs of contracted services to the County.

Major Projects:

- Project management to complete the Courthouse Annex Roofing Project in late FY 15 and early FY 16, modernization of the Courthouse Annex elevator; Courthouse water main/system shut off improvements and Clock Tower rehabilitation.
- Facilities will coordinate with Information Technology in project development and completion of the move of the existing server room from the second floor to the basement level within the IT department space.
- Other projects may be undertaken in FY 16 depending on the priority assigned by the Board of Commissioners and the amount of remaining unexpended loan proceeds available. They include repair of the columns in the Old Courthouse(\$100,000), and installation of a Courthouse PA system and security cameras for the Assessment and Taxation Department.

FY 2015 Accomplishments:

- Facilities Maintenance Costs Reduction: In FY15, facilities maintenance and supplies contracts have been reviewed and costs have been reduced for building systems maintenance and building supplies purchasing. The Department expects to realize further efficiencies from the re-bid of the janitorial supplies and HVAC maintenance contracts in FY 16.
- Facility Management Software: The Facilities Program acquired a facilities management tool(FMX) which when fully implemented will allow automated work order management, labor and materials cost accounting, routine and preventive maintenance scheduling, inventory management, and staff work assignment.

Major Projects

- Annex Roof & Elevator: By the end of FY 15, Facilities will have awarded bids and substantially completed Courthouse Annex roof and elevator improvements.
- Old Courthouse Improvements: Restoration of the Old Courthouse Clock will be

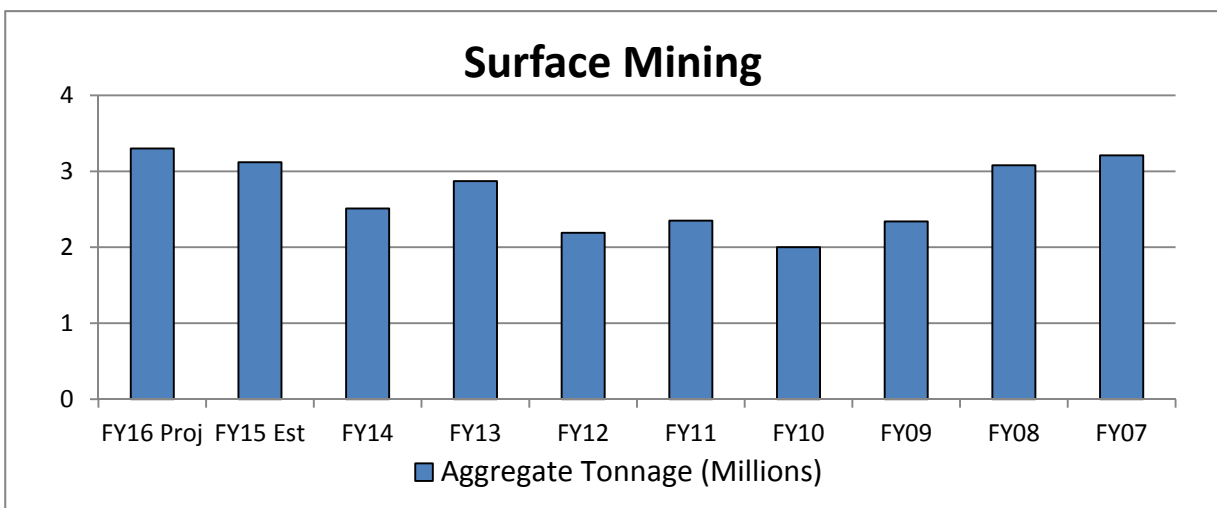
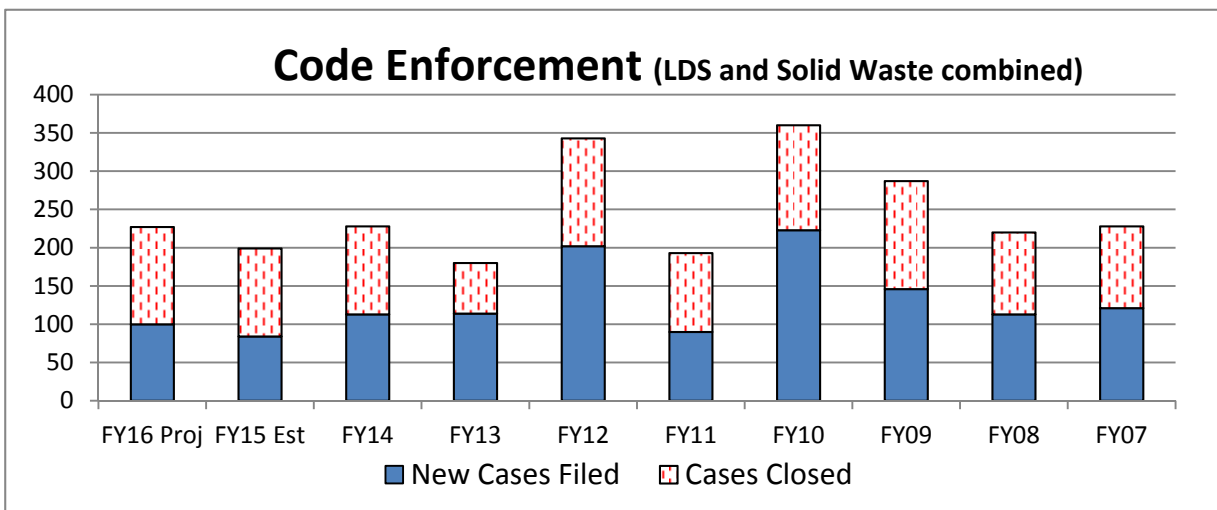
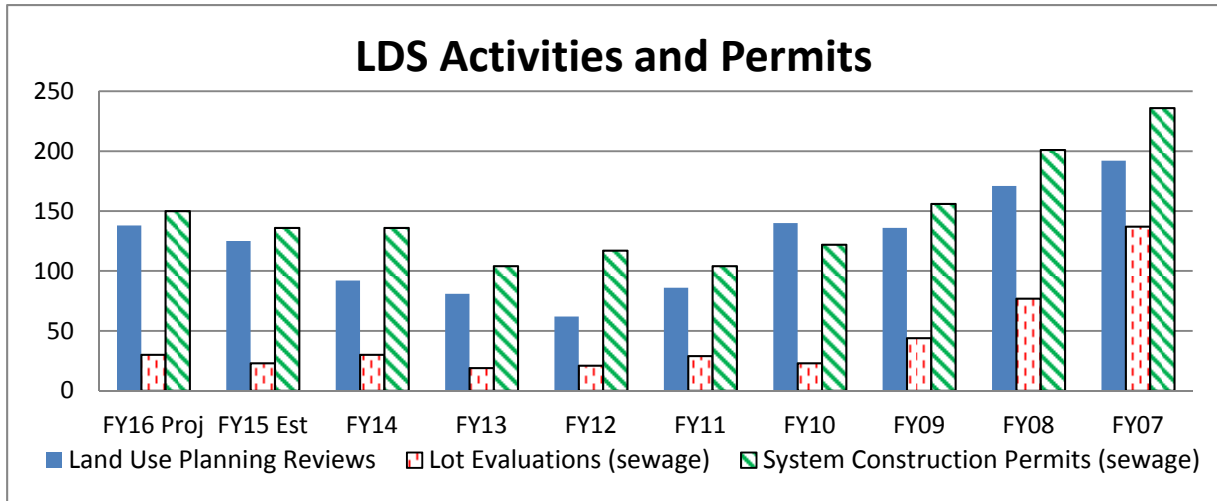
completed and re-roof of the Old Courthouse clock tower will be contracted in FY 15.

State Court Office Improvements: State Courts office space was significantly improved in FY 15. Office space in the Old Courthouse being used for museum storage was converted back to office for State Courts staff and offices in the former CCCF office area were reconfigured to accommodate State Courts staff. The Courthouse Annex storage area in the Old Jail was reorganized and reconfigured to allow additional space for museum storage to allow freeing up of office space in the Old Courthouse.

Land Development Services

Operating Indicators

Columbia County, Oregon



Columbia County General Fund LDS Account: 100-49

Department Budget Summary

	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance*	447,859	496,329	495,894	494,086	491,699
Total Beginning Balance	447,859	496,329	495,894	494,086	491,699
Intergovernmental	140,000	50,000	0	0	0
Fees, Permits, Fines, Service Charges	495,352	483,137	454,425	438,404	395,770
Other Resources	2,000	5,351	12,300	3,145	3,789
Current Year Restricted	637,352	538,488	466,725	441,550	399,559
General Fund Operations Balancing	631,592	555,582	462,827	577,227	469,687
Transfers In (Admin Alloc)	466,598	529,090	524,071	413,249	476,702
Current Year Other Resources	1,098,190	1,084,672	986,898	990,476	946,390
Total Available Resources	2,183,401	2,119,489	1,949,517	1,926,112	1,837,648
Expenditures					
Salary	643,650	580,887	581,699	533,173	501,714
Benefits	341,851	293,709	306,622	252,546	281,936
PR Transfers (Unemp, PERS Bond & Reserve)	<u>83,440</u>	<u>61,716</u>	<u>69,668</u>	<u>65,929</u>	<u>9,772</u>
Personnel	1,068,941	936,313	957,988	851,648	793,421
Materials & Services	<u>298,116</u>	<u>305,509</u>	<u>278,360</u>	<u>314,176</u>	<u>276,711</u>
Program Budget	1,367,057	1,241,822	1,236,348	1,165,824	1,070,133
Capital	547,900	105,000	436,694	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	268,444	276,338	276,475	266,202	275,816
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	2,183,401	1,623,160	1,949,517	1,432,026	1,345,949
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	2,183,401	1,623,160	1,949,517	1,432,026	1,345,949

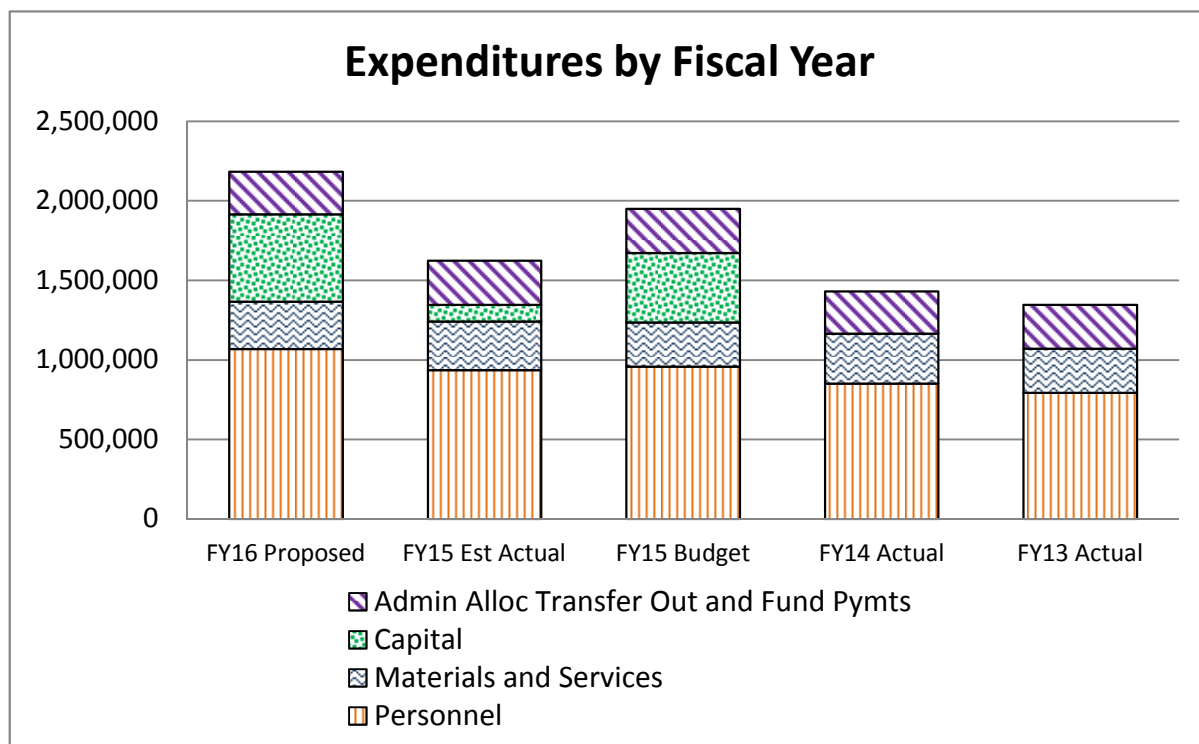
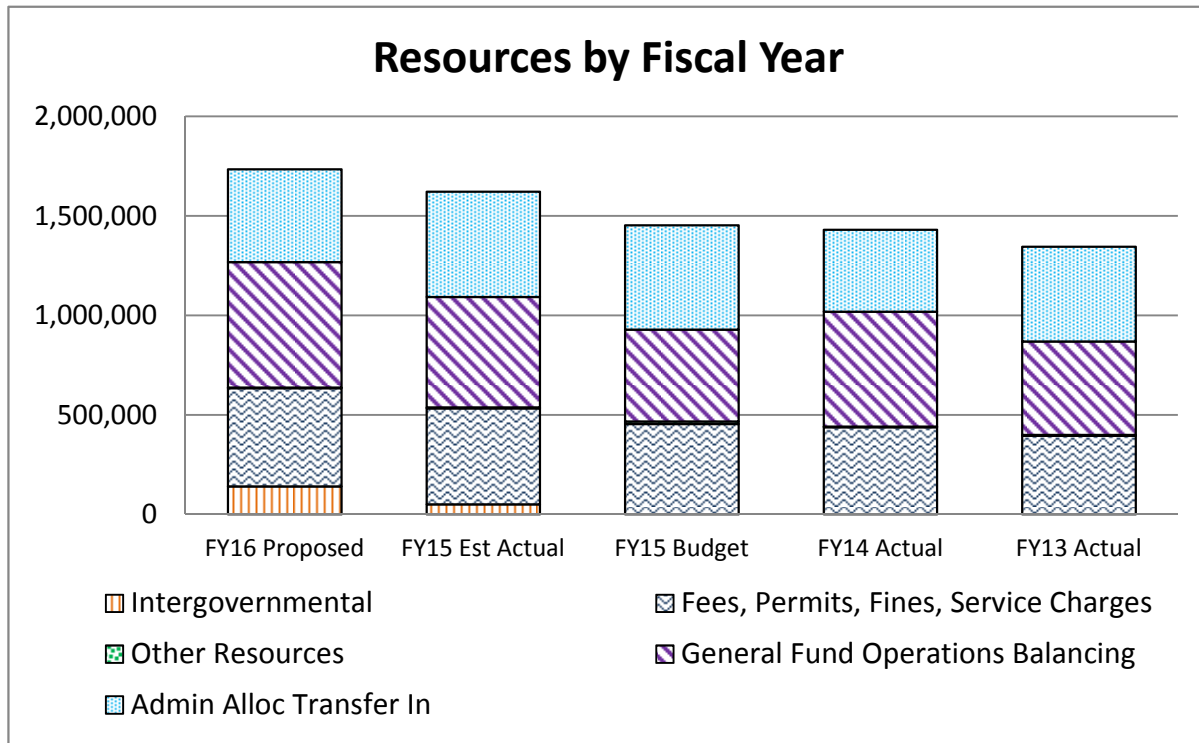
* Loan and Roof Reserve Restricted Begin Balance has been budgeted for use but not actually used so is not included in operating costs

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	9.46
FY15 (12 furlough days)	9.08
FY14 (26 furlough days)	7.88
FY13 (26 furlough days)	7.88
FY12 (26 furlough days)	7.85
FY11 (4 furlough days)	8.25

Resource and Expenditure Charts

General Fund Department: LDS



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Land Development Services

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 Period 01 - 12
 Fiscal Year 2016

FY13	FY14	FY15	FY15 YTD		Description	FTE	FY16	FY16
Actual	Actual	Budget	Actual	Account			Proposed	Requested
				100	General Fund			
					Revenue			
				49	Land Development Services			
432,299	434,686	436,494	436,929	100-49-14-3004	Beg. Bal. CH Fac loan proceeds		388,459	388,459
59,400	59,400	59,400	59,400	100-49-20-3003	Roof & CH Facil Beg Bal		59,400	59,400
491,699	494,086	495,894	496,329		Restricted Fund Balance		447,859	447,859
99,012	101,810	120,000	93,053	100-49-02-3250	Planning Fees		135,600	135,600
2,866	4,319	5,000	4,138	100-49-02-3251	SDC Admin Fees		6,000	6,000
386	318	500	278	100-49-02-3252	School SDC Admin Fee		452	452
93	0	0	0	100-49-02-3255	Water and Erosion Plans		100	100
74,203	95,070	106,000	67,456	100-49-03-3253	Sanitation Permits		106,000	106,000
333	4,849	0	-1,000	100-49-03-3254	Subsurface Sewage-State Surcha		0	0
66,300	93,646	80,000	79,482	100-49-04-3260	Solid Waste Franchise Fees		104,000	104,000
6,330	0	0	274	100-49-05-3270	Surface Mining Permits		500	500
134,547	126,694	140,000	96,773	100-49-05-3271	Surface Mining Admin Fees		140,000	140,000
11,700	11,700	2,925	8,875	100-49-06-3304	Courthouse rent/util revenue		2,700	2,700
395,770	438,404	454,425	349,329		Rest Fees, Lic, Perm, Fines,		495,352	495,352
0	0	0	0	100-49-06-3505	Cap Improvement Grant		140,000	140,000
0	0	0	0		Restr State/ Local Govt Grant/		140,000	140,000
0	684	0	228	100-49-02-3085	Planning fee from fund		528	528
171	46	0	344	100-49-03-3085	Septic pymt from fund		400	400
302	1,343	0	0	100-49-05-3085	Surface Mining Pymt Transfer		0	0
476,230	411,176	524,071	393,054	100-49-06-3075	Admin Alloc		461,670	461,670
0	0	0	2,046	100-49-06-3085	Reimb/Fee from Fund		4,000	4,000
476,702	413,249	524,071	395,672		Rest Interfund Transf/Intrnl S		466,598	466,598
0	0	0	184	100-49-00-3100	Refund of Expenses		0	0
0	0	400	1,863	100-49-06-3100	Reimbursement of Expense		0	0
1,402	200	0	2,098	100-49-06-3120	Misc Revenue		2,000	2,000
0	703	11,700	0	100-49-06-3122	Sale Surplus Assets		0	0
2,387	2,242	200	1,462	100-49-14-3020	Interest - facility loan balan		0	0
3,789	3,145	12,300	5,607		Other Resources (Restr)		2,000	2,000
1,367,961	1,348,885	1,486,691	1,246,937		Revenue		1,551,809	1,551,809
					Expense			
44,623	43,608	58,163	51,222	100-49-00-4002	LDS Director	0.68	71,167	72,917
53,871	56,477	61,880	46,410	100-49-00-4047	Office Manager (CBA)	0.97	66,015	68,227
8,929	9,482	14,203	0	100-49-00-4053	LDS Secretary		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
23	0	0	0	100-49-00-4090	Overtime		1,500	1,500
22,207	15,138	18,896	13,604	100-49-00-4101	PERS		22,864	23,519
8,994	9,917	10,270	8,393	100-49-00-4102	FICA Tax		10,609	10,912
150	121	174	97	100-49-00-4103	Worker's Compensation		198	204
28,080	29,119	42,677	24,122	100-49-00-4104	Insurance Benefits		34,345	34,345
47	46	111	23	100-49-00-4105	WBF		53	53
1,791	631	0	-1,639	100-49-00-4106	Unemployment Insurance		1,387	1,426
72,118	73,754	80,127	58,909	100-49-02-4012	Planning Division Manager	0.97	83,269	86,113
29,963	27,532	28,471	21,358	100-49-02-4026	Code Enforcement Officer	0.49	30,061	30,621
51,612	55,031	83,325	47,302	100-49-02-4028	Planner I	0.97	63,972	120,636
8,929	9,481	0	11,233	100-49-02-4053	Planning Secretary	0.40	16,290	16,542
65	0	0	0	100-49-02-4090	Overtime		2,000	2,000
32,064	21,851	26,360	18,355	100-49-02-4101	PERS		27,542	34,184
12,624	12,964	14,682	10,806	100-49-02-4102	FICA Tax		14,963	19,577
350	178	248	292	100-49-02-4103	Worker's Compensation		280	366
40,103	54,372	39,215	34,958	100-49-02-4104	Insurance Benefits		51,080	76,200
76	71	111	41	100-49-02-4105	WBF		91	121
3,507	982	0	-3,252	100-49-02-4106	Unemployment Expense		1,956	2,559
5,229	4,905	5,694	4,272	100-49-03-4026	Code Enforcement Officer	0.10	6,087	6,124
57,154	58,503	62,205	48,881	100-49-03-4030	Environmental Services Special	0.97	66,280	68,574
0	422	0	0	100-49-03-4090	Overtime		1,000	1,000
12,054	7,946	8,649	6,594	100-49-03-4101	PERS		8,193	8,444
4,753	4,833	5,194	4,025	100-49-03-4102	FICA Tax		5,613	5,791
204	68	88	6	100-49-03-4103	Worker's Compensation		105	108
22,769	23,618	25,404	19,151	100-49-03-4104	Insurance Benefits		27,528	27,528
30	26	55	15	100-49-03-4105	WBF		34	34
1,108	371	0	-1,010	100-49-03-4106	Unemployment Expense		734	757
5,229	4,905	5,694	4,272	100-49-05-4026	Code Enforcement Officer	0.10	6,087	6,124
1,087	685	811	595	100-49-05-4101	PERS		1,007	1,014
375	319	436	272	100-49-05-4102	FICA		466	469
7	6	7	32	100-49-05-4103	Workers Comp		9	9
1,877	1,969	2,122	1,681	100-49-05-4104	Insurance		2,448	2,448
3	2	27	1	100-49-05-4105	WBF		3	3
106	27	0	-95	100-49-05-4106	Unemployment		61	61
41,023	58,584	36,770	18,022	100-49-06-4012	Building Services Manager	0.97	64,861	67,117
87,215	93,803	101,019	79,174	100-49-06-4031	Maintenance Mechanic II	1.84	109,620	111,417
32,198	35,388	39,149	30,036	100-49-06-4032	Maintenance Mechanic I	1.00	45,438	46,944
3,534	1,299	5,000	778	100-49-06-4090	Overtime-Bldg Services		10,000	10,000
32,623	18,582	22,924	14,602	100-49-06-4101	PERS		24,555	25,149
12,834	13,896	13,918	9,691	100-49-06-4102	FICA Tax		17,589	18,014
3,324	3,013	3,934	3,182	100-49-06-4103	Workers Compensation		7,360	7,538
45,212	33,726	70,192	45,150	100-49-06-4104	Insurance Benefits		84,790	84,790
87	79	116	51	100-49-06-4105	WBF		127	127
3,261	1,283	0	-3,082	100-49-06-4106	Unemployment Insurance		2,299	2,355
793,421	789,014	888,320	628,528		Personal Services	9.46	991,937	1,103,960
436	435	200	733	100-49-00-4311	Cellular Phones		585	585
2,362	3,343	2,000	1,272	100-49-00-4321	Office Supplies		2,500	2,500
1,898	2,337	2,200	1,733	100-49-00-4322	Copier Maintenance		2,000	2,000
0	0	0	0	100-49-00-4351	Computer Supplies		0	0
282	127	500	538	100-49-00-4360	Professional Supplies		500	500

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	255	250	612	100-49-00-4520	Computer Software		350	350
389	98	350	70	100-49-00-4531	Computer Supplies		0	0
2,294	2,821	3,000	3,574	100-49-00-4588	GL and Property Insurance		4,227	4,227
58	721	300	54	100-49-00-4701	Printing and Advertising		250	250
648	902	1,000	681	100-49-00-4705	Bank Charges		1,000	1,000
115	0	200	0	100-49-00-4710	Mileage		200	200
1,806	1,420	1,320	721	100-49-00-4711	Vehicle Fuel		1,000	1,000
780	28	500	295	100-49-00-4714	Vehicle Maintenance		500	500
0	0	0	7	100-49-00-4715	Auto Expense		0	0
0	472	200	17	100-49-00-4720	Conferences and Training		300	300
100	100	150	0	100-49-00-4730	Membership Dues		150	150
159	0	0	0	100-49-01-4516	Repairs & Maintenance		0	0
436	435	400	323	100-49-02-4311	Cellular Phones - Planning		444	270
113	275	200	116	100-49-02-4360	Professional Supplies		250	250
1,430	990	1,000	52	100-49-02-4594	Refund		1,250	1,250
5,822	5,893	5,000	3,628	100-49-02-4701	Printing and Advertising		5,800	5,800
1,005	503	100	-7	100-49-02-4710	Mileage		500	500
443	685	600	192	100-49-02-4711	Vehicle Fuel		400	400
0	637	700	0	100-49-02-4714	Vehicle Maint		700	700
0	0	0	0	100-49-02-4715	Auto Expense		200	200
137	0	200	182	100-49-02-4720	Conferences and Training		400	400
60	40	100	0	100-49-02-4856	CPAC Appeal & Postage Reimb.		100	100
436	435	400	432	100-49-03-4311	Cellular Phones		585	585
265	0	250	677	100-49-03-4360	Professional Supplies		500	500
1,051	1,065	1,500	369	100-49-03-4594	Refund		1,000	1,000
0	0	200	66	100-49-03-4701	Printing and Advertising		200	200
0	156	200	0	100-49-03-4710	Mileage		200	200
1,209	1,272	1,400	879	100-49-03-4711	Vehicle Fuel		1,200	1,200
401	448	600	246	100-49-03-4714	Vehicle Maint		600	600
-13	1,052	360	174	100-49-03-4720	Conferences and Training		600	600
0	0	150	0	100-49-03-4730	Memberships - sanitation		150	150
0	0	1,000	0	100-49-05-4362	Mapping - Mining Sites		0	0
141	0	0	0	100-49-05-4594	Refunds		0	0
0	0	0	0	100-49-05-4841	Contract & Consultants Service		6,000	6,000
0	0	500	0	100-49-06-4291	Contract Legal Services		0	0
584	1,512	1,500	1,196	100-49-06-4311	Cellular Phones		1,125	1,125
0	0	2,200	334	100-49-06-4333	Safety & First Aid Supplies		150	150
0	0	0	73	100-49-06-4360	Professional Supplies		0	0
56,543	69,296	38,000	31,340	100-49-06-4510	Buildings & Grounds Supplies		40,000	40,000
35,037	39,019	35,000	28,964	100-49-06-4511	Electricity		36,000	36,000
17,619	25,316	30,000	14,548	100-49-06-4512	Natural Gas		30,000	30,000
6,024	6,326	6,000	5,026	100-49-06-4513	Water		6,500	6,500
3,981	2,848	3,500	2,634	100-49-06-4514	Garbage Service		3,500	3,500
71,000	71,064	72,780	53,250	100-49-06-4515	Contract Janitorial Services		72,000	72,000
38,642	50,929	40,000	40,142	100-49-06-4516	Repairs & Maintenance		50,000	50,000
22,718	9,755	20,000	18,512	100-49-06-4518	Major Projects Bldg Maint		20,000	20,000
0	70	0	110	100-49-06-4701	Advertising		200	200
0	54	200	0	100-49-06-4710	Mileage		0	0
166	101	500	183	100-49-06-4711	Vehicle Fuel		500	500
84	91	0	0	100-49-06-4714	Vehicle Maint		500	500
49	63	650	590	100-49-06-4715	Vehicle Expenses		0	0

FY13	FY14	FY15	FY15 YTD		Description	FTE	FY16	FY16
Actual	Actual	Budget	Actual	Account			Proposed	Requested
0	0	1,000	337	100-49-06-4720	Conferences & Education		3,000	3,000
0	10,786	0	0	100-49-06-4841	Contract Temp Services		0	0
276,711	314,176	278,360	214,921		Materials and Services		298,116	297,942
0	0	0	0	100-49-06-5010	Building Improvements		159,441	186,541
0	0	436,694	0	100-49-14-5001	Loan Cap Ex		388,459	388,459
0	0	436,694	0		Capital Outlay		547,900	575,000
0	9,481	10,171	8,531	100-49-00-4107	PERS Bond		10,489	10,234
0	4,821	5,907	4,300	100-49-00-4108	PERS 822		6,102	6,276
163,576	158,297	165,975	124,481	100-49-00-4593	Administrative Allocation		158,044	158,044
0	70	0	0	100-49-00-5314	County interdep fee		0	0
0	14,119	14,541	12,117	100-49-02-4107	PERS Bond		14,794	18,360
0	7,209	8,445	6,107	100-49-02-4108	PERS 822		8,606	11,260
0	5,520	5,145	4,641	100-49-03-4107	PERS Bond		5,549	5,431
0	2,809	2,988	2,339	100-49-03-4108	PERS 822		3,228	3,331
0	43	0	0	100-49-03-5304	Transfer to County Fund		0	0
0	428	431	373	100-49-05-4107	PERS Bond		460	439
0	216	251	188	100-49-05-4108	PERS 822		268	269
109,918	107,252	110,000	0	100-49-05-5304	Transfer to Road & Bldg Dept		110,000	110,000
0	11,724	13,785	10,389	100-49-06-4107	PERS Bond		17,390	16,894
0	6,309	8,005	5,236	100-49-06-4108	PERS 822		10,116	10,361
522	540	500	193	100-49-06-5311	Tipping fees		400	400
1,800	0	0	0	100-49-06-5312	Work Crew Fees		0	0
275,816	328,837	346,143	178,896		Transfers		345,447	351,299
1,345,949	1,432,026	1,949,517	1,022,344		Expense	9.46	2,183,401	2,328,201
1,367,961	1,348,885	1,486,691	1,246,937		Revenue Total		1,551,809	1,551,809
1,345,949	1,432,026	1,949,517	1,022,344		Expense Total	9.46	2,183,401	2,328,201
22,012	(83,141)	(462,827)	224,592		Grand Total		(631,592)	(776,393)

Information Technology - General Fund 100-50

FY 2015-2016 Highlights and Significant Changes

IT undergoes an annual goal setting process each December. We set goals based on known system needs and upgrades, departmental changes and a continuous effort to reach best practice for the technology field. It is quite difficult for IT to stay on goal with systemic projects because we are often pulled away from these to provide day to day support or to address individual departmental projects. Given the relative staffing level of IT, we are challenged to take on projects of any size and stay, at the same time, on top of day to day support demands.

This current fiscal year (continuing into next), IT has been and will continue to spend a substantial portion of its time assisting the Sheriff's Office. With the passage of the Jail Levy, the Sheriff has chosen to replace and upgrade technological equipment. Further, the Sheriff's Office has contracted to be part of the Regin system, which is a regional law enforcement data system managed by the City of Portland. We are going live with the last phase of this system during the month of April.

We will also play a large role in the upcoming replacement of the Jail Management System. Any conversion project is complex, time consuming and challenging on many levels and the JMS will be no exception. However, the current JMS is inadequate and requires an unreasonable amount of support from IT, so this is a project is one that we relish.

Our biggest project, which was put on hold this current fiscal year due to the replacement of our Facilities Manager, will be the move of our Data Center in the Courthouses. It was obvious when the fire suppression incident occurred that the location of the current Center is not appropriate. Other space, which would be better for this purpose, has been identified. If this project goes forward, it will be very time consuming as we want to ensure that we set up a Center that is appropriate for the County's technological needs going forward. I am very excited about the prospects of improving the IT picture with this project.

We continue to virtualize our system and have goals of moving the last of our application servers to a virtual environment in the next six months.

We will also continue to assist all departments which are seeking to utilize technology to enable them to offer services that are difficult to otherwise offer with today's staffing levels.

FY 2014-2015 Accomplishments

This has been and will continue to be another very exciting and challenging year for IT. We have quite a few accomplishments of note:

- Finished the successful conversion of County email to Gmail.
- Virtualized the Helion cluster of applications which include our Assessment & Taxation System, Clerk's Recording and Elections system, Animal and Control and a few other smaller programs.
- Have updated about 2/3 of our Microsoft Servers to the latest version.
- Moved IT offices to another space in order to vacate the space that will be used for the move of the Data Center.
- Implemented Regin access for the Sheriff's Office
- Underwent four CJIS (federal criminal justice information system) audits
- Assisted several departments to coordinate their social media presence

Throughout all this process, IT still had all its regular day to day responsibilities to provide support to seven different physical campuses plus three remote Road shops: Courthouses (Old and Annex); Justice Facility, Public Works (Road/Parks, Mechanics Shop, Animal Control), Fairgrounds, Transfer Facility plus the new EOC and now the Justice Court based in Vernonia. We support over 250 workstations, 16 servers, three phone switches, printers/peripherals, web site, Internet access, etc. We closed over 2100 work orders in 2014, which represents a 17% increase over the prior year.

Columbia County General Fund Information Tech Account: 100-50

Department Budget Summary

	FY16 Proposed	FY15 Est. Actual	FY15 Sup. Budget	FY14 Actuals	FY13 Actuals
Revenues					
Restricted Beginning Balance*	30,000	30,000	30,000	30,000	30,000
Total Beginning Balance	30,000	30,000	30,000	30,000	30,000
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	108	0	0	0
Current Year Restricted	0	108	0	0	0
General Fund Operations Balancing	213,910	99,776	140,718	12,528	-17,509
Transfers In (Admin Alloc)	376,441	357,382	357,382	431,295	407,756
Current Year Other Resources	590,351	457,158	498,099	443,823	390,246
Total Available Resources	620,351	487,266	528,099	473,823	420,246
Expenditures					
Salary	204,370	189,765	191,886	179,419	163,036
Benefits	104,618	98,446	98,362	96,733	96,527
PR Transfers (Unemp, PERS Bond & Reserve)	<u>24,337</u>	<u>19,724</u>	<u>20,826</u>	<u>18,894</u>	<u>3,376</u>
Personnel	333,326	307,935	311,074	295,046	262,939
Materials & Services	<u>166,425</u>	<u>118,091</u>	<u>166,425</u>	<u>135,482</u>	<u>107,082</u>
Program Budget	499,751	426,026	477,499	430,528	370,021
Capital	120,600	31,240	50,600	13,295	20,226
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	620,351	457,266	528,099	443,823	390,246
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	620,351	457,266	528,099	443,823	390,246

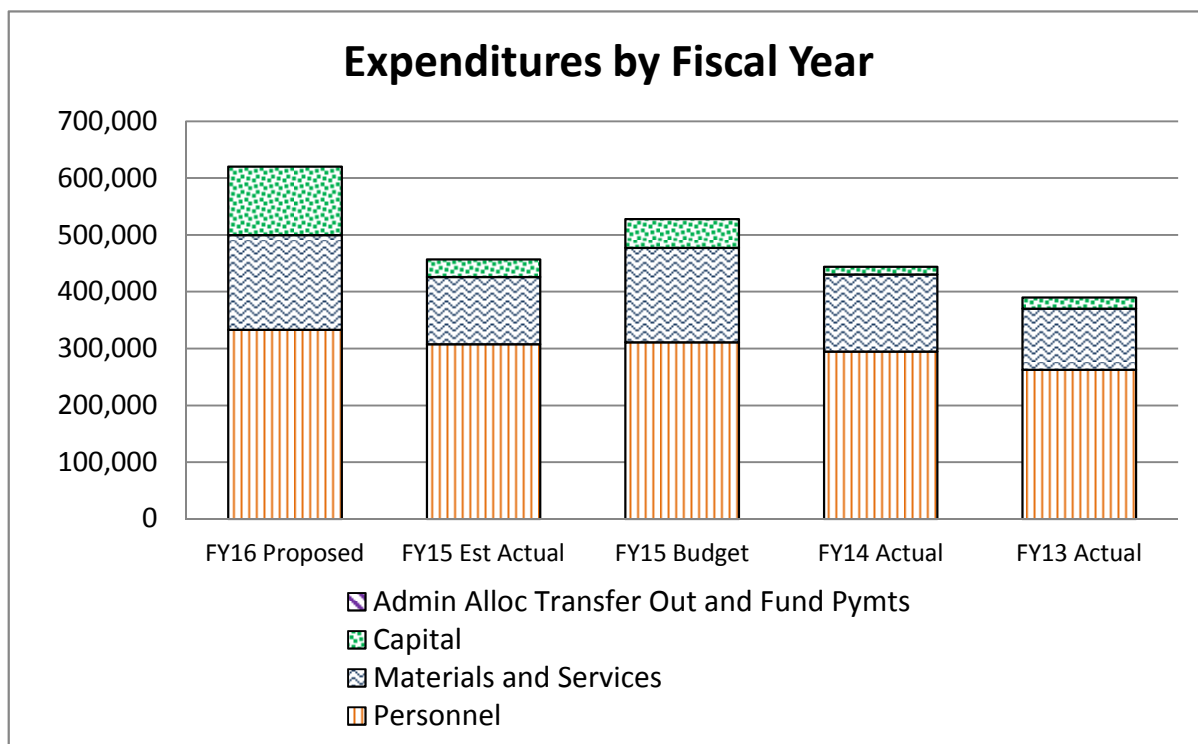
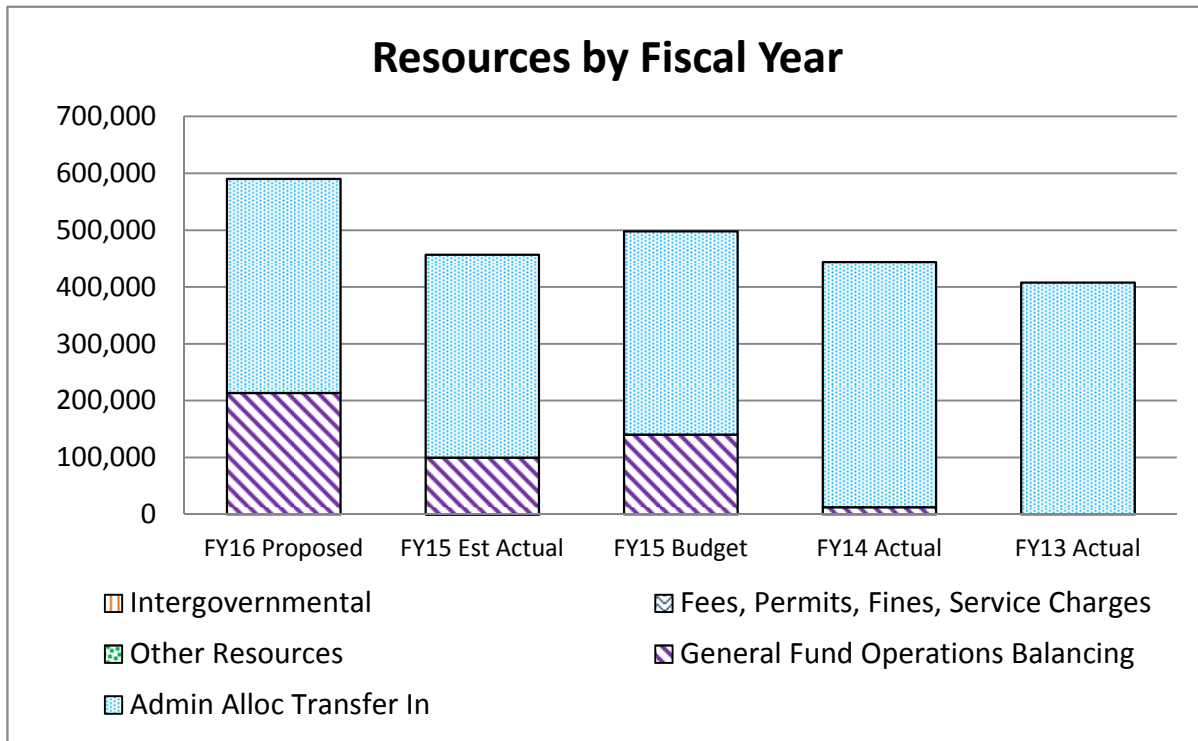
* Tech Reserve Restricted Begin Balance not actually used in prior years so is not included for operating costs

Authorized Positions - Full Time Equivalents

FY16 (8 furlough days)	3.17
FY15 (12 furlough days)	2.86
FY14 (26 furlough days)	2.70
FY13 (26 furlough days)	2.70
FY12 (26 furlough days)	2.70
FY11 (4 furlough days)	3.00

Resource and Expenditure Charts

General Fund Department: Information Tech



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Info Tech Department

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FY13	FY14	FY15	FY15 YTD				FY16	FY16
Actual	Actual	Budget	Actual	Account	Description	FTE	Proposed	Requested
				100	General Fund			
					Revenue			
				50	Info Tech Department			
30,000	30,000	30,000	30,000	100-50-00-3003	Tech Reserve Beg Bal		30,000	30,000
30,000	30,000	30,000	30,000		Restricted Fund Balance		30,000	30,000
407,756	431,295	357,382	268,036	100-50-00-3075	Admin Alloc		376,441	376,441
407,756	431,295	357,382	268,036		Rest Interfund Transf/Intrnl S		376,441	376,441
0	0	0	116	100-50-00-3100	Refund of Expenses		0	0
0	0	0	116		Other Resources (Restr)		0	0
437,756	461,295	387,382	298,153		Revenue		406,441	406,441
					Expense			
56,639	55,948	58,294	43,910	100-50-00-4033	Computer Tech Senior	0.97	62,166	64,287
51,188	53,065	58,344	43,501	100-50-00-4034	Computer Tech II	0.97	63,735	65,910
46,843	44,135	47,248	35,447	100-50-00-4035	Computer Tech I	0.97	50,444	52,198
1,170	12,351	18,000	6,481	100-50-00-4085	Temporary Help	0.26	18,025	18,025
7,198	13,921	10,000	10,534	100-50-00-4090	Overtime		10,000	10,000
32,858	19,443	22,872	17,039	100-50-00-4101	PERS		23,643	24,417
12,472	13,726	14,679	10,570	100-50-00-4102	FICA Tax		15,634	16,097
221	219	248	200	100-50-00-4103	Worker's Compensation Ins.		292	301
50,892	63,255	60,481	45,441	100-50-00-4104	Insurance Benefits		64,949	64,949
85	90	82	50	100-50-00-4105	WBF		100	100
3,376	1,073	0	-3,061	100-50-00-4106	Unemployment Insurance		2,044	2,104
262,939	277,225	290,248	210,111		Personal Services	3.17	311,032	318,388
22,442	19,642	40,000	15,952	100-50-00-4310	Telephone		40,000	40,000
171	381	500	102	100-50-00-4321	Office Supplies and Expenses		500	500
37,858	68,358	59,000	39,006	100-50-00-4525	Computer Software Agreements		59,000	59,000
9,561	11,760	34,600	4,539	100-50-00-4530	Comp Workstation Maintenance		34,600	34,600
19,784	26,427	22,000	12,718	100-50-00-4540	Computer Network Maintenance		22,000	22,000
12,855	0	0	0	100-50-00-4544	Technical Assistance		0	0
1,025	650	900	37	100-50-00-4710	Mileage		900	900
3,262	8,064	9,000	2,435	100-50-00-4720	Computer Training		9,000	9,000
125	200	425	0	100-50-00-4730	Membershi, Dues, Subscriptions		425	425
107,082	135,482	166,425	74,789		Materials and Services		166,425	166,425
0	0	0	0	100-50-00-5010	Building Improvement		70,000	70,000
20,226	13,295	50,600	11,240	100-50-00-5013	Computer Network		50,600	50,600
20,226	13,295	50,600	11,240		Capital Outlay		120,600	120,600

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	11,873	13,175	11,544	100-50-00-4107	PERS Bond		14,094	13,803
0	5,948	7,651	5,819	100-50-00-4108	PERS 822		8,199	8,465
0	17,822	20,826	17,363		Transfers		22,293	22,268
390,246	443,823	528,099	313,504		Expense	3.17	620,351	627,682
437,756	461,295	387,382	298,153		Revenue Total		406,441	406,441
390,246	443,823	528,099	313,504		Expense Total	3.17	620,351	627,682
47,509	17,472	(140,718)	(15,351)		Grand Total		(213,910)	(221,241)

Human Resources - General Fund 100-56

FY 2015-2016 Highlights and Significant Changes

As most County departments do, HR continues to use the funding it receives in a creative and frugal manner to do as much as possible. That said, the funding is not sufficient for the County to claim a full service HR department. There are many things which are commonly performed by HR in other organizations that are simply not possible here. But, I believe we still do an amazing job.

It remains true, with me also overseeing IT, that the amount of time that can be devoted solely to HR is reduced but I do not anticipate this situation to change in the near future.

HR continues to be available for assistance and advice, including attending several departmental staff meetings each month as requested. As anticipated, with shrinking resources and related layoffs, increasing union agitation and personnel issues driven by the confusion, concern and frustration caused by the County's funding situation, have increased the need for HR assistance to many departments throughout the year. The negotiating process is not only very time consuming but also creates tension in the workforce while ongoing. Typically, one or two of the collective bargaining agreements will be in negotiations in any one year.

In the coming year, labor issues will consume a large portion of HR's resources as they have in years past. We also continue to be deeply involved in the final phase of our ADP implementation, which is the roll out of the online time record keeping. We continue to see the efficiencies that we had hoped for as we get closer to the finalization of this major project. The conversion to ADP will not save any HR time, in fact, it is actually consuming more of both my time and my staff time and will continue to do so. It is simply making the time we spend more efficient and effective, providing better information for employees and also, eventually, saving time in the Finance Department.

HR's time continues to be highly consumed with managing our health insurance options which is becoming an annual event of some note. The increase for this year is less than in prior years (around 8%) but it still represents a substantial increase when compared to the inflation index or the increase of County revenues.

HR will continue to offer the popular employee events which we coordinate: the Annual Service Recognition Program, Annual County Employee Picnic and Annual County Holiday Luncheon.

The hiring process will continue to take a great deal of HR's time, particularly, as we work closely with the Sheriff's Office to recruit candidates for vacancies funded by the Jail Levy or those created by staff turnover.

We will also continue to offer training as we can and to manage the day to day demands of a busy HR office.

FY 2014-2015 Accomplishments

The Human Resources (HR) budget does not provide funding for actual programs. Almost all of the funding in the budget is for personnel (Director and .49 Office Specialist). The materials and services fund support costs (conferences, reference materials) and also provide a small level of funding for “employee recognition”. This line item funds the annual Service Award Ceremony and provides a small portion which goes towards the annual County Employee Picnic. We spend the money that we have for these special recognition programs very effectively and put on really fun events for little money.

Thus, accomplishments in the HR budget are measured by the individual goals of the HR Director. Much of what is accomplished in HR cannot be expressed in this document. Sensitive and/or confidential personnel related activity, including investigations, ADA compliance, FMLA coordination and employee mediations, consume much of HR’s time.

A few of the accomplishments in the FY 1415 year, which can be mentioned, include:

- Conduct ergonomic evaluation for several employees
- Work with two employees (separately) and their families on end of life issues and the ultimate processing of final benefits for the deceased employees
- Work with employees on specific accommodations (employee names confidential)
- Propose, bargain and implement drug testing program for Sheriff’s Office
- Research and implement legal defense fund for Sheriff’s Office Command staff
- Assist in development and implementation of organizational change in LDS/Facilities
- Provided new training resources to departments for handling violence in the workplace
- Updated several new policies, include the Emergency Plan
- Participated in debriefing and updating policy following several bomb threats
- Updated the procedures for electronic door access for employees to increase security
- Implemented partnership for outsourced physical and written testing for sworn officers
- 25 Recruitment process for positions including new Community Justice Director
- Bargained FOPPO and CCDSA union contracts
- Managed 11 workers compensation claims
- Working with Health Insurance Agent, obtain, analyze and, ultimately, implement health

insurance options for the County with the goal of reducing costs

- Update and improvement availability of online access to employee forms and benefits
- Developed and implemented annual Open Enrollment process
- Participated actively on the Risk Management Committee
- Staff and coordinate Elected Officials Compensation Committee
- Coordinated and guided the Employee Events Committee and Health Benefits Committee
- Coordinated the Annual County Picnic
- Coordinated the Annual Holiday Luncheon
- Coordinated/implemented Annual Service Recognition Program

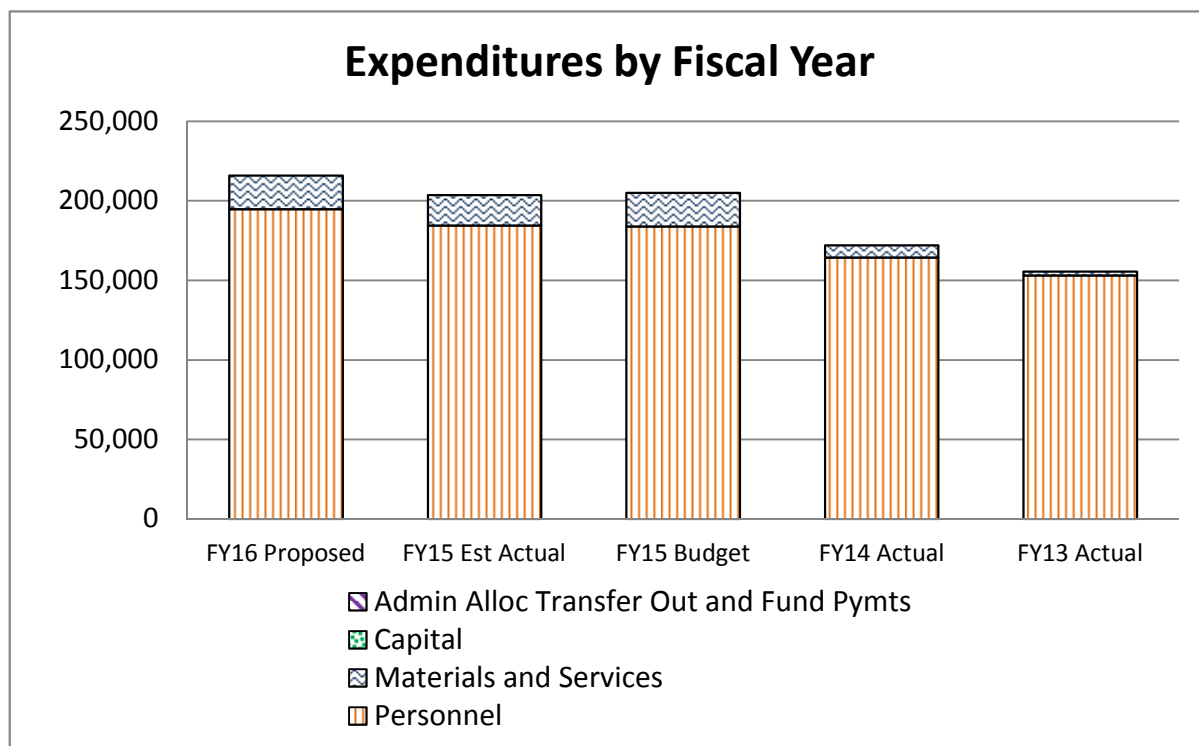
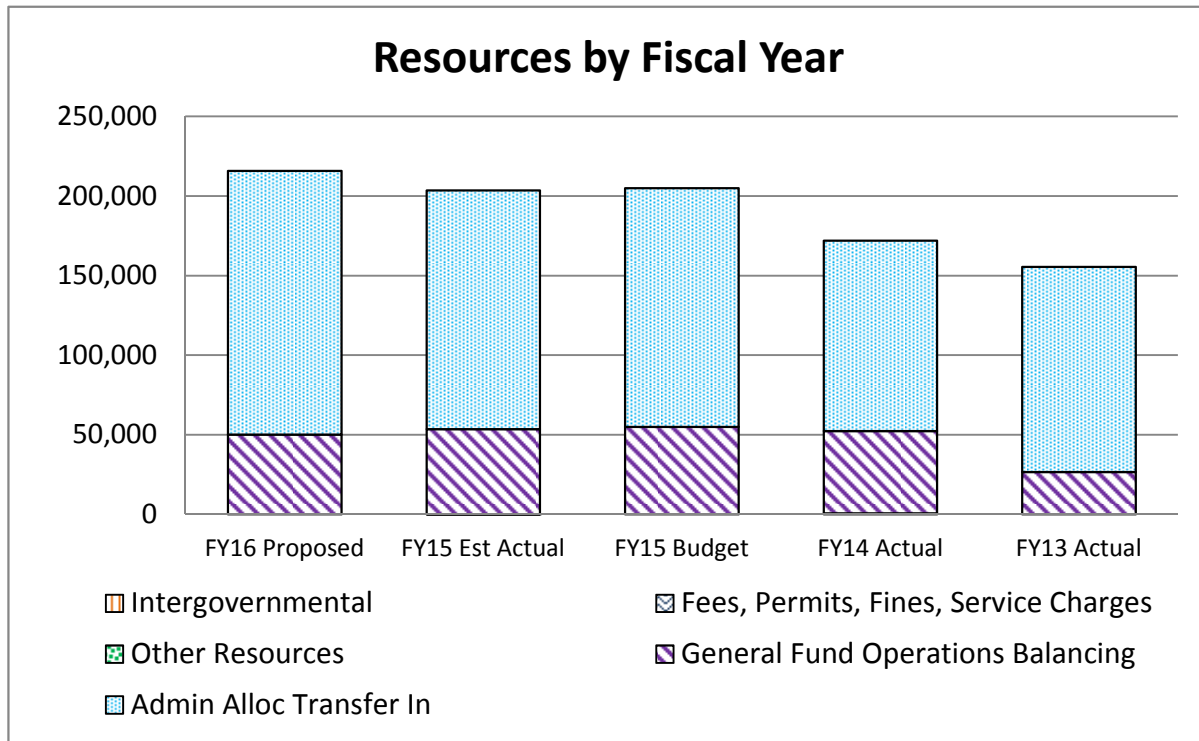
Columbia County General Fund **Human Resources** Account: 100-56

Department Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	748	0
Fees, Permits, Fines, Service Charges	0	89	0	-13	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	89	0	735	0
General Fund Operations Balancing	50,132	53,438	55,041	51,587	26,575
Transfers In (Admin Alloc)	165,726	150,079	150,079	119,791	129,057
Current Year Other Resources	215,858	203,516	205,119	171,378	155,633
Total Available Resources	215,858	203,605	205,119	172,113	155,633
Expenditures					
Salary	128,870	125,959	124,423	109,670	105,473
Benefits	49,162	44,671	44,675	39,881	45,655
PR Transfers (Unemp, PERS Bond & Reserve)	<u>16,706</u>	<u>13,952</u>	<u>14,902</u>	<u>14,958</u>	<u>2,054</u>
Personnel	194,738	184,583	183,999	164,509	153,182
Materials & Services	<u>21,120</u>	<u>19,022</u>	<u>21,120</u>	<u>7,605</u>	<u>2,451</u>
Program Budget	215,858	203,605	205,119	172,113	155,633
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	215,858	203,605	205,119	172,113	155,633
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	215,858	203,605	205,119	172,113	155,633

Authorized Positions - Full Time Equivalents	
FY16 (8 furlough days)	1.43
FY15 (12 furlough days)	1.44
FY14 (26 furlough days)	1.28
FY13 (26 furlough days)	1.28
FY12 (26 furlough days)	1.39
FY11 (4 furlough days)	1.49

Resource and Expenditure Charts

General Fund Department: Human Resources



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

General Fund
Human Resources

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FY13	FY14	FY15	FY15 YTD				FY16	FY16
Actual	Actual	Budget	Actual	Account	Description	FTE	Proposed	Requested
				100	General Fund			
					Revenue			
				56	Human Resources			
0	748	0	0	100-56-00-3104	Reimb State/Local		0	0
0	748	0	0		Restr State/ Local Govt Grant/		0	0
129,057	119,791	150,079	112,559	100-56-00-3075	Admin Alloc		165,726	165,726
129,057	119,791	150,079	112,559		Rest Interfund Transf/Intrnl S		165,726	165,726
0	-13	0	251	100-56-00-3100	Refund of Expenses		0	0
0	-13	0	251		Other Resources (Restr)		0	0
129,057	120,526	150,079	112,810		Revenue		165,726	165,726
					Expense			
96,186	97,990	106,634	80,509	100-56-00-4002	Director, HR & IT	0.97	110,822	114,607
9,287	11,680	17,788	10,351	100-56-00-4054	Office Specialist	0.46	18,048	18,048
21,809	15,116	17,437	12,477	100-56-00-4101	PERS		20,269	20,895
8,012	8,335	9,518	6,850	100-56-00-4102	FICA Tax		9,859	10,148
114	125	161	133	100-56-00-4103	Worker's Compensation		184	190
15,683	16,268	17,503	13,150	100-56-00-4104	Insurance Benefits		18,803	18,803
37	37	56	22	100-56-00-4105	WBF		48	48
2,054	625	0	-1,755	100-56-00-4106	Unemployment Insurance		1,289	1,327
153,182	150,176	169,098	121,738		Personal Services	1.43	179,321	184,065
762	1,474	1,200	1,060	100-56-00-4321	Office Supplies and Expenses		1,200	1,200
100	0	100	0	100-56-00-4520	Software		100	100
165	505	720	200	100-56-00-4550	Reference Materials		720	720
441	1,428	10,000	1,062	100-56-00-4551	Training Supplies		10,000	10,000
0	0	2,500	1,207	100-56-00-4701	Publishing and Advertising		2,500	2,500
104	279	400	344	100-56-00-4710	Mileage		400	400
384	1,027	1,500	1,173	100-56-00-4720	Conferences and Training		1,500	1,500
495	689	700	654	100-56-00-4730	Membership Dues		700	700
0	2,203	4,000	1,507	100-56-00-4839	Employee Recognition		4,000	4,000
0	0	0	0	100-56-00-4841	Contract Temporary Services		0	10,500
2,451	7,605	21,120	7,206		Materials and Services		21,120	31,620
0	9,507	9,427	7,932	100-56-00-4107	PERS Bond		9,747	9,517
0	4,826	5,475	3,998	100-56-00-4108	PERS 822		5,670	5,837
0	14,333	14,902	11,930		Transfers		15,417	15,354
155,633	172,113	205,119	140,874		Expense	1.43	215,858	231,038
129,057	120,526	150,079	112,810		Revenue Total		165,726	165,726
155,633	172,113	205,119	140,874		Expense Total	1.43	215,858	231,038
(26,575)	(51,587)	(55,041)	(28,064)		Grand Total		(50,132)	(65,313)

Debt Service and Reserves - General Fund 100-60

General Fund outlays for debt service and to budget for contingencies and the unending fund balance (in other words the county reserve) are tracked in this section of the chart of accounts.

Debt Service payments made by the County but covered by tax increment revenues from the County component unit Columbia County Development Agency (CCDA) will be reimbursed to the County by the CCDA. This reimbursement will be tracked in 100-00 Non-departmental Revenue.

FY2015-2016 Highlights and Significant Changes

FY16 planned debt service outlays will be 2% higher than the corresponding debt payments in FY15.

FY16 also includes budget of \$1.1 million to make additional, unscheduled debt payments that will be fully reimbursed by the CCDA and, thus, are budget-neutral for the general fund as a whole.

Over all, the total reserve category is higher than last year's budget by 3.7%. This higher level is needed given the year over year growth in general fund operating costs. The FY16 Proposed Budget includes 2.24 months' worth of FY16 operating expense in reserve, thus meeting county policy's two month target.

FY 2014-2015 Accomplishments

FY15 budget levels were be much lower than historic trend levels in this segment of the General Fund budget due to a restructuring of many expense items away from this part of the General Fund budget to other departments within the General Fund. Details are outlined below.

Debt service costs in the FY15 Appropriated Budget increased by over \$500,000 due primarily to a catch-up debt service payment in the re-worked CCDA road loan amortization schedule. A FY15 Supplemental Budget process will take place in May 2015 in order to appropriate an additional \$1.25 million to the debt service category to make an additional debt service payment on the Road Loan, which will be completely reimbursed by excess Tax Increment Financing dollars available in the CCDA for this purpose.

Starting in FY14, on the recommendation of state local budget law staff, a number of outlays not specifically associated with a General Fund department that historically have been tracked in this section of the chart of accounts were moved to other sections of the General Fund:

1. County-wide postage, insurance, and audit filing* - moved to 100-45 Treasurer
2. Fire patrol and Courthouse Riverfront Lease - moved to 100-45 Treasurer
3. Contract services for insurance brokers* - moved to 100-45 Treasurer

4. County advertising – every department which advertises will now pay for these services directly
5. Donations to AAA Seniors, Columbia Pacific Foodbank and RSVP - moved to 100-45 Treasurer
6. Support of Public Health services in Columbia County – moved to new 100-36 Public Health section
7. Restricted Court Mediation costs – moved to new 100-37 Court Mediation section
8. Title III grant expenses- moved to 100-45 Treasurer
9. Board of Tax Appeals - moved to 100-02 Assessor

*costs are allocated out to General Fund and/or County wide funds as part of administrative allocation.

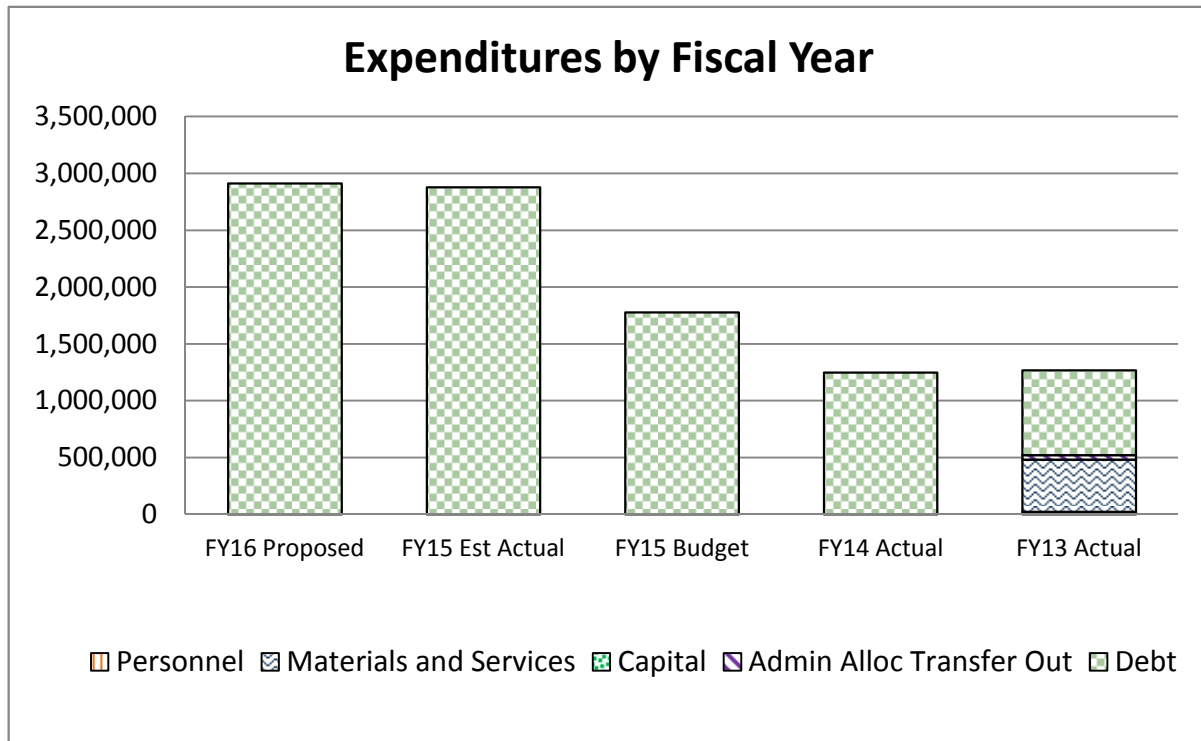
Columbia County General Fund **General** Account: 100-60

Department Budget Summary

	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	0	0
General Fund Operations Balancing	0	0	0	0	0
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	0	0	0	0
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	23,680
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	23,680
Materials & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>458,159</u>
Program Budget	0	0	0	0	481,838
Capital	0	0	0	0	0
Debt	2,912,621	3,028,304	1,778,306	1,248,092	747,007
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	40,969
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	2,912,621	3,028,304	1,778,306	1,248,092	1,269,814
Fund Contingency	482,677	0	412,224	0	0
Fund Ending Fund Balance	<u>1,500,000</u>		<u>1,500,000</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	4,895,298	3,028,304	3,690,530	1,248,092	1,269,814

Resource and Expenditure Charts

General Fund Department: **General 100-60**



Resources to cover debt service are reflected in General 100-00 Resources

Budget Detail Report
FY16 Proposed Budget

General Fund
Debt Service

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FT E	FY16 Proposed	FY16 Requested
				100	General Fund			
					Expense			
				60	Debt Service			
20,273	0	0	0	100-60-00-4101	PERS		0	0
-94	0	0	0	100-60-00-4102	FICA Tax		0	0
1,088	0	0	0	100-60-00-4103	Workers' Compensation Ins.		0	0
2,403	0	0	0	100-60-00-4104	Insurance Benefits		0	0
23,680	0	0	0		Personal Services		0	0
16,702	0	0	0	100-60-00-4320	Postage		0	0
337	0	0	0	100-60-00-4327	Newspaper Subscriptions		0	0
2,167	0	0	0	100-60-00-4532	Fire Patrol of Cty Owned Lands		0	0
36,755	0	0	0	100-60-00-4555	Annual Audit & Filing Fee		0	0
-685	0	0	0	100-60-00-4560	Courthouse Riverfront Lease		0	0
600	0	0	0	100-60-00-4561	Mentally Incompetent		0	0
70,795	0	0	0	100-60-00-4588	Insurance-County Prop. & Lib		0	0
3,591	0	0	0	100-60-00-4701	County Advertising		0	0
2,933	0	0	0	100-60-00-4731	O & C Administrative Exp		0	0
24,786	0	0	0	100-60-00-4810	Invstgatr & Care - Cattle		0	0
74	0	0	0	100-60-00-4839	Employee Recognition		0	0
19,000	0	0	0	100-60-00-4841	Contract Services		0	0
9,946	0	0	-1	100-60-00-4901	Miscellaneous		0	0
3,985	0	0	0	100-60-00-4996	Penalties and Fines		0	0
5,000	0	0	0	100-60-01-4973	AAA Seniors		0	0
100,000	0	0	0	100-60-01-4975	Columbia County Public Health		0	0
1,000	0	0	0	100-60-01-4976	Columbia Pacific Food Bank		0	0
507	0	0	0	100-60-01-4989	RSVP		0	0
96,965	0	0	0	100-60-02-4601	Title III O&C Grant Expense		0	0
450	0	0	0	100-60-04-4402	Bopta Meals Per Diem		0	0
63,250	0	0	281	100-60-05-4980	Court Mediation		0	0
458,159	0	0	280		Materials and Services		0	0
627,556	654,327	685,365	207,681	100-60-00-6010	PERS UAL Bond		720,506	720,506
33,290	32,464	31,640	31,639	100-60-00-6012	W. Rainier Road Debt Service		30,815	30,815
0	475,139	975,139	975,139	100-60-00-6013	Port Westward Road L02002		975,139	975,139
86,161	86,161	86,162	86,161	100-60-00-6016	USB loan CH Syst (2012-2022)		86,161	86,161
0	0	0	0	100-60-00-6017	Extra PWW Road Debt Service		1,100,000	1,100,000
747,007	1,248,092	1,778,306	1,300,620		Debt Service		2,912,621	2,912,621
40,969	0	0	0	100-60-02-5310	O&C Grant (County Trnsfr)		0	0
40,969	0	0	0		Transfers		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FT E	FY16 Proposed	FY16 Requested
0	0	339,224	0	100-60-00-5401	Operating Contingencies		266,817	541,440
0	0	73,000	0	100-60-00-5403	Contingencies-Additional		215,861	0
0	0	412,224	0		Contingencies		482,677	541,440
0	0	1,500,000	0	100-60-00-5501	Unappropriated Ending Cash		1,500,000	1,500,000
0	0	1,500,000	0		Ending Balances		1,500,000	1,500,000
1,269,814	1,248,092	3,690,530	1,300,900	60	Expense		4,895,298	4,954,061
0	0	0	0		Revenue Total		0	0
1,269,814	1,248,092	3,690,530	1,300,900		Expense Total		4,895,298	4,954,061
(1,269,814)	(1,248,092)	(3,690,530)	(1,300,900)		Grand Total		(4,895,298)	(4,954,061)

Section IV

Enterprise Fund and Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Resources and Expenditures over Time and FY16 Budget Detail

Columbia County Solid Waste Transfer Station (Enterprise 207)	p. 249
Road Department (201)	p. 259
Transit Department – Columbia County Rider (216)	p. 272
Unmet Needs Vernonia Flood Recovery (215)	p. 282
Pass Through Fund (208)	p. 288

Solid Waste Transfer Station - Fund 207

Solid Waste Transfer/Disposal, Household Hazardous Waste, Recycling, Reduction, Reuse, Code Enforcement and Dumpstopper Programs are supported by the Solid Waste Fund. The proposed FY16 Solid Waste Fund budget includes allocated portions of the Land Development Services Director (.1 FTE); Code Enforcement Officer (.3 FTE); Maintenance Mechanic (.1 FTE) and Permit Technician (.2 FTE). The FY16 budget includes a Part-Time Solid Waste Program Administrator (.49 FTE).

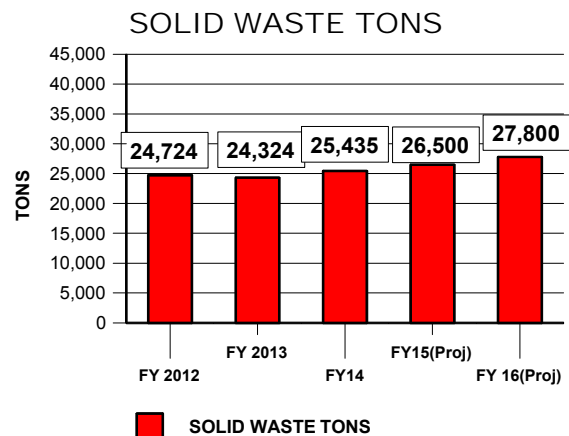
FY 2015 - 2016 Highlights and Significant Changes

Basic Function: The Solid Waste Program is mandated by Oregon state law to administer the Solid Waste Management Plan & Ordinance, provide for the transfer and disposal of Solid Waste in the County and administer solid waste collection franchises within the unincorporated area of the county. The Program operates the Columbia County Transfer Station, manages County recycling waste reduction, reuse programs, the Household Hazardous Waste program, Paint Care Program, and E-waste program. It operates the Dumpstoppers Program which provides for clean up of illegal dump sites on public property and educates the public on the negative impact of illegal dumping.

Staff: The SW Program Coordinator position was funded in the FY 15 budget and will be filled in late FY 15 or early FY 16 to provide expanded administrative oversight and program activities particularly in the area of recycling, reduction and reuse education/promotion activities and HHW management. Current administrative functions are limited to time available by the LDS Director. The Land Development Services Director assumed the day to day management of the Solid Waste Program functions in FY14. Accounting for the Transfer Station and Franchisee accounts has been assumed by the Administrative Support staff (Permit Technician). Hours for Dumpstopper activities and staffing of the HHW events have been allocated to the Facilities Maintenance staff.

Contract Operations: In March 2014, the program procured new contracts for transfer station and transportation/disposal operations in FY 15 which has resulted in significant savings and efficiencies to the program.

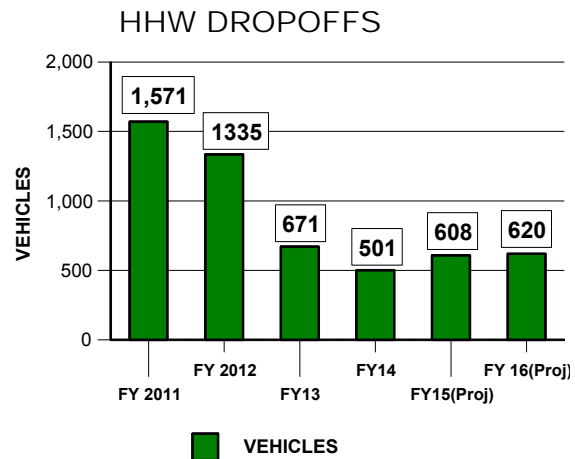
Transfer Station: As of March 2014, Waste Connections (dba Hudson’s Garbage) has operated



the Transfer Station and has provided staffing to the HHW events, covered the recycling depot and upgraded drop off operations, and assumed responsibility for disposal of medical waste.

Transportation and Disposal: As of March 2014, Republic Services assumed contract transportation and land fill disposal operations based on a flat per ton fee.

Solid Waste Program Activity: Solid waste tonnage processed through the Transfer Station in FY 15 is expected to increase by about 4% over that processed in FY 14 or from 25.43 to 26.5 million tons. However, even though there will be a modest increase in development activity in Columbia County as noted in the Building Program discussion above for FY15 and FY16, it is anticipated that Solid Waste tonnage will level off at about FY 15 levels, or about 26.5 million tons, into FY 16 due to projected increases in the County recycling rate which could approach 40%. With the significant cuts in program expenditures made in the last two years together with significant savings to be realized as a result of the new transfer and disposal operations contracts, the Solid Waste Fund is expected to generate a fund balance in FY15 and FY 16 sufficient to provide adequate program reserve and contingency funds. Reserves of \$100,000 per year are being set aside for costs associated with the eventual replacement of the compactor and other fixed equipment and building repairs and improvements.



Recycling Education/Promotion: With the loss of the Solid Waste Coordinator in FY14, the County was not able to conduct recycling, reuse and reduction education activities beyond the minimum required by DEQ during FY15. As noted above, the County will add back a .49 FTE Solid Waste Program Administrator position in late FY 15 or early FY 16. With this position added back, these activities can be resumed.

Household Hazardous Waste Program: As illustrated in the adjacent chart, HHW participants (vehicles) served dropped dramatically in FY 13 due to the reduction in events from 14 in FY 12 to 5 in FY 13. The number of participants has leveled off at between 500 and 600 per year in FY 14 and FY 15. The County will have hosted three HHW events at the St Helens Transfer Station and one each in the Cities of Clatskanie and Vernonia in FY 15. The program is planning to add an event in the City of Rainier in FY 16 for a total of 6 events for the year. The program put HHW operations out to bid in FY 15, selecting Cleanharbors, Inc. to handle processing, transport and disposal of HHW. Hudson’s, the Transfer Station operator will continue to staff events at St Helens in FY 16 and LDS Facilities staff will staff the remote events in Vernonia and Clatskanie.

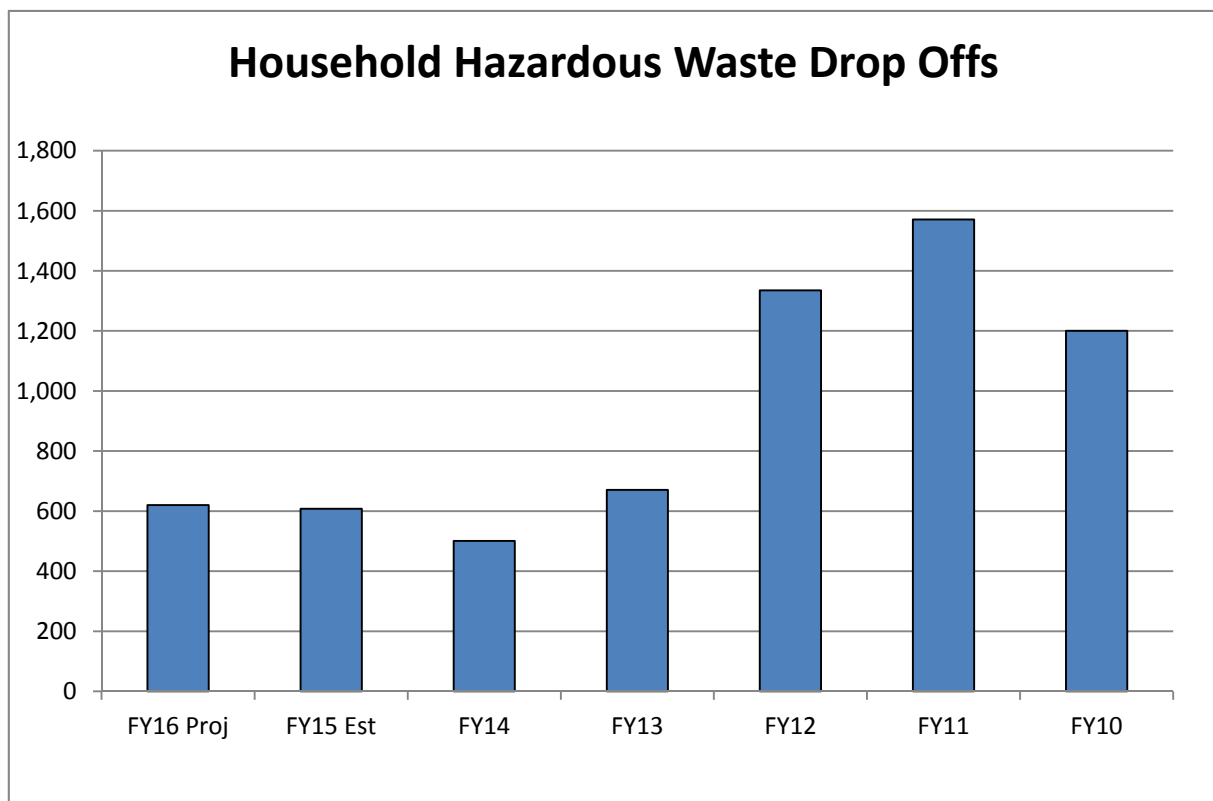
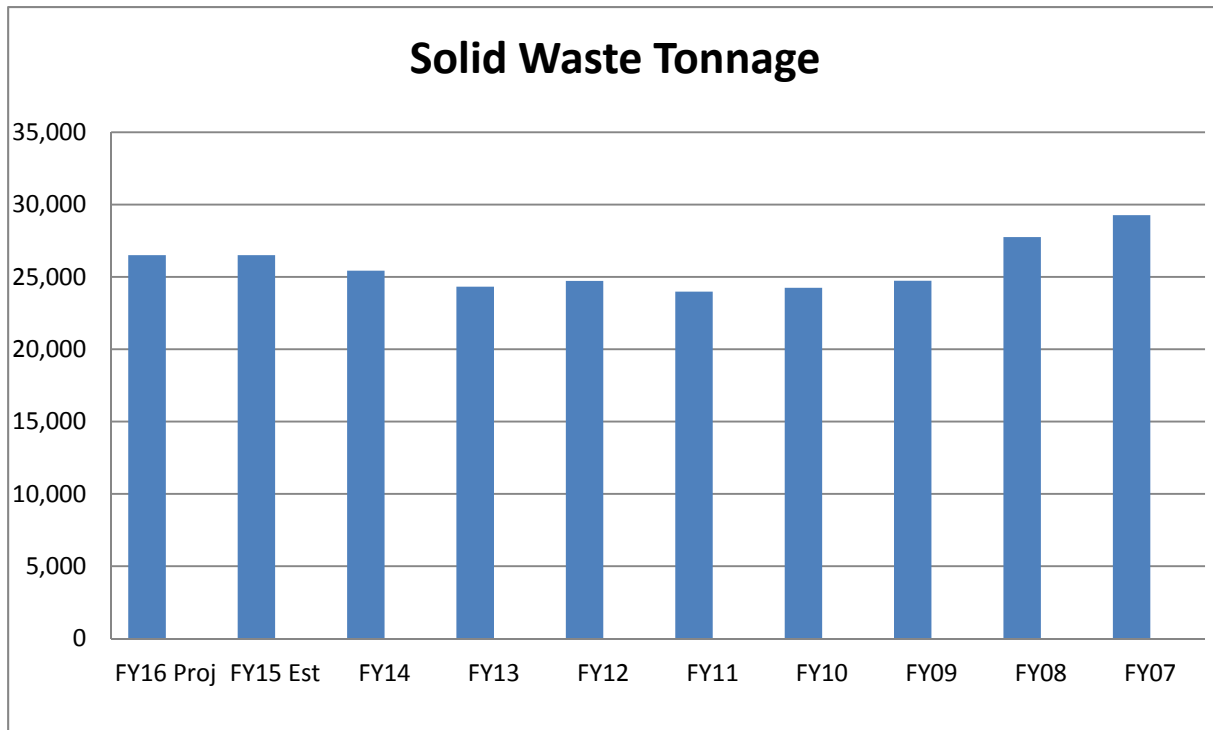
FY 2014-2015 Accomplishments

- **Transfer Station/Disposal Contracts** . New contracts for Transfer Station operations and solid waste transportation and disposal have resulted in savings to the program reflected in a substantial Solid Waste fund reserve. Beginning fund balances are expected to increase from about \$510,000 in FY 15 to \$1,251,000 in FY 16. The Transfer Station operator has made some substantial improvements in FY 15 including covering and upgrading the recycling depot and adding a free medical sharps drop off service.
- **HHW Program:** A new free medical sharps drop off service has been added at the Transfer Station in FY 15. Paint Care program contracts have been renewed to continue to allow free drop-off of paint during Transfer Station hours. Additional Paint Care drop off locations have been secured at the Restore in St. Helens, Vernonia Hardware and Clatskanie Building Supplies providing easier access to customers for paint recycling.
- **E-Cycling:** The County continued to offer free recycling of electronics in FY 15 at the Transfer Station.
- **Recycling, Reduction, Reuse:** The County continues to recycle approximately 37% of solid waste and has set a goal with DEQ to recycle 40% in coming years. With the elimination of the SW Coordinator Position due to necessary budget cuts, the County could not continue certain recycling, reduction and reuse promotional activities, but through the LDS Director was able to respond to mandatory program element requirements by State DEQ and coordinate reporting with cities required to report (St Helens and Scappoose)
- **Paint Recycling:** The County's free paint drop off program funded in part paint producers under the State's "Paint Care" program has continued to be fully implemented and promoted. The program has resulted in reduced cost to the HHW program as non-hazardous paint is diverted from HHW events.

Solid Waste Transfer Station

Operating Indicators

Columbia County, Oregon



Columbia County

Solid Waste Transfer Station

Account: 207

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Unrestricted Beginning Balance					
Restricted Beginning Balance	1,251,127	510,057	621,342	271,500	203,403
Total Beginning Balance	1,251,127	510,057	621,342	271,500	203,403
Fees, Permits, Fines, Service Charges	2,901,500	2,764,246	2,581,216	2,363,191	2,339,036
Other Resources	43,500	43,910	31,000	24,059	15,797
Current Year Restricted	2,945,000	2,808,157	2,612,216	2,387,250	2,354,834
Transfers from County Funds	5,500	2,325	7,259	7,989	7,101
Current Year Other Resources	5,500	2,325	7,259	7,989	7,101
Total Available Resources	4,201,627	3,320,539	3,240,817	2,666,739	2,565,338
<u>Expenditures</u>					
Salary	78,869	46,920	58,159	53,546	59,607
Benefits	28,789	21,126	35,389	27,554	35,131
PR Transfers (Unemp, PERS Bond & Reserve)	<u>10,224</u>	<u>4,307</u>	<u>7,634</u>	<u>6,609</u>	<u>1,081</u>
Personnel	117,882	72,352	101,182	87,709	95,818
Materials & Services	<u>1,769,403</u>	<u>1,529,104</u>	<u>1,634,241</u>	<u>1,715,582</u>	<u>1,786,785</u>
Program Budget	1,887,285	1,601,456	1,735,423	1,803,291	1,882,604
Capital	100,500	100,000	100,000	0	0
Debt	323,660	323,660	323,660	319,547	319,742
Transfers Out (Admin Alloc & Fund Pymts)	40,183	44,296	44,811	33,843	91,492
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	2,351,628	2,069,412	2,203,894	2,156,681	2,293,838
Fund Contingency	1,849,999	0	1,036,923	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	4,201,627	2,069,412	3,240,817	2,156,681	2,293,838
Ending Fund Balance	0	1,251,127	0	510,057	271,500
No Mos Operating Reserve	11.83	9.4	7.2	3.41	1.73

Authorized Positions - Full Time Equivalent

FY16 (8 furlough days)	1.19
FY15 (12 furlough days)	0.93
FY14 (26 furlough days)	0.91
FY13 (26 furlough days)	0.91 Layoffs required
FY12 (26 furlough days)	2.95
FY11 (4 furlough days)	3.70

Fund Balance Analysis and Trends

Transfer Station

Fund 207

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions.

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	1,500	1,150	1,417	2,426	4,223
Assigned (cumulative PERS reserve)	0	2,143	0	0	0
Unrestricted Fund Program Resources	1,149,627	506,764	270,083	200,977	47,171
Committed Equipment Reserve	100,000	0	0	0	0
Total Fund Balance	1,251,127	510,057	271,500	203,403	51,393
Ending Fund Balance	1,849,999	1,251,127	510,057	271,500	203,403

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

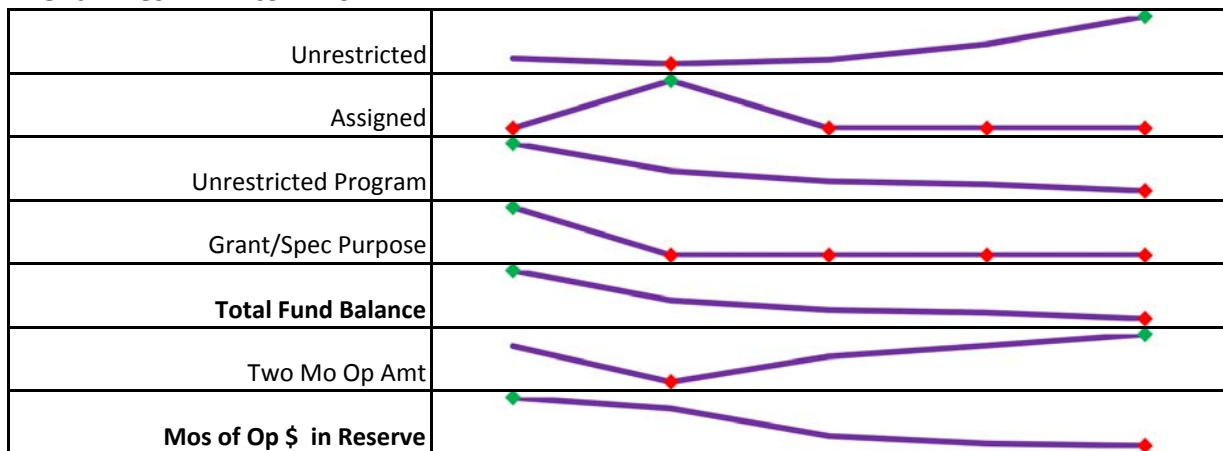
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	312,843	266,192	299,447	313,587	328,513
Months of Operating \$ in Reserve	11.83	9.40	3.41	1.73	1.24
Compliant with Policy?	yes	yes	yes	no	no
Operating Reserve Trend	Improving	Improving	Improving	Improving	Declining

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

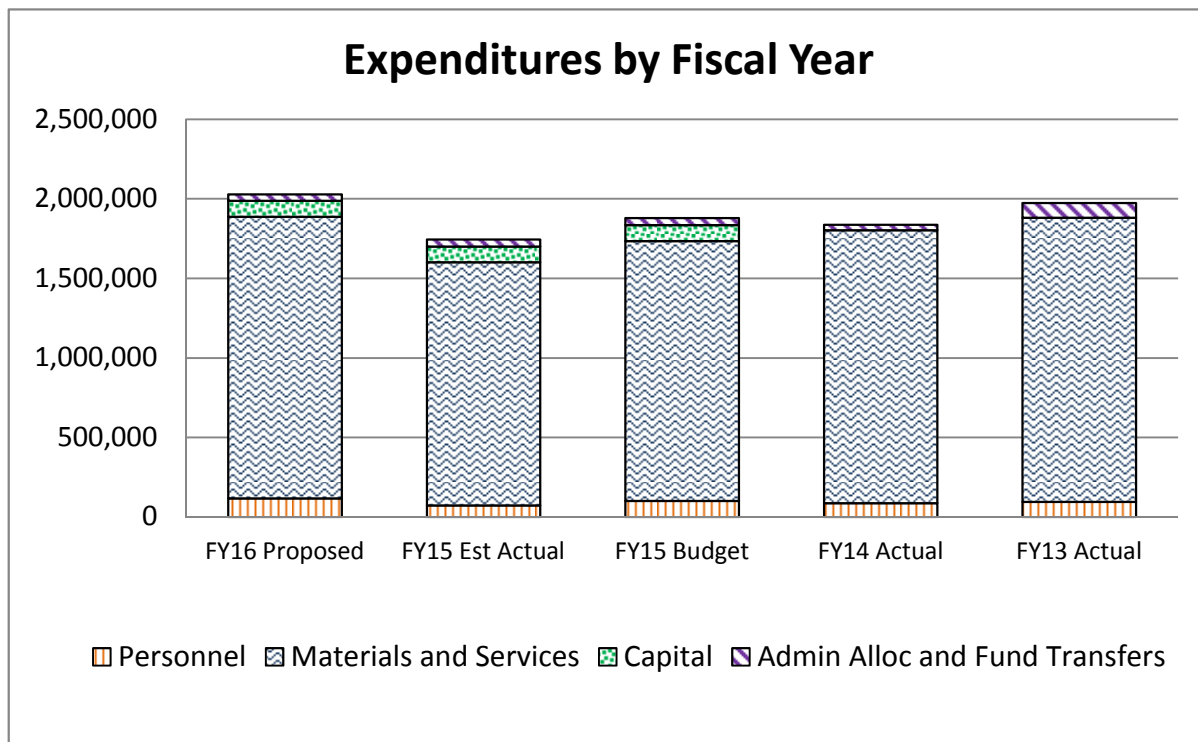
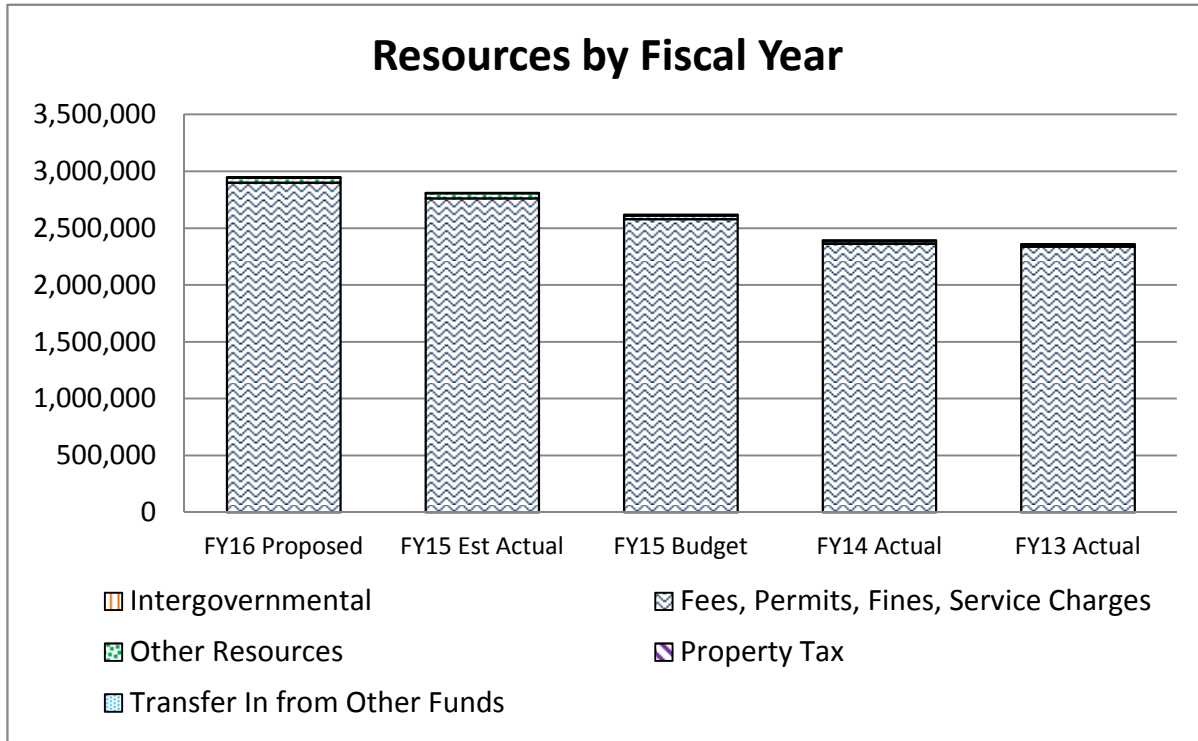
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	10.04	7.35	3.81	1.80	1.28

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Solid Waste Transfer Station



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Solid Waste Fund Transfer Sta.

FY16 Proposed Budget

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Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
207 Solid Waste Fund Transfer Sta.								
Revenue								
0	0	617,403	0	207-00-00-3001	Beginning Cash Balance		0	0
0	0	2,440	2,143	207-00-00-3002	Assigned Beginning Cash Bal		100,000	100,000
200,977	270,083	0	506,764	207-00-00-3004	Restricted Cash Bal		1,149,627	1,149,627
2,426	1,417	1,500	1,150	207-00-00-3005	Non-spendable Beg'ng Cash Bal		1,500	1,500
203,403	271,500	621,342	510,057		Restricted Fund Balance		1,251,127	1,251,127
472,151	513,266	556,847	386,391	207-00-00-3061	Transfer Station Daily Receipt		546,000	546,000
296,180	286,875	295,283	270,541	207-00-00-3062	Credit Card Receipts		378,000	378,000
1,569,734	1,561,841	1,727,286	1,367,630	207-00-00-3063	A/R Receipts		1,976,000	1,976,000
2,338,065	2,361,982	2,579,416	2,024,562		Rest Fees, Lic, Perm, Fines,		2,900,000	2,900,000
7,101	5,846	4,700	980	207-00-00-3085	Fees county departments		3,000	3,000
0	2,143	2,559	0	207-00-00-3086	PERS Reserve		0	0
0	0	0	0	207-00-00-3292	Transfer Sta Inter Fund		2,500	2,500
7,101	7,989	7,259	980		Rest Interfund Transf/Intrnl S		5,500	5,500
1,397	2,248	1,000	2,543	207-00-00-3020	Interest on Investments		1,500	1,500
14,400	21,300	30,000	31,798	207-00-00-3100	Lease of Premises		42,000	42,000
0	511	0	0	207-00-00-3120	Miscellaneous Revenue		0	0
15,797	24,059	31,000	34,341		Other Resources (Restr)		43,500	43,500
03 Recycling Program								
972	1,208	1,800	434	207-03-00-3263	Recycling Revenue		1,500	1,500
972	1,208	1,800	434		Rest Fees, Lic, Perm, Fines,		1,500	1,500
972	1,208	1,800	434	03	Recycling Program		1,500	1,500
2,565,338	2,666,739	3,240,817	2,570,374		Revenue Total		4,201,627	4,201,627
Expense								
01 ADMINISTRATION								
0	0	0	0	207-01-00-4001	Personnel		0	0
17,849	17,443	9,694	7,316	207-01-00-4002	LDS Director	0.10	10,355	10,417
225	0	0	0	207-01-00-4012	Building Services Manager		0	0
0	0	23,392	0	207-01-00-4021	SW Coordinator	0.49	29,805	29,805
15,686	14,704	17,083	12,815	207-01-00-4026	Code Enforcement Officer	0.30	18,150	18,372
13,353	4,124	2,430	1,877	207-01-00-4031	Maintenance Mechanic II	0.05	2,664	2,675
10,506	15,709	2,060	1,582	207-01-00-4032	Maintenance Mechanic I	0.05	2,460	2,471
0	0	0	7,205	207-01-00-4054	Office Specialist	0.20	10,436	10,528
360	245	500	18	207-01-00-4090	Overtime		5,000	5,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
11,752	6,435	7,400	4,234	207-01-00-4101	PERS		10,709	10,774
3,899	3,150	4,220	1,873	207-01-00-4102	FICA Tax		6,033	6,064
630	602	794	46	207-01-00-4103	Workers' Compensation Ins.		422	424
18,335	17,079	22,094	8,725	207-01-00-4104	Insurance Benefits		11,588	11,588
28	24	144	7	207-01-00-4105	WBF		37	37
1,081	297	0	-1,355	207-01-00-4106	Unemployment Insurance		789	793
93,703	79,812	89,811	44,342		Personal Services	1.19	108,446	108,948
826	1,029	600	500	207-01-00-4226	DEQ Licences and Permits		1,000	1,000
565	688	700	420	207-01-00-4321	Office Supplies and Expenses		400	400
9	398	1,500	230	207-01-00-4360	Professional Supplies		600	600
510	41	1,000	441	207-01-00-4516	Facility Maintenance		1,000	1,000
794	794	4,000	1,343	207-01-00-4525	Software		4,500	4,500
2,262	2,548	3,100	2,557	207-01-00-4588	Property and Liability Insur.		3,088	3,088
0	1,551	1,000	0	207-01-00-4701	Advertising		1,000	1,000
19,201	455	0	0	207-01-00-4705	Bank Charges		0	0
279	543	400	170	207-01-00-4711	Vehicle Fuel		400	400
257	1,450	1,000	0	207-01-00-4714	Vehicle Maint		400	400
129	25	0	54	207-01-00-4715	Fuel		500	500
0	46	500	36	207-01-00-4720	Conferences and Training		500	500
0	0	0	420	207-01-00-4730	Membership Dues		200	200
59	0	2,000	0	207-01-00-4830	Solid Waste Abatement		0	0
779	219	2,000	0	207-01-00-4835	Public Prop Clean Up Exp		2,000	2,000
10,664	9,834	5,000	0	207-01-00-4840	Solid Waste Consultant		8,000	8,000
0	0	500	674	207-01-00-4841	IT support		1,000	1,000
0	1,459	500	0	207-01-00-4850	Wetlands Management		0	0
0	0	1,000	0	207-01-00-4851	Recycling/Solid Waste Program		1,000	1,000
1,695,711	1,348,213	917,344	945,769	207-01-00-4852	Contract Operator-Transfer Sta		644,015	644,015
0	279,059	634,497	150,009	207-01-00-4853	Contract Operator		1,046,500	1,046,500
1,732,046	1,648,353	1,576,641	1,102,623		Materials and Services		1,716,103	1,716,103
0	0	0	0	207-01-00-5001	Scales Software System-Trashfl		0	0
0	0	0	0	207-01-00-5002	Equipment (over \$5000)		0	0
0	0	0	0	207-01-00-5003	Transfer Station Construction		0	0
0	0	0	0	207-01-00-5070	Vehicle		0	0
0	0	100,000	0	207-01-00-5090	Equipment Replacement Reserve		0	0
0	0	100,000	0		Capital Outlay		0	0
319,742	319,547	323,660	323,660	207-01-00-6010	SPWF-Loan Repayment		323,660	323,660
319,742	319,547	323,660	323,660		Debt Service		323,660	323,660
0	4,054	4,813	2,691	207-01-00-4107	PERS Bond		5,965	5,687
0	2,085	2,427	1,356	207-01-00-4108	PERS 822		3,470	3,488
31,418	29,770	44,211	32,131	207-01-00-4593	Central Administrative Charges		40,183	40,183
54,632	0	0	0	207-01-00-5301	Transfer to General Fund		0	0
5,441	4,073	600	208	207-01-00-5311	Tipping Fee		0	0
91,492	39,982	52,051	36,387		Transfers		49,618	49,358
0	0	1,036,923	0	207-01-00-5401	Operating Contingencies		1,849,999	1,849,759
0	0	0	0	207-01-00-5403	Equipment Replacement Reserve		100,000	100,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	1,036,923	0		Contingencies		1,949,999	1,949,759
0	0	0	0	207-01-00-5501	Unappropriated Ending Cash		0	0
0	0	0	0		Ending Balances		0	0
2,236,983	2,087,694	3,179,086	1,507,011	01	ADMINISTRATION	1.19	4,147,827	4,147,827
				02	Household Hazardous Waste			
0	0	0	0	207-02-00-4001	Personnel		0	0
1,629	1,321	3,000	0	207-02-00-4090	overtime		0	0
361	163	428	0	207-02-00-4101	PERS		0	0
124	101	230	0	207-02-00-4102	FICA Tax		0	0
0	0	80	0	207-02-00-4103	Workers' Compensation Ins.		0	0
0	0	0	0	207-02-00-4104	Insurance Benefits		0	0
1	1	0	0	207-02-00-4105	WBF		0	0
0	10	0	0	207-02-00-4106	Unemployment Insurance		0	0
2,115	1,596	3,737	0		Personal Services		0	0
1,540	1,435	1,600	1,181	207-02-00-4310	Telephone		1,600	1,600
0	77	0	77	207-02-00-4321	Office Supplies and Expenses		200	200
0	0	0	27	207-02-00-4350	Equipment		0	0
0	0	0	0	207-02-00-4360	Professional Supplies		100	100
55	0	0	16	207-02-00-4516	facility maintenance		0	0
5,419	7,568	6,000	3,017	207-02-00-4701	Printing and Advertising		6,000	6,000
0	33	0	31	207-02-00-4711	Vehicle Fuel		0	0
47,726	57,985	50,000	32,989	207-02-00-4852	Contract Operator-HHW		45,900	45,900
54,739	67,098	57,600	37,338		Materials and Services		53,800	53,800
0	104	262	0	207-02-00-4107	PERS Bond		0	0
0	58	132	0	207-02-00-4108	PERS 822		0	0
0	162	394	0		Transfers		0	0
56,854	68,856	61,731	37,338	02	Household Hazardous Waste		53,800	53,800
				03	Recycling Program			
0	131	0	0	207-03-00-4310	Telephone		0	0
0	0	0	0	207-03-00-4321	Office Supplies and Expenses		0	0
0	0	0	0	207-03-00-4360	Professional Supplies		0	0
0	131	0	0		Materials and Services		0	0
0	131	0	0	03	Recycling Program		0	0
2,293,838	2,156,681	3,240,817	1,544,350		Expense Total	1.19	4,201,627	4,201,627
2,565,338	2,666,739	3,240,817	2,570,374		Revenue Total		4,201,627	4,201,627
2,293,838	2,156,681	3,240,817	1,544,350		Expense Total	1.19	4,201,627	4,201,627
271,500	510,057	0	1,026,025		Grand Total		0	0

Road Department - Fund 201

The Road Department is responsible for providing a safe, secure and convenient multi-modal system of roads and bridges with consideration for economic and community development, environmental conservation and emergency preparation through efficient and effective administrative, maintenance and capital improvement programs.

FY 2015-2016 Highlights and Significant Changes

Revenues:

Restricted Cash Balance. FY16: \$2,228,454 FY15: \$1,697,581

In the past 4 years the Road Department has reduced the number of FTE from 25.5 to 21. Combined with a conservation of material and equipment expenses, the beginning balance satisfies the requirement of two months operating revenue in reserve. In FY15, the Road Department utilized the ODOT Fund Exchange to fund the summer asphalt paving program which reimbursed \$677,808 of the Road Department expenses for this operation, which in turn then provides for a larger beginning balance for FY16.

State Motor Vehicle Apportionment. FY16: \$3,850,000 FY15: \$3,650,000

In 2009, Oregon State Legislature approved HB 2001 to increase revenues for highways, roads, streets, and bridges throughout the State by increasing registrations fees, gas tax, and heavy truck fees. **OReGO** is Oregon's Road Usage Charge Program which is a usage based charge to replace the state gas tax. After two pilot projects in 2007 and 2012, the Oregon Legislature passed a law in 2013 to conduct a 5,000 vehicle volunteer program implementing a per-mile charge as an alternative to the gas tax. This is at least in part recognition that electric vehicles should pay a fair share to use the road system, and is also as an effort to more equitably fund the Oregon transportation system.

ODOT Fund Exchange. FY16: \$200,000 FY15: \$677,808

An annual allocation of federal STP (Surface Transportation Program) Funds can be reimbursed to the County for project costs at a rate of 94%. This eliminates the need to comply with federal standards, design, and reporting requirements and in FY15 the Road Department placed asphalt on many county roads and was reimbursed our costs up to the maximum allocation. Reimbursement of these costs provides for a greater beginning balance in FY16 to continue with additional asphalt paving work by our crew in the summer of 2015. The current allocation of Federal STP funds is programmed for the replacement of Coon Creek Bridge and Pebble Creek Bridge on Pebble Creek Road in the Vernonia area, with the remaining balance of \$200,000 to fund a small overlay on Scappoose – Vernonia Road.

ODOT Fund Exchange: FY16: \$200,000 FY15: \$296,870

This amount will be combined with the Contract Road Repair line item for the contract of a small overlay on Scappoose – Vernonia Road.

Government Trapper. FY16: \$6,000 FY15: \$2000

Beaver have become a very difficult problem and it is important to remove the beaver from the roadsides waterways.

Tractor Trailer. FY16: \$200,000 FY15: \$80,000

Conservation of funds from previous years and elimination of positions has provided for a reserve balance and funds for the purchase of equipment. A replacement pickup, weighmaster vehicle, aggregate chip spreader, dump truck, and a small excavator are at the top of the list for equipment purchases. The Road Department likes to take advantage of opportunities from other agencies in the purchase of used vehicles and equipment.

Vehicle Fuel: FY16: \$175,000 FY15: \$167,809**FY 2015-2016 Anticipated Work**

- Coon Creek Bridge Replacement (Pebble Creek Road)
- Pebble Creek Bridge contract award
- Asphalt surface patching / paving, and recycled asphalt projects
- Scappoose – Vernonia Road small contract overlay
- Port Westward (Hermo Road) Reconstruction
- Scappoose - Vernonia Road at Bonnie Falls bump removal
- Transportation System Plan Update
- Disaster and Emergency Readiness and Planning

FY 2014-2015 Accomplishments

Specific work carried out in the past year includes:

- Asphalt surface patching / paving on County Roads
- Cooperation with Rainier and Clatskanie for paving of City streets.
- Chapman Road Washout Repair
- JP West Bridge Replacement
- Atkins Road Reconstruction with cold recycled asphalt
- Clatskanie River Stream Crossing replacement (Schaffer Road) through the Lower Columbia River Watershed Council

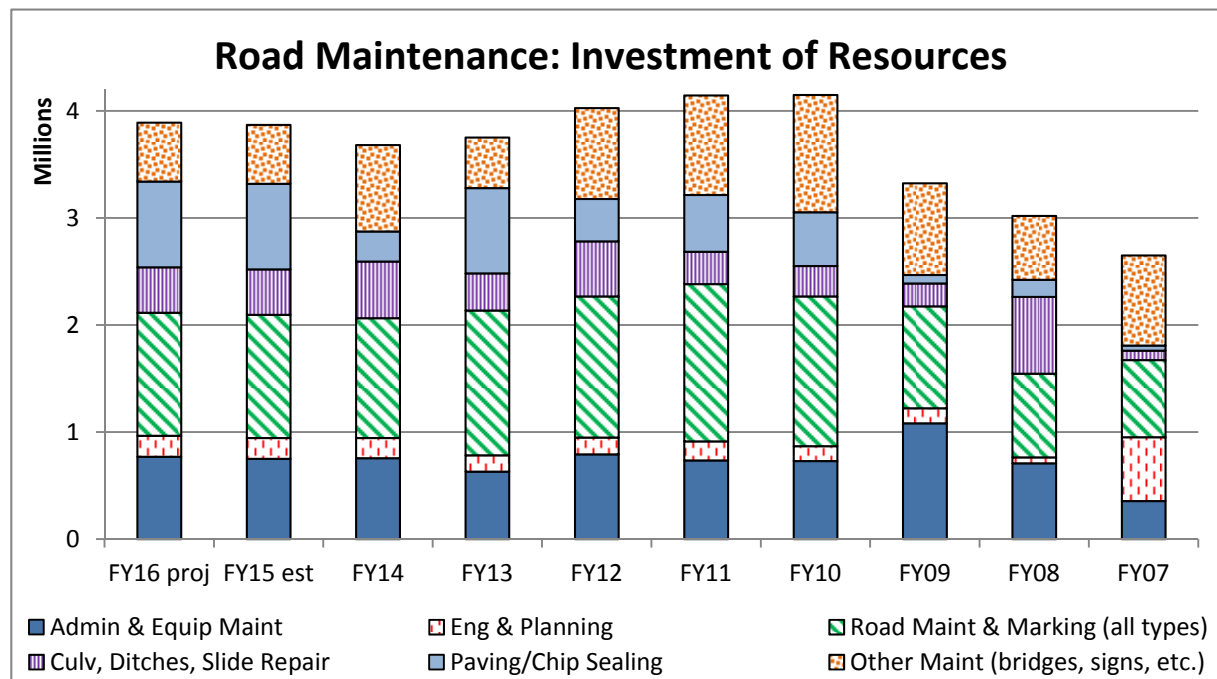
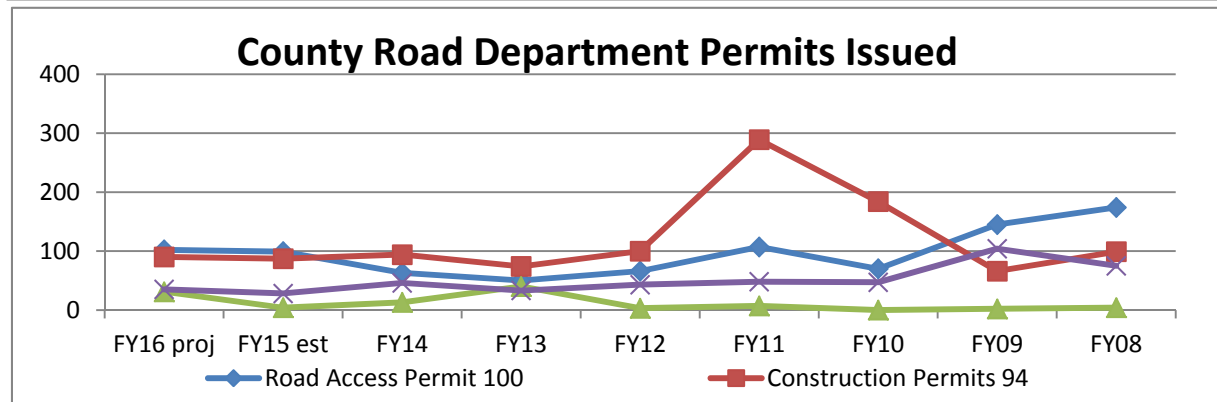
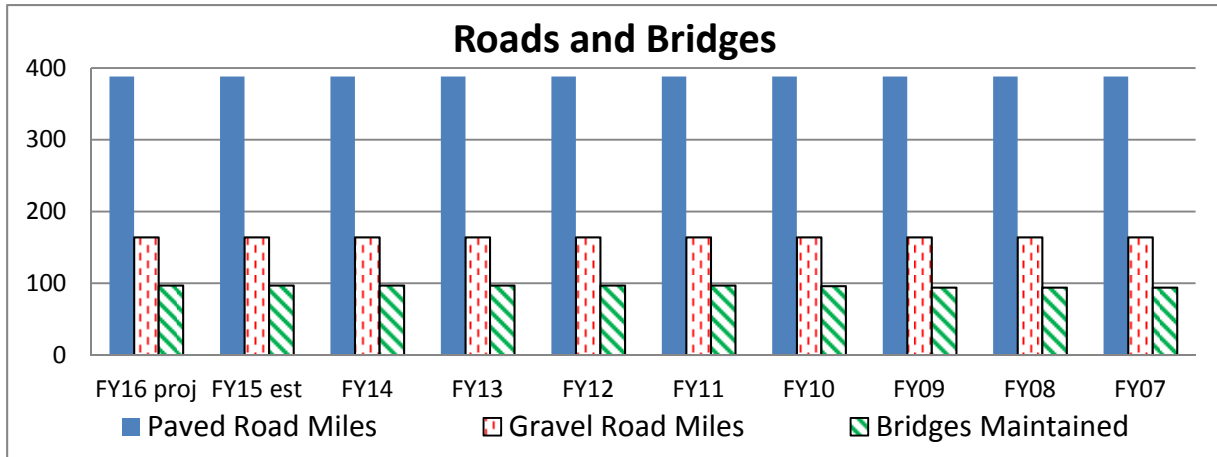
Future Construction Grants in progress:

Coon Creek Bridge.	\$2,230,000	construction in 2015
Pebble Creek Bridge	\$2,230,000	construction in 2016
Gable Road / Bike / Ped	\$2,800,000	construction in 2017
Trans System Plan Update	<u>\$ 247,000</u>	in progress
	\$9,287,000	

Road Department

Operating Indicators

Columbia County, Oregon



Columbia County

Road Fund

Account: 201

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	2,228,454	1,697,581	1,846,124	1,157,213	564,320
Total Beginning Balance	2,228,454	1,697,581	1,846,124	1,157,213	564,320
Intergovernmental	4,050,000	4,381,852	4,327,808	3,474,238	4,035,696
Fees, Permits, Fines, Service Charges	365,000	384,730	359,000	359,395	498,770
Other Resources	7,500	71,733	25,200	103,359	50,982
Current Year Restricted	4,422,500	4,838,315	4,712,008	3,936,992	4,585,448
Transfers from County Funds	120,000	66,051	207,331	184,523	163,738
Current Year Other Resources	120,000	66,051	207,331	184,523	163,738
Total Available Resources	6,770,954	6,601,947	6,765,463	5,278,728	5,313,506
<u>Expenditures</u>					
Salary	1,427,278	1,403,024	1,416,618	1,248,512	1,284,166
Benefits	843,445	748,748	824,346	700,396	821,840
PR Transfers (Unemp, PERS Bond & Reserve)	<u>185,025</u>	<u>149,690</u>	<u>185,943</u>	<u>166,577</u>	<u>27,344</u>
Personnel	2,455,748	2,301,463	2,426,907	2,115,484	2,133,350
Materials & Services	<u>2,411,917</u>	<u>1,805,209</u>	<u>2,394,608</u>	<u>1,252,381</u>	<u>1,820,926</u>
Program Budget	4,867,665	4,106,672	4,821,515	3,367,865	3,954,276
Capital	282,000	80,000	100,000	33,250	11,180
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	210,378	186,821	186,408	180,031	190,838
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	5,360,044	4,373,493	5,107,923	3,581,147	4,156,294
Fund Contingency	1,410,910	0	1,657,540	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	6,770,954	4,373,493	6,765,463	3,581,147	4,156,294
Ending Fund Balance	0	2,228,454	0	1,697,581	1,157,213
No Mos Operating Reserve*	2.75	5.15	2.8	4.21	1.96

*Calculation excludes SDC Contingency

Authorized Positions - Full Time Equivalent

FY16	21.50
FY15	23.00
FY14	21.00
FY13	23.00 Layoffs required
FY12	25.50
FY11	25.50

Fund Balance Analysis and Trends

Roads

Fund 201

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	120,000	120,020	129,633	152,377	138,000
Assigned (cumulative PERS reserve)	0	53,949	0	0	0
Restricted Fund Program Resources	1,577,039	1,069,468	642,288	76,746	75,958
Grant or Special Purpose (SDCs)	531,415	454,143	385,292	335,198	278,445
Total Fund Balance	2,228,454	1,697,581	1,157,213	564,320	492,403
Ending Fund Balance	1,410,910	2,228,454	1,697,581	1,157,213	564,320

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

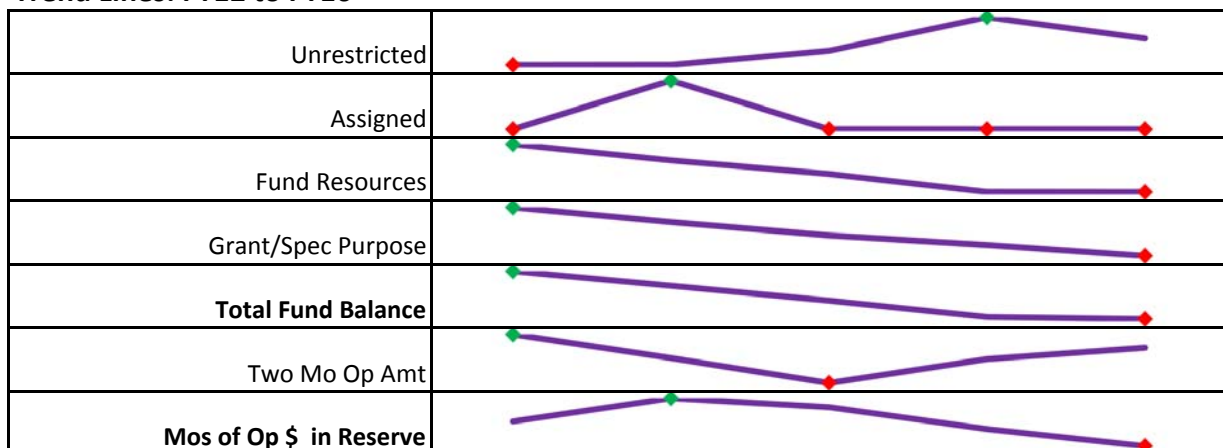
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	780,440	659,497	533,548	654,489	711,452
Months of Operating \$ in Reserve	2.75	5.15	4.21	1.96	0.22
Compliant with Policy?	yes	yes	yes	no	no
Operating Reserve Trend	Declining	Improving	Improving	Improving	Declining

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

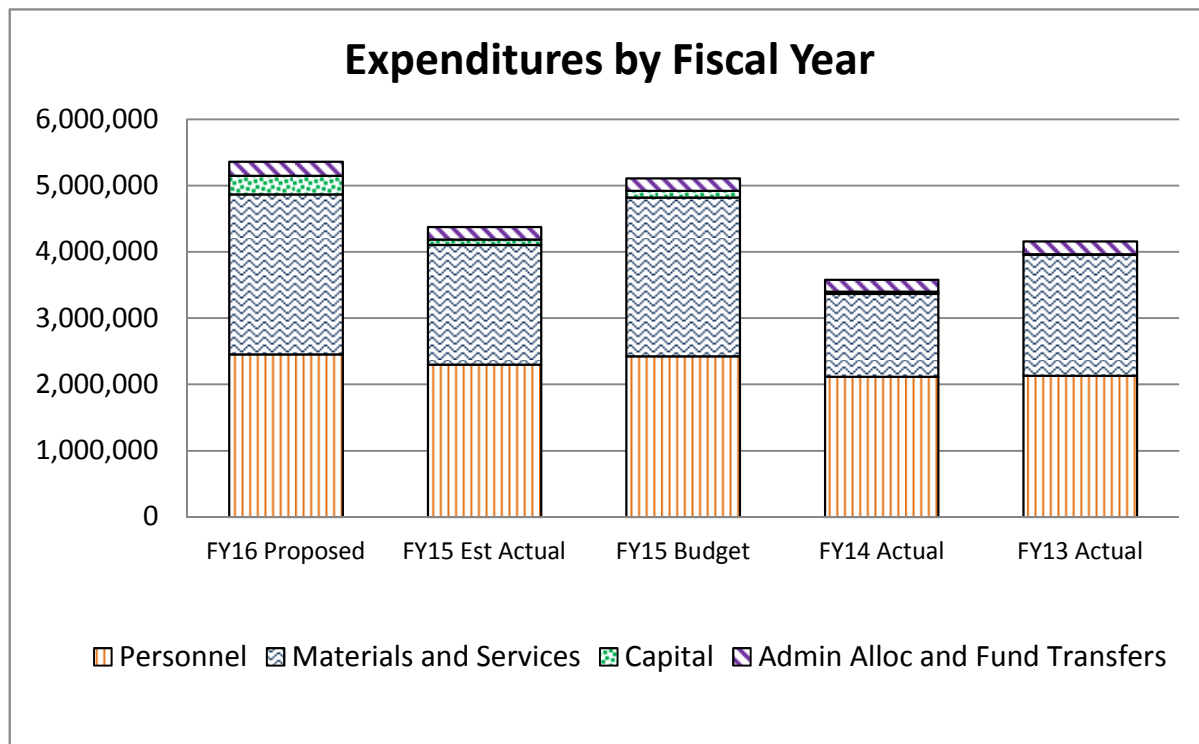
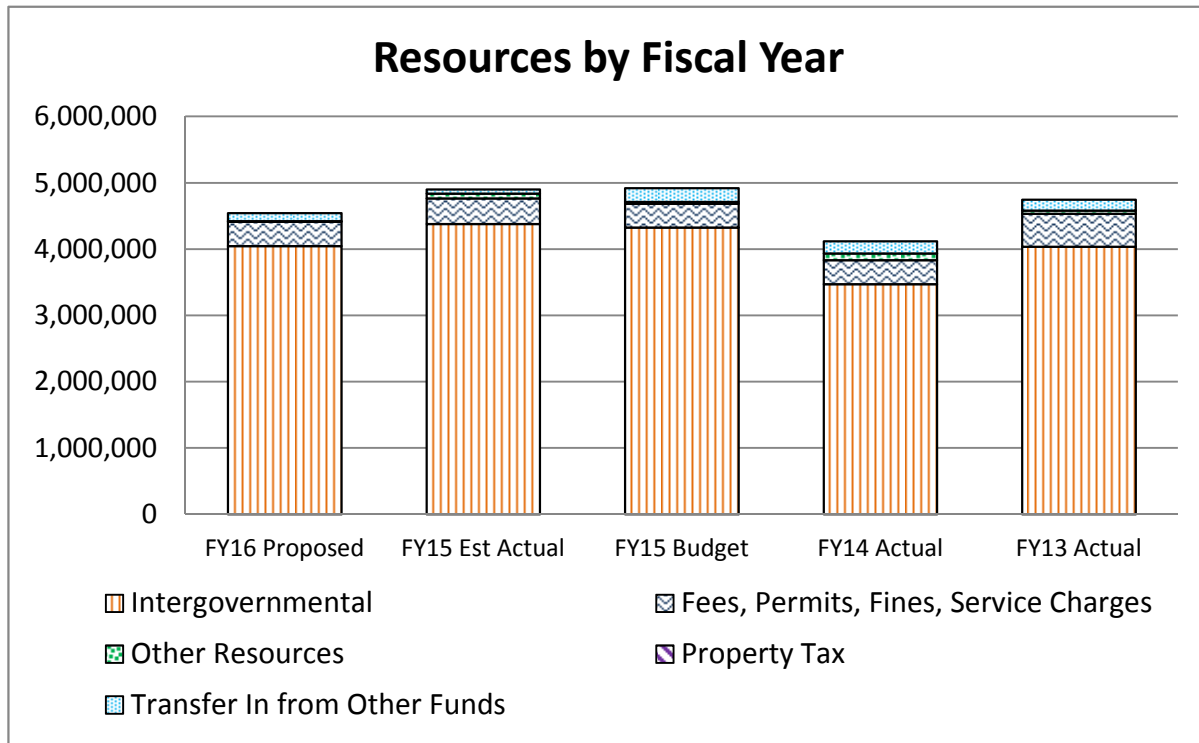
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	2.60	4.04	3.24	2.41	0.23

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Road Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Road Fund

FY16 Proposed Budget

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Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
201 Road Fund								
Revenue								
0	0	0	0	201-00-00-3001	Beginning Cash Balance		0	0
0	0	54,559	53,949	201-00-00-3002	Assigned Beginning Cash Bal		0	0
76,746	642,288	1,188,006	1,069,468	201-00-00-3004	Restricted Cash Bal		1,577,039	1,577,039
152,377	129,633	150,000	120,020	201-00-00-3005	Non-spendable Beg'ng Cash Bal		120,000	120,000
335,198	385,292	453,560	454,143	201-00-01-3004	SDC Restricted Cash Bal		531,415	531,415
564,320	1,157,213	1,846,124	1,697,581		Restricted Fund Balance		2,228,454	2,228,454
0	0	0	0	201-00-00-3031	SDC-Scappoose UG Area		0	0
6,163	8,436	6,000	3,082	201-00-00-3032	St Helens UG Area		6,000	6,000
25,995	28,770	30,000	31,815	201-00-00-3033	SDC-District 1		30,000	30,000
0	11,363	6,000	14,648	201-00-00-3034	SDC-District 2		10,000	10,000
0	6,818	3,000	0	201-00-00-3035	SDC-District 3		3,000	3,000
15,968	11,363	6,000	15,908	201-00-00-3036	SDC-District 4		6,000	6,000
273,921	257,157	280,000	196,130	201-00-00-3060	Aggregate Mining Fees		275,000	275,000
141,610	0	0	0	201-00-00-3124	Trans. Imp. Fee-Port West		0	0
35,113	35,490	28,000	29,692	201-00-00-3250	Permits		35,000	35,000
498,770	359,395	359,000	291,273		Rest Fees, Lic, Perm, Fines,		365,000	365,000
4,409	0	0	0	201-00-00-3802	SPWF fed disaster 1733		0	0
14,458	18,756	0	77,314	201-00-00-3860	OEM-FEMA Revenue		0	0
18,867	18,756	0	77,314		Restr Fed Grant/Donation		0	0
3,291,754	3,449,384	3,650,000	2,336,130	201-00-00-3070	State Motor Vehicle Apportion		3,850,000	3,850,000
725,075	0	677,808	677,808	201-00-00-3500	ODOT Fund Exchange		200,000	200,000
0	6,098	0	0	201-00-00-3613	State Grant - IFA		0	0
4,016,830	3,455,482	4,327,808	3,013,938		Restr State/ Local Govt Grant/		4,050,000	4,050,000
109,918	99,292	110,000	0	201-00-00-3080	Transfer from GF (LDS-49)		110,000	110,000
0	0	0	0	201-00-00-3081	Transf from GF-O&C/Levy		0	0
11,335	0	0	329	201-00-00-3082	Transfer/Reimb from Funds		0	0
0	53,949	62,331	0	201-00-00-3086	PERS Reserve		0	0
42,485	31,282	10,000	0	201-00-00-3252	Park Fund Service Fees		10,000	10,000
0	0	25,000	0	201-00-00-3530	O&C Title II Grant Funds		0	0
163,738	184,523	207,331	329		Rest Interfund Transf/Intrnl S		120,000	120,000
282	3,003	1,400	1,981	201-00-00-3020	Interest on Investments		2,500	2,500
2,635	28,432	0	60,823	201-00-00-3100	Refund of Expenses		0	0
0	1,531	0	0	201-00-00-3110	Insurance Expense Reimburse		0	0
0	0	0	0	201-00-00-3115	Worker's Comp Refunds		0	0
45,014	51,988	20,000	1,136	201-00-00-3120	Miscellaneous Income		1,000	1,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	FY15 YTD Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	0	8,879	201-00-00-3121	Sale of Rock and Materials		1,000	1,000
1,084	16,302	2,000	2,023	201-00-00-3122	Sale of Materials		1,000	1,000
1,968	2,103	1,800	1,597	201-00-01-3020	SDC Roads Interest		2,000	2,000
50,982	103,359	25,200	76,439		Other Resources (Restr)		7,500	7,500
5,313,506	5,278,728	6,765,463	5,156,875		Revenue		6,770,954	6,770,954
					Expense			
			01		Road Administrative			
111,992	117,514	120,794	90,594	201-01-00-4002	Director, Public Works	1.00	157,663	158,125
750	0	0	0	201-01-00-4011	Assist Director, Public Works		0	0
62,136	65,168	68,787	51,588	201-01-00-4021	Engineering Coordinator	1.00	72,405	72,617
56,521	59,853	62,821	46,899	201-01-00-4047	Office Manager	1.00	65,981	66,174
35,313	23,318	35,231	26,368	201-01-00-4054	Office Specialist	1.00	37,173	37,282
63,131	67,475	69,860	52,208	201-01-00-4058	Transportation Planner	1.00	74,784	75,003
0	0	0	0	201-01-00-4062	Weighmaster	0.50	23,558	23,627
5,173	3,825	5,000	5,998	201-01-00-4090	Overtime Pay		5,000	5,000
0	0	0	0	201-01-00-4091	Overtime-Flood		0	0
68,447	43,579	50,520	36,426	201-01-00-4101	PERS		65,404	65,594
25,631	25,704	27,731	20,730	201-01-00-4102	FICA Tax		33,397	33,494
3,336	2,609	3,093	409	201-01-00-4103	Workers' Compensation Ins.		5,474	5,490
78,743	80,898	93,825	68,202	201-01-00-4104	Insurance Benefits		109,133	109,133
148	129	146	76	201-01-00-4105	WBF		179	179
6,603	1,913	0	-5,943	201-01-00-4106	Unemployment Insurance		4,366	4,378
517,923	491,985	537,809	393,554		Personal Services	5.50	654,518	656,098
5,397	6,095	5,800	5,237	201-01-00-4310	Telephone		6,000	6,000
1,350	1,190	0	0	201-01-00-4311	Cellular Phones		0	0
242	203	300	151	201-01-00-4320	Postage		300	300
3,435	4,089	4,000	3,012	201-01-00-4321	Office Supplies		4,000	4,000
574	205	1,000	155	201-01-00-4322	Off. Mach. Contract & Repairs		600	600
770	345	1,000	423	201-01-00-4330	Mobile Radio		300	300
0	0	0	0	201-01-00-4336	Furniture		400	400
553	0	1,000	2,452	201-01-00-4350	Office Equipment		1,000	1,000
14,641	16,232	16,000	11,692	201-01-00-4511	Electricity		15,000	15,000
7,393	8,309	9,000	6,695	201-01-00-4512	Natural Gas		8,000	8,000
6,482	6,466	7,000	4,697	201-01-00-4513	Water		7,000	7,000
3,373	3,421	3,500	2,666	201-01-00-4514	Garbage Service		3,500	3,500
2,880	2,880	3,000	2,195	201-01-00-4515	Janitorial Service		3,000	3,000
4,609	7,956	10,000	8,861	201-01-00-4516	Building Repairs		15,000	15,000
5,076	1,107	500	653	201-01-00-4521	Computer Supplies		1,000	1,000
0	0	0	0	201-01-00-4522	Small Equipment		2,000	2,000
0	3,959	2,000	2,883	201-01-00-4531	Computers		2,000	2,000
41,395	48,797	52,200	59,783	201-01-00-4588	Property/Liability Ins.Road		67,517	67,517
100	35	0	0	201-01-00-4594	Refund		0	0
508	0	0	0	201-01-00-4687	Physical Exams		0	0
246	44	0	45	201-01-00-4701	Advertising		200	200
651	0	0	24	201-01-00-4705	Bank Charges		0	0
695	642	500	278	201-01-00-4710	Mileage		600	600
5,341	7,255	7,000	3,353	201-01-00-4720	Conferences and Training		7,000	7,000
880	830	0	830	201-01-00-4730	Membership Dues		1,000	1,000

Columbia County, Oregon

FY16 Proposed Budget

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
106,591	120,061	123,800	116,086		Materials and Services		145,417	145,417
131	0	0	0	201-01-00-5017	Mobile Radio		0	0
131	0	0	0		Capital Outlay		0	0
0	27,547	31,631	23,647	201-01-00-4107	PERS Bond		33,020	31,411
0	14,086	15,950	11,918	201-01-00-4108	PERS 822		19,209	19,264
189,769	176,336	182,808	134,151	201-01-00-4593	Admin Allocation (Gen Fund)		206,578	206,578
96	228	600	21	201-01-00-5311	Tipping fees		600	600
500	975	3,000	1,625	201-01-00-5312	Work Crew Fees		3,200	3,200
171	1,918	0	339	201-01-00-5314	LDS fees & pymts		0	0
190,536	221,089	233,989	171,702		Transfers		262,607	261,054
0	0	1,457,540	0	201-01-00-5401	Operating Contingencies		1,210,910	1,211,027
0	0	200,000	0	201-01-00-5403	Reserves-Next Fiscal Year		200,000	200,000
0	0	1,657,540	0		Contingencies		1,410,910	1,411,027
815,181	833,135	2,553,137	681,341	01	Road Administrative	5.50	2,473,452	2,473,596
				02	Road Maintenance			
214,301	223,593	224,173	168,613	201-02-00-4019	District Supervisor	3.00	230,855	231,532
54,966	55,940	57,433	43,074	201-02-00-4059	Crew Leadworker	1.00	52,877	53,032
51,955	51,741	53,521	40,396	201-02-00-4061	Sign Maintenance Worker	1.00	57,106	57,274
143,331	187,438	158,619	182,284	201-02-00-4062	Road Maintenance Worker II	5.00	265,751	266,530
291,762	229,527	313,741	146,920	201-02-00-4063	Road Maintenance Worker I	4.00	195,896	196,470
57,880	65,110	80,000	89,497	201-02-00-4090	Overtime		80,000	80,000
0	0	0	0	201-02-00-4091	Overtime-Flood		0	0
160,929	106,410	119,556	87,835	201-02-00-4101	PERS		122,244	122,564
62,323	62,268	67,893	50,531	201-02-00-4102	FICA Tax		67,510	67,690
49,805	32,654	43,232	29,581	201-02-00-4103	Workers' Compensation Ins.		62,486	62,653
277,405	278,399	315,242	212,107	201-02-00-4104	Insurance Benefits		302,862	302,862
480	412	437	219	201-02-00-4105	WBF		456	456
17,639	4,947	0	-16,616	201-02-00-4106	Unemployment Insurance		8,825	8,848
1,382,775	1,298,440	1,433,848	1,034,440		Personal Services	14.00	1,446,868	1,449,911
0	6,467	3,500	0	201-02-00-4522	Small Equipment		3,500	3,500
177,675	188,669	150,000	119,549	201-02-00-4601	Rock and Gravel		180,000	180,000
87,963	201,595	550,000	421,806	201-02-00-4602	Asphalt and Oil		670,000	670,000
3,119	18,061	30,000	11,630	201-02-00-4603	Culvert		30,000	30,000
19,366	34,022	45,000	19,627	201-02-00-4604	Road Supplies		45,000	45,000
5,376	8,494	30,000	24,735	201-02-00-4605	Spray Supplies and Contracts		45,000	45,000
116,564	201,055	135,000	55,744	201-02-00-4607	Road Striping		140,000	140,000
760	9,607	35,000	410	201-02-00-4609	Equipment Rental		30,000	30,000
3,980	0	40,000	0	201-02-00-4619	Contract Road Repairs		100,000	100,000
0	0	20,000	127	201-02-00-4620	Bridge Supplies		0	0
124,041	37,860	50,000	45,142	201-02-00-4621	Bridge Contracts		70,000	70,000
29,620	20,156	15,000	15,425	201-02-00-4622	Engineering & Prof. Services		20,000	20,000
26,280	12,454	30,000	25,418	201-02-00-4627	Sign Supplies		30,000	30,000
826	850	0	850	201-02-00-4650	Port Westward Access		0	0
759,357	0	677,808	296,870	201-02-00-4653	ODOT Fund Exchange Program		200,000	200,000
2,000	3,844	3,500	2,358	201-02-00-4687	Physical Exams		4,000	4,000

Columbia County, Oregon

FY16 Proposed Budget

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	FY15 YTD Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	6,000	0	201-02-00-4691	Government Trapper		6,000	6,000
806	14,260	40,000	77,460	201-02-00-4841	Contract Temporary Services		80,000	80,000
0	0	25,000	0	201-02-00-4842	Title II Project		0	0
0	0	0	0	201-02-01-4619	Contract Road Repairs		250,000	250,000
1,357,733	757,395	1,885,808	1,117,151		Materials and Services		1,903,500	1,903,500
5,000	0	0	8,187	201-02-00-5031	Pickup Truck		80,000	80,000
0	33,250	100,000	7,000	201-02-00-5032	Tractor/Trailer		200,000	200,000
5,000	33,250	100,000	15,187		Capital Outlay		280,000	280,000
0	69,200	77,441	58,501	201-02-00-4107	PERS Bond		66,747	63,481
0	35,553	39,049	29,485	201-02-00-4108	PERS 822		38,829	38,933
302	575	0	108	201-02-00-5314	LDS & Assessor Payments		0	0
302	105,327	116,490	88,095		Transfers		105,576	102,414
2,745,809	2,194,412	3,536,146	2,254,873	02	Road Maintenance	14.00	3,735,944	3,735,825
				03	Road Shop			
36,875	0	62,266	0	201-03-00-4019	Supervisor, Mechanic		0	0
51,962	56,433	57,379	46,990	201-03-00-4060	Mechanic	1.00	59,879	60,055
42,869	40,974	41,993	21,636	201-03-00-4064	Lube Service Worker	1.00	38,351	38,463
3,249	602	5,000	6,959	201-03-00-4090	Overtime		10,000	10,000
27,104	13,000	22,026	7,743	201-03-00-4101	PERS		15,074	15,115
10,053	7,490	12,748	5,744	201-03-00-4102	FICA Tax		8,280	8,302
5,227	2,046	3,941	1,862	201-03-00-4103	Workers' Compensation Ins.		3,595	3,605
52,120	44,744	63,868	24,252	201-03-00-4104	Insurance Benefits		47,283	47,283
90	53	87	22	201-03-00-4105	WBF		65	65
3,102	578	0	-2,747	201-03-00-4106	Unemployment Insurance		1,082	1,085
232,652	165,920	269,307	112,462		Personal Services	2.00	183,610	183,973
9,636	8,565	10,000	3,987	201-03-00-4350	Clothing and Cleaning		10,000	10,000
38,147	47,036	40,000	45,537	201-03-00-4629	Shop Supplies and Tools		45,000	45,000
110	329	0	0	201-03-00-4634	Equip Repairs & Maintenance		0	0
27,671	26,897	25,000	42,446	201-03-00-4635	Tires and Repairs		25,000	25,000
5,382	0	0	0	201-03-00-4636	Gas, Oil, and Diesel		0	0
185,708	173,106	210,000	110,280	201-03-00-4711	Vehicle Fuel		175,000	175,000
0	0	0	694	201-03-00-4713	Vehicle Leases		0	0
89,760	118,797	100,000	88,177	201-03-00-4714	Vehicle Maintenance		110,000	110,000
189	196	0	125	201-03-00-4715	Vehicle Expense		0	0
356,603	374,925	385,000	291,245		Materials and Services		365,000	365,000
6,049	0	0	0	201-03-00-5070	Vehicle		0	0
6,049	0	0	0		Capital Outlay		0	0
0	8,442	14,541	4,614	201-03-00-4107	PERS Bond		8,186	7,785
0	4,311	7,332	2,326	201-03-00-4108	PERS 822		4,762	4,775
0	12,754	21,873	6,940		Transfers		12,948	12,560
595,304	553,599	676,180	410,646	03	Road Shop	2.00	561,558	561,534
4,156,294	3,581,147	6,765,463	3,346,861		Expense	21.50	6,770,954	6,770,954

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
5,313,506	5,278,728	6,765,463	5,156,875		Revenue Total		6,770,954	6,770,954
4,156,294	3,581,147	6,765,463	3,346,861		Expense Total	21.50	6,770,954	6,770,954
1,157,213	1,697,581	0	1,810,015		Grand Total		0	0

Transit Columbia County Rider - Fund 216

Columbia County Rider Transportation provides public transit options for all residents of Columbia County. Services provided include commuter service for workers to the Portland Metro Area, Longview/Kelso, WA. We also provide door-to-door service for the elderly and disabled, students, Veterans, and all residents needing to get to appointments. We also provide a Flex route service between St. Helens and Scappoose. We connect with Sunset Empire Transit (Clatsop County), River City Transportation (Longview/Kelso) and TriMet in the Portland Metro Area.

FY 2015-2016 Highlights and Significant Changes

We are continuing the North West Oregon Transit Alliance work, which connects five NW Oregon Transit Agencies in five different counties for better transit connectivity. In FY 15 Sunset Empire Transportation and Columbia County jointly applied to ODOT – Public Transit for a grant to provide a service from Portland to Astoria. The service will connect with Amtrak and Greyhound in Longview and Portland. This grant program is included in our FY16 budget.

In March of 2015 Columbia County's Transit department was awarded a grant from the Oregon Transportation Commission for \$542,646 in Connect Oregon funds to build a new transit center in Rainier. Construction of the new transit center will get underway in FY16 at the site of an old gas station on Highway 30 that currently serves as a transfer point for CC Rider passengers. The initial plan calls for a 25 foot by 40 foot building with restrooms. Entrance to the center will be reconfigured to West Second Street and access directly onto Highway 30 eliminated. There is parking for about 13 vehicles onsite, with additional parking on surrounding streets.

Service delivery is expected to enable the transit system to increase fare revenues in FY16 by 25% over our anticipated revenues in the current fiscal year to the highest level seen since FY12.

FY 2014-2015 Accomplishments

Our contractor, First Transit, continued to make improvements to service and bus maintenance, which has saved our program significant dollars. We are now maintaining our vehicles here in the County with good success.

We received incidental use approval from the Oregon Department of Transportation (ODOT-PT) and the Federal Transit Administration (FTA) and are working with First Transit to set up a county vehicle maintenance program. Initiating a comprehensive vehicle maintenance program will not only be a revenue stream for Transit but also provide a valuable service to other county departments. At the present vehicle maintenance is up to each department to complete.

There is no formal system to assure that county vehicles are maintained in a proper maintenance system.

We continued to look for revenue sources to reinstate the services that were lost in 2012. As a result of the service cuts, there was a drop in ridership, especially in the demand response service because we were no longer able to afford to pay for the hours needed to go to the Portland, Western Washington County and the Longview medical facility sites. Many of our riders still search for options to get to medical appointments in Portland and Longview. We were able to increase the number of Medicaid rides after a review of our prices, which has helped generate much needed revenue. However, we still search for new revenue sources to re-establish the service to our Elderly/Disabled populations. Elderly/Disabled rider numbers are a growing segment of our service as well as in the County. However, even with reduced community contributions from some of our community partners we were able to get most of the available grant dollars we were entitled to receive. But we would not have been able to have done that without the service reductions we did in 2012.

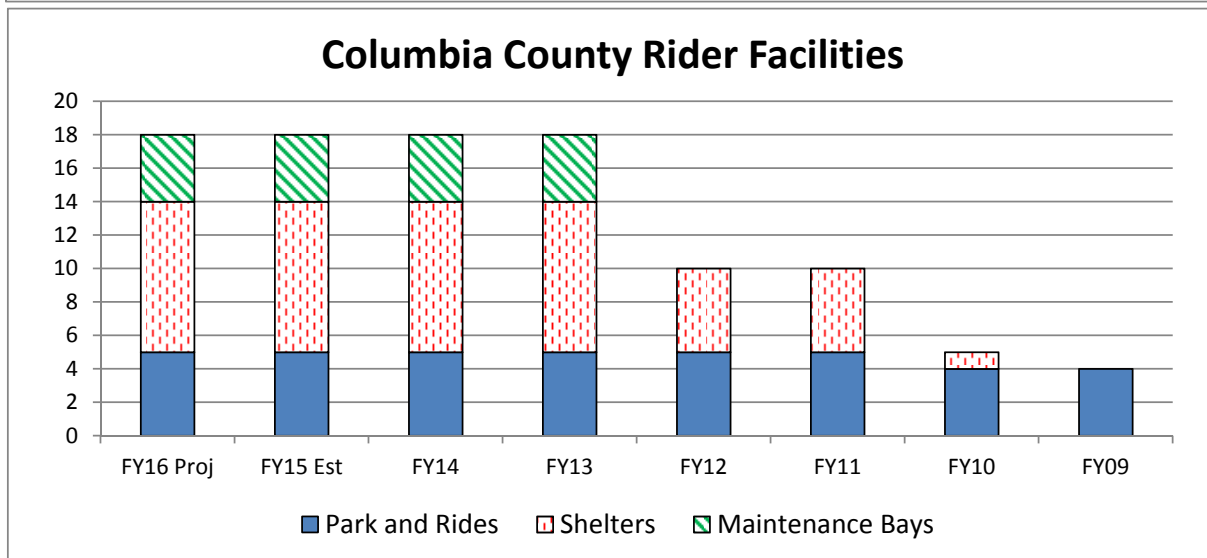
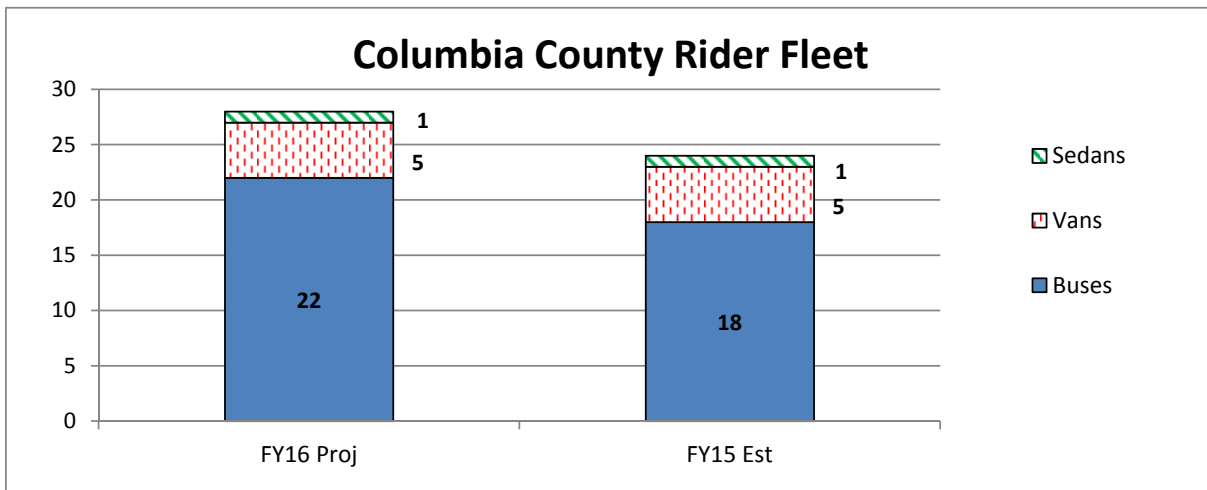
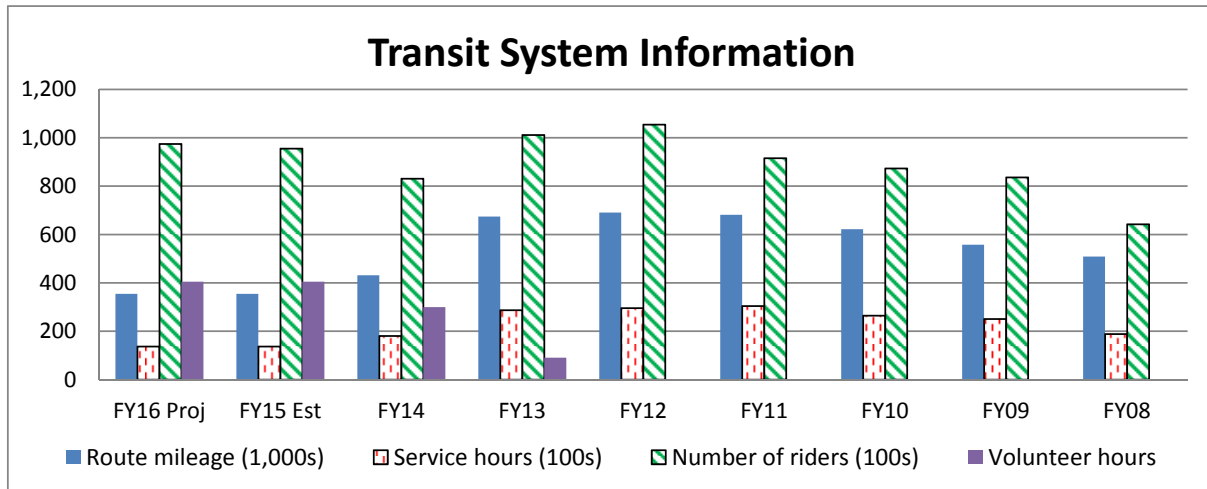
Data from 2012 shows that about 74% of Columbia County Workers commute to various work sites outside of Columbia County on a daily basis. Per the Market Analysis completed as a part of the NW Oregon Transit Alliance Grant provided by the US Department of Energy, Columbia County is a bedroom community to the Portland Metropolitan Area. Multnomah County is the number one work destination for Columbia County residents, accounting for 29% of all employment and more than 6,000 of the 22,000 jobs held by county residents. Residents working in Columbia County accounted for 26% of the jobs (5,717 jobs) Washington County was the next largest commute destination with 17% of jobs. Overall, the Portland Metropolitan Area accounted for 51% of all jobs held by residents of Columbia County. Clatsop County, Washington, accounted for 5.4% of employment by Columbia County residents. Improving options for worker traveling to and from Columbia County can provide significant mobility options for all residents.

With the service reductions, we still see an inability to address known capacity where Elderly and Disabled riders are concerned. While we did not cut all service from any one community, we are still not able to provide the type of transit service that our elderly riders need to get to medical and life needs service. We continue to look for ways to improve. We are working to expand the volunteer driver program and are actively looking for those who might be interested working on a volunteer basis.

Columbia County Rider Transit

Operating Indicators

Columbia County, Oregon



Columbia County

Transit: Columbia County Rider

Account: 216

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	317,086	166,733	80,573	142,494	373
Total Beginning Balance	317,086	166,733	80,573	142,494	373
Intergovernmental	2,452,467	1,121,425	1,181,486	2,788,250	3,018,877
Fees, Permits, Fines, Service Charges	484,200	412,468	414,500	439,352	409,210
Other Resources	3,600	3,158	1,000	5,027	164
Current Year Restricted	2,940,267	1,537,051	1,596,986	3,232,628	3,428,251
Transfers from County Funds	30,000	28,390	34,543	35,226	30,000
Current Year Other Resources	30,000	28,390	34,543	35,226	30,000
Total Available Resources	3,287,353	1,732,174	1,712,103	3,410,348	3,458,624
<u>Expenditures</u>					
Salary	66,007	49,908	83,415	73,642	76,842
Benefits	13,627	18,610	30,418	12,661	27,397
PR Transfers (Unemp, PERS Bond & Reserve)	<u>4,327</u>	<u>35</u>	<u>5,797</u>	<u>4,885</u>	<u>1,514</u>
Personnel	83,961	68,552	119,630	91,188	105,753
Materials & Services	<u>2,117,940</u>	<u>983,758</u>	<u>1,043,419</u>	<u>1,972,846</u>	<u>2,672,319</u>
Program Budget	2,201,900	1,052,310	1,163,049	2,064,034	2,778,072
Capital	762,645	309,158	309,158	1,052,517	352,962
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	56,848	53,621	53,621	127,064	185,096
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	3,021,393	1,415,089	1,525,827	3,243,615	3,316,130
Fund Contingency	265,960	0	186,276	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	3,287,353	1,415,089	1,712,103	3,243,615	3,316,130
Ending Fund Balance	0	317,086	0	166,733	142,494
No Mos Operating Reserve	1.45	3.62	1.93	0.97	0.62

Authorized Positions - Full Time Equivalent

FY16	0.93
FY15	1.24
FY14	0.75
FY13	1.75
FY12	0.75
FY11	1.00

Fund Balance Analysis and Trends

Transit

Fund 216

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	482	373	0
Assigned (cumulative PERS reserve)	0	1,610	0	0	0
Restricted Fund Program Resources	317,086	165,123	142,012	0	0
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	317,086	166,733	142,494	373	0
Ending Fund Balance	265,960	317,086	166,733	142,494	373

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

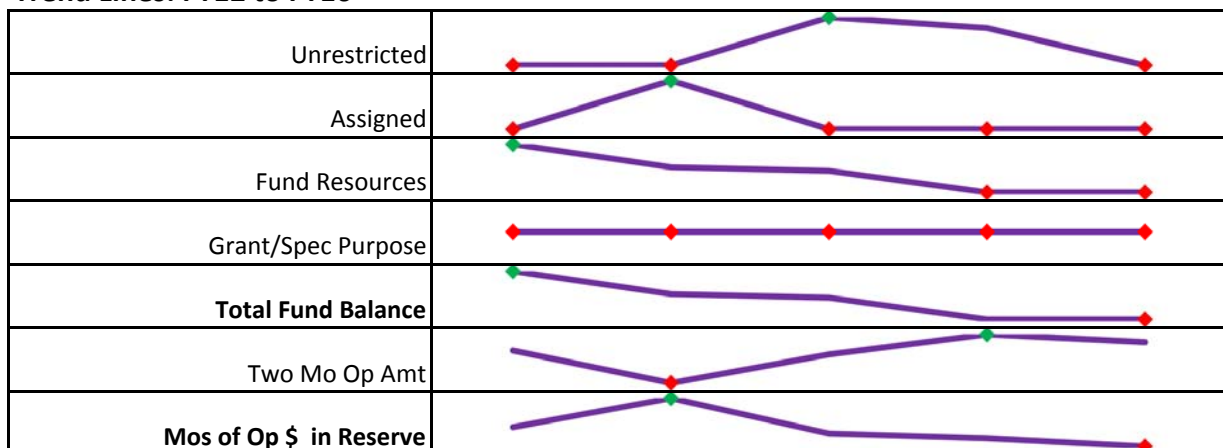
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	366,262	175,379	343,192	462,760	416,206
Months of Operating \$ in Reserve	1.45	3.62	0.97	0.62	0.00
Compliant with Policy?	no	yes	no	no	no
Operating Reserve Trend	Declining	Improving	Improving	Improving	Declining

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	1.87	1.73	1.88	0.83	0.00

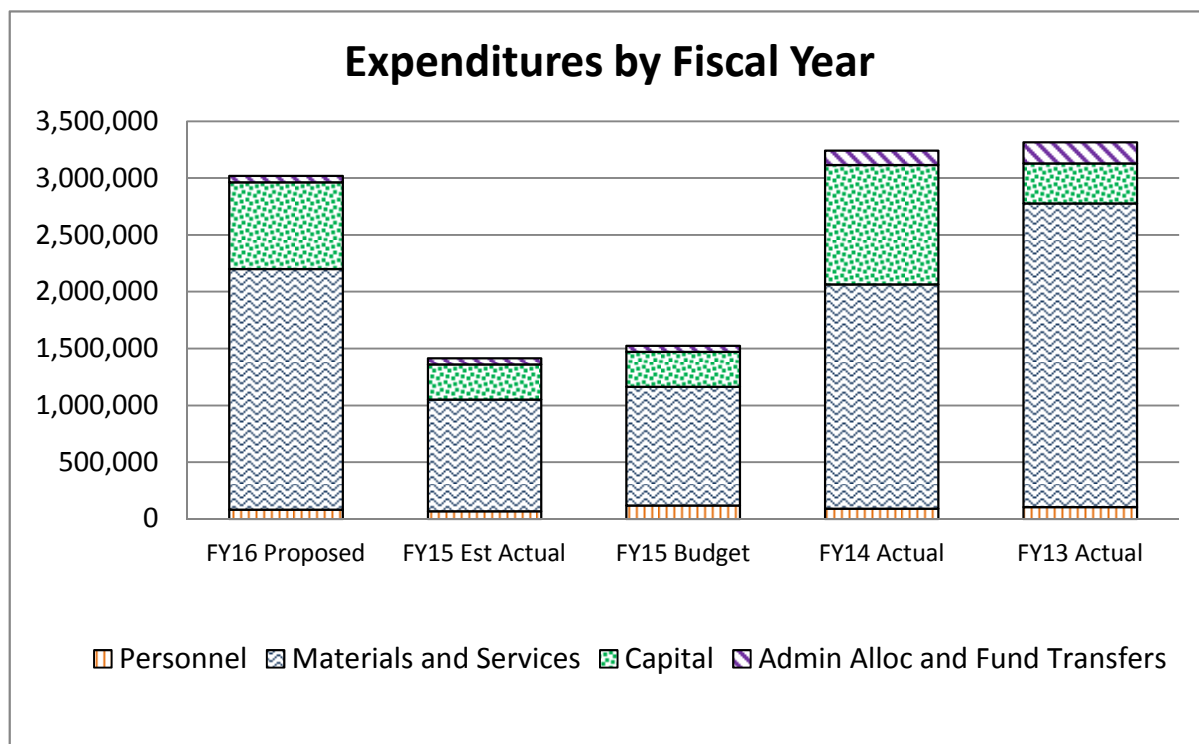
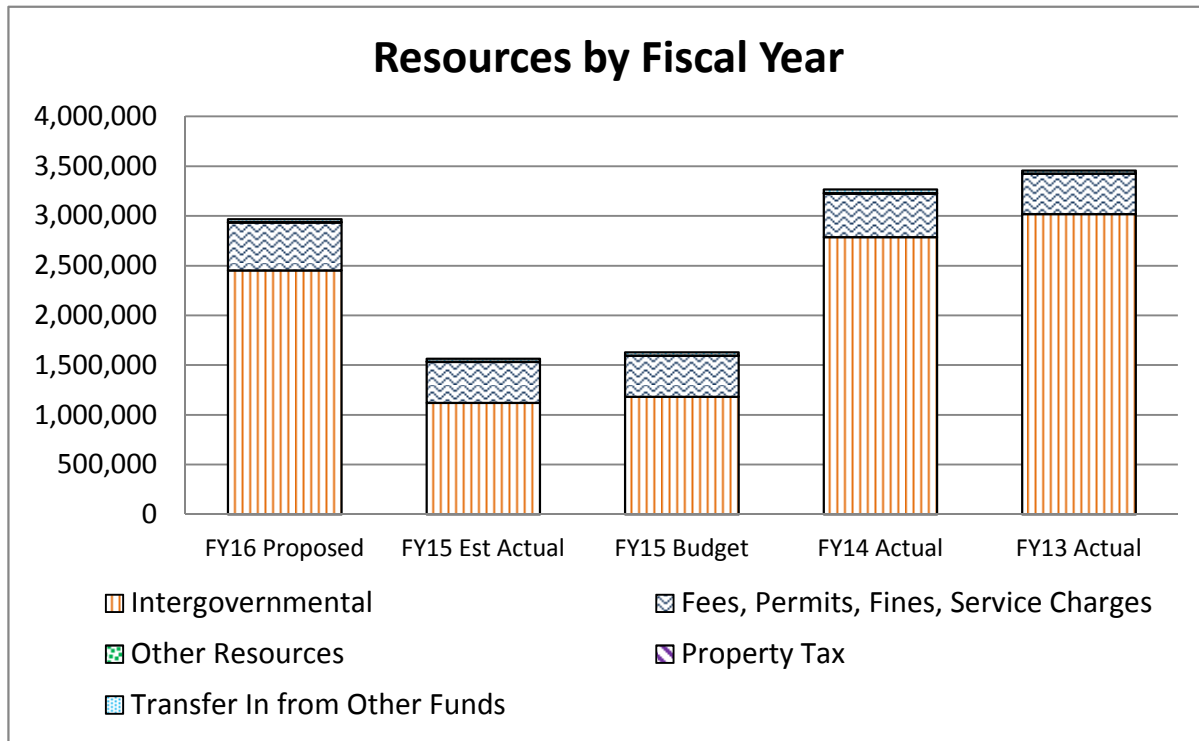
Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts

Transit: Columbia County Rider



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Col County Rider Transportatio

FY16 Proposed Budget

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				216	Col County Rider Transportatio			
					Revenue			
0	0	0	0	216-00-00-3001	Beginning Cash Balance		0	0
0	0	1,610	1,610	216-00-00-3002	Assigned Beginning Cash Bal		0	0
0	142,012	78,464	165,123	216-00-00-3004	Restricted Cash Bal		317,086	317,086
373	482	500	0	216-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
373	142,494	80,573	166,733		Restricted Fund Balance		317,086	317,086
307,160	258,952	250,000	198,395	216-00-00-3250	Fare Revenue		313,000	250,000
4,540	17,245	7,500	9,725	216-00-00-3348	Advertising Revenue		12,000	12,000
311,700	276,197	257,500	208,120		Rest Fees, Lic, Perm, Fines,		325,000	262,000
61,802	31,118	27,000	50,902	216-00-00-3090	NW Ride Center-Medic. Revenue		75,000	70,000
733,233	171,743	0	0	216-00-05-3850	OR Coast Transit		0	0
1,070,250	886,935	0	0	216-00-06-3850	DoE Consortium Partners Rev		0	0
1,865,284	1,089,796	27,000	50,902		Restr Fed Grant/Donation		75,000	70,000
2,304	459	1,000	180	216-00-00-3085	Community Transp Contributions		0	0
0	0	0	0	216-00-00-3240	BETC Credit		193,451	0
80,807	28,700	30,000	26,571	216-00-00-3265	Community Contributions		43,300	31,800
30,000	0	56,382	90,405	216-00-00-3611	STFD Funds		0	0
77,134	105,828	77,636	77,634	216-00-00-3700	STF State Transportation Fund		151,459	151,459
28,353	0	0	0	216-00-00-3701	24311Mobility Grant (Staff)		0	0
1,345	1,685	0	0	216-00-00-3851	ODOT Federal Misc Revenue		0	0
15,000	15,000	15,000	15,000	216-00-04-3851	STO - ODOT		0	0
234,943	151,672	180,018	209,790		Restr State/ Local Govt Grant/		388,210	183,259
25	20	0	9	216-00-00-3500	Donations		0	0
25	20	0	9		Restr Private Grant/Donation		0	0
30,000	30,000	30,000	15,000	216-00-00-3080	Transfer from General Fund		30,000	30,000
0	1,610	1,943	0	216-00-00-3086	PERS Reserve		0	0
30,000	31,610	31,943	15,000		Rest Interfund Transf/Intrnl S		30,000	30,000
0	454	0	472	216-00-00-3020	Interest on Investments		500	500
164	2,336	1,000	299	216-00-00-3120	Misc Revenue		300	300
0	1,658	0	0	216-00-00-3122	Sale Surplus Assets		2,000	0
164	4,447	1,000	770		Other Resources (Restr)		2,800	800
				01	Operations			
41,311	91,155	85,000	69,151	216-01-00-3313	Contracted Rev Other		80,000	80,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
41,311	91,155	85,000	69,151		Rest Fees, Lic, Perm, Fines,		80,000	80,000
56,200	72,000	72,000	72,000	216-01-00-3310	Contracted Service Fee Govt		79,200	79,200
56,200	72,000	72,000	72,000		Rest Fee,Srvce Chrg (Stat/Loc)		79,200	79,200
26,739	0	0	0	216-01-00-3740	FTA Vehicle Grant		0	0
24,151	0	0	0	216-01-09-3851	Planning- Scap Park N Ride		0	0
50,890	0	0	0		Restr Fed Grant/Donation		0	0
222,257	423,544	472,211	191,504	216-01-00-3710	ODOT Ops Grant		459,738	459,738
3,259	0	0	0	216-01-00-3720	Voucher Program		0	0
44,231	13,141	20,000	815	216-01-00-3722	Capital-Preventive Mai		0	0
90,981	165,655	165,656	64,763	216-01-00-3726	Purchased Services Grant		175,863	175,863
0	0	60,000	0	216-01-00-3728	Purch Serv-Intercity, Cla		0	0
210,482	0	256,601	0	216-01-00-3729	Capital Purchases		176,000	176,000
235,808	0	0	0	216-01-02-3710	27671 ODOT Hwy 30		0	0
807,018	602,340	974,468	257,082		Restr State/ Local Govt Grant/		811,601	811,601
955,419	765,495	1,131,468	398,233	01	Operations		970,801	970,801
			02		Capital Projects			
60,717	891,219	0	0	216-02-08-3851	Flex Fund Transit Center		0	0
0	53,203	0	0	216-02-09-3851	Facility Security Equip		0	0
60,717	944,422	0	0		Restr Fed Grant/Donation		0	0
0	0	0	0	216-02-00-3700	ConnectV Rainier Station		542,645	0
0	0	0	0		Restr State/ Local Govt Grant/		542,645	0
60,717	944,422	0	0	02	Capital Projects		542,645	0
			03		Dept			
0	3,616	2,600	0	216-03-00-3085	Payments County Funds		0	0
0	3,616	2,600	0		Rest Interfund Transf/Intrnl S		0	0
0	580	0	790	216-03-00-3120	Misc Revenue		800	800
0	580	0	790		Other Resources (Restr)		800	800
0	4,196	2,600	790	03	Dept		800	800
			04		Intercity Astoria/PDX			
0	0	0	0	216-04-00-3700	Intercity PDX/Astoria		635,011	0
0	0	0	0		Restr State/ Local Govt Grant/		635,011	0
0	0	0	0	04	Intercity Astoria/PDX		635,011	0
3,458,624	3,410,348	1,712,103	1,050,348		Revenue		3,287,353	1,834,746
					Expense			
30,855	73,642	44,165	13,275	216-00-00-4013	Transit Administrator	0.43	35,360	35,360
16,342	0	0	17,469	216-00-00-4016	Transit Program Coord	0.50	30,647	30,737
0	0	39,249	0	216-00-00-4085	PT Help		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
8,421	5,115	5,565	0	216-00-00-4101	PERS		3,273	3,283
4,214	4,429	6,381	2,237	216-00-00-4102	FICA Tax		5,050	5,056
468	603	952	35	216-00-00-4103	Workers' Compensation Ins		1,002	1,003
2,789	2,496	17,462	1,464	216-00-00-4104	Insurance		4,272	4,272
21	18	58	9	216-00-00-4105	WBF		30	30
981	612	0	-1,105	216-00-00-4106	Unemployment Insurance		660	661
29,645	0	0	0	216-00-05-4013	Transit Prog Administrator		0	0
6,166	0	0	0	216-00-05-4101	PERS		0	0
1,892	0	0	0	216-00-05-4102	FICA		0	0
413	0	0	0	216-00-05-4103	Workers' Compensation Ins		0	0
3,001	0	0	0	216-00-05-4104	Insurance		0	0
11	0	0	0	216-00-05-4105	WBF		0	0
533	0	0	0	216-00-05-4106	Unemployment Insurance		0	0
105,753	86,915	113,833	33,383		Personal Services	0.93	80,294	80,403
5,043	43,197	50,000	33,261	216-00-00-4201	Temp Staffing		50,000	50,000
990	1,007	1,200	732	216-00-00-4310	Computers and Telephones		1,300	1,300
2,329	4,948	3,000	3,409	216-00-00-4321	Office Supplies & Expense		4,000	4,000
1,934	2,115	2,000	1,216	216-00-00-4322	Copy Mach Maint & Supplies		2,000	2,000
392	38	0	30	216-00-00-4594	Refund		0	0
1,898	4,584	4,000	4,601	216-00-00-4701	Advertising & Publicity		4,000	4,000
809	491	172	0	216-00-00-4705	Bank Charges		200	200
4,338	3,412	3,000	1,225	216-00-00-4710	Mileage Expense		3,000	3,000
1,583	753	500	433	216-00-00-4720	Conference & Training		500	500
383	835	350	300	216-00-00-4730	Membership Dues		350	350
0	1,605	0	0	216-00-00-4891	Fed Misc Reimb Exp		0	0
0	1,144	5,000	2,366	216-00-00-4901	Other Admin & Insurance Expens		2,000	2,000
0	4,688	6,000	8,230	216-00-00-4936	Repairs & Maint		6,000	6,000
24,058	2,658	0	0	216-00-05-4201	Livability contract temp srvc		0	0
486,483	151,412	5,000	2,500	216-00-05-4820	OR Coast Transit xps		12,000	12,000
1,078,238	878,723	0	0	216-00-06-4820	DoE Consortium Partners Xps		0	0
1,608,476	1,101,611	80,222	58,302		Materials and Services		85,350	85,350
0	2,663	3,854	0	216-00-00-4107	PERS Bond		2,318	2,205
0	1,610	1,943	0	216-00-00-4108	PERS 822		1,348	1,352
71,716	43,761	53,621	40,124	216-00-00-4593	Admin Allocation		56,848	56,848
113,380	83,303	0	0	216-00-00-5301	Transfer to Gen Fund (debt)		0	0
185,096	131,337	59,418	40,124		Transfers		60,514	60,405
			01		Operations			
13,719	14,133	13,500	9,361	216-01-00-4310	5311 Telephone Expense		13,500	13,500
1	91	300	0	216-01-00-4322	Copy Machine & Supplies		300	300
9,216	6,103	8,000	5,543	216-01-00-4360	5311 Materials and Supplies		8,000	8,000
6,293	8,337	7,500	7,190	216-01-00-4511	Electricity		7,500	7,500
0	1,464	3,000	0	216-01-00-4512	Natural gas		0	0
8,263	9,763	8,500	10,605	216-01-00-4513	Water		10,000	15,000
862	827	1,000	547	216-01-00-4514	Garbage service		1,000	1,000
4,604	3,430	5,000	3,297	216-01-00-4588	5311 Insurance		3,917	3,917
0	0	0	0	216-01-00-4600	Grant Expense		0	0
7,295	6,418	3,500	7,375	216-01-00-4701	5311 Advertising and Marketing		6,000	6,000
240,708	160,316	180,000	94,668	216-01-00-4711	Vehicle Fuel		180,000	180,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
24,057	0	0	0	216-01-00-4841	Contract Temporary Services		0	0
338,201	543,385	472,211	382,579	216-01-00-4930	5311 Operations		699,863	699,863
61,750	100,101	165,686	97,718	216-01-00-4931	Purchase Service ED		195,406	195,406
10,381	0	0	0	216-01-00-4932	Voucher Program Exp		0	0
0	0	75,000	0	216-01-00-4933	intercity Service & Vouc		0	0
62,950	14,646	20,000	909	216-01-00-4934	Preventive Maintenance		0	0
2,887	0	0	0	216-01-00-4936	5311 Repair and Maintenance		0	0
242,466	0	0	0	216-01-02-4600	27671 ODOT Hwy 30		0	0
30,189	0	0	0	216-01-09-4226	Planning- Scap Park N Ride		0	0
1,063,843	869,015	963,197	619,793		Materials and Services		1,125,486	1,130,486
253,593	0	309,158	0	216-01-00-5010	Vehicles Capital Grant		220,000	220,000
31,700	0	0	0	216-01-00-5012	FTA Vehicle Grant		0	0
285,293	0	309,158	0		Capital Outlay		220,000	220,000
0	0	186,276	0	216-01-00-5401	Operating Contingencies		265,960	258,102
0	0	186,276	0		Contingencies		265,960	258,102
1,349,136	869,015	1,458,631	619,793	01	Operations		1,611,445	1,608,588
				02	Capital Projects			
0	0	0	0	216-02-00-5020	Intercity-Rainier Station Remo		542,645	0
67,669	993,225	0	0	216-02-08-5001	Flex Fund Transit Center		0	0
0	59,293	0	0	216-02-09-5006	Facility Security Equip		0	0
67,669	1,052,517	0	0		Capital Outlay		542,645	0
67,669	1,052,517	0	0	02	Capital Projects		542,645	0
				03	Dept			
0	782	0	235	216-03-00-4321	Supplies & Office Expense		0	0
0	0	0	696	216-03-00-4891	Fed Misc Reimb Expense		0	0
0	1,439	0	0	216-03-00-4934	Preventative Maintenance		0	0
0	2,221	0	930		Materials and Services		0	0
0	2,221	0	930	03	Dept		0	0
				04	Intercity Astoria/PDX			
0	0	0	0	216-04-00-4600	Intercity PDX/Astoria		907,104	0
0	0	0	0		Materials and Services		907,104	0
0	0	0	0	04	Intercity Astoria/PDX		907,104	0
3,316,130	3,243,615	1,712,103	752,534		Expense	0.93	3,287,353	1,834,746
3,458,624	3,410,348	1,712,103	1,050,348		Revenue Total		3,287,353	1,834,746
3,316,130	3,243,615	1,712,103	752,534		Expense Total	0.93	3,287,353	1,834,746
142,494	166,733	0	297,814		Grand Total		0	0

Unmet Needs Vernonia Flood Recovery - Fund 215

The Unmet Needs Committee is a joint committee of local public officials and community leaders that advises the Board of County Commissioners regarding the recovery work taking place in Vernonia after the presidentially declared disaster of the winter of 2007.

Federal Emergency Management Agency (FEMA) dollars by rule must be routed through state and county government.

FY2015-2016 Highlights and Significant Changes

A handful of projects remain that are funded under different disaster declaration grant bundles made available by FEMA. For this reason, the budget is decreasing to \$700,000 from \$5 million in the prior year.

It is likely that FY16 will see the final stage of close out work for County staff, its contracted project manager, Community Action Team (CAT), and partners at the Oregon Office of Emergency Management. In addition, the Board of Commissioners remains involved in the oversight role of assuring the complex compliance tasks are appropriately finalized.

FY 2014-2015 Accomplishments

A half dozen individual grant close out processes were completed in FY15, the final steps required to manage the flood recovery work that has been taking place in the community for the past since December 2007.

Among these closing projects was the largest project of the recovery, the purchase and demo of the Vernonia School, a projected totaling over \$14 million. Ultimately, the old school site was converted into a non-developed public space in perpetuity and a LEED certified school building was constructed with community and state support.

While the number of individual projects to purchase and demo private homes and businesses or elevate and renovate others declined again in FY15 relative to the pace of activity in prior years, the complexity of these projects remained significant. Each project is different, funded by a combination of FEMA, Community Development Block Grants, insurance and private dollars.

Columbia County

Vernonia Flood Recov Unmet Needs

Account: 215

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	17,904	9,348	15,452	668,810
Total Beginning Balance	0	17,904	9,348	15,452	668,810
Intergovernmental	700,000	967,374	5,000,000	81,393	3,228,400
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	29,019	0	12,815	43,388
Current Year Restricted	700,000	996,393	5,000,000	94,207	3,271,788
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	700,000	1,014,297	5,009,348	109,660	3,940,598
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>700,000</u>	<u>1,014,297</u>	<u>5,009,348</u>	<u>91,756</u>	<u>3,915,611</u>
Program Budget	700,000	1,014,297	5,009,348	91,756	3,915,611
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	9,535
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	700,000	1,014,297	5,009,348	91,756	3,925,145
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	700,000	1,014,297	5,009,348	91,756	3,925,145
Ending Fund Balance	0	0	0	17,904	15,452
	0	0	0	2.34	0.05

Fund Balance Analysis and Trends

Needs Vernonia Flood Recovery

Fund 215

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	690,323	606,644
Assigned	0	0	0	0	0
Restricted Fund Program Resources	0	17,904	8,715	(23,513)	(10,092)
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	0	17,904	8,715	666,810	596,552
Ending Fund Balance	0	0	17,904	8,715	666,810

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 215 is exempt.

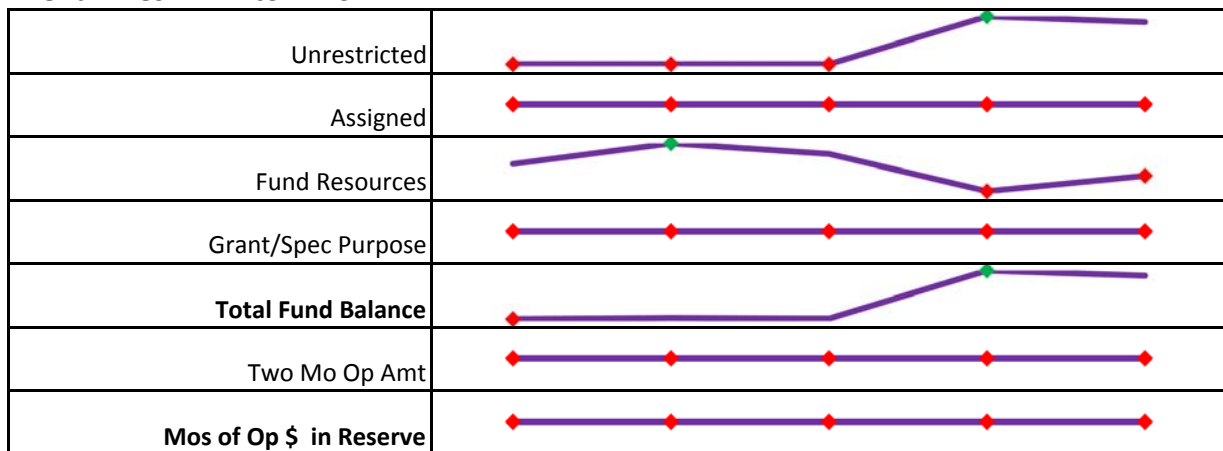
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA

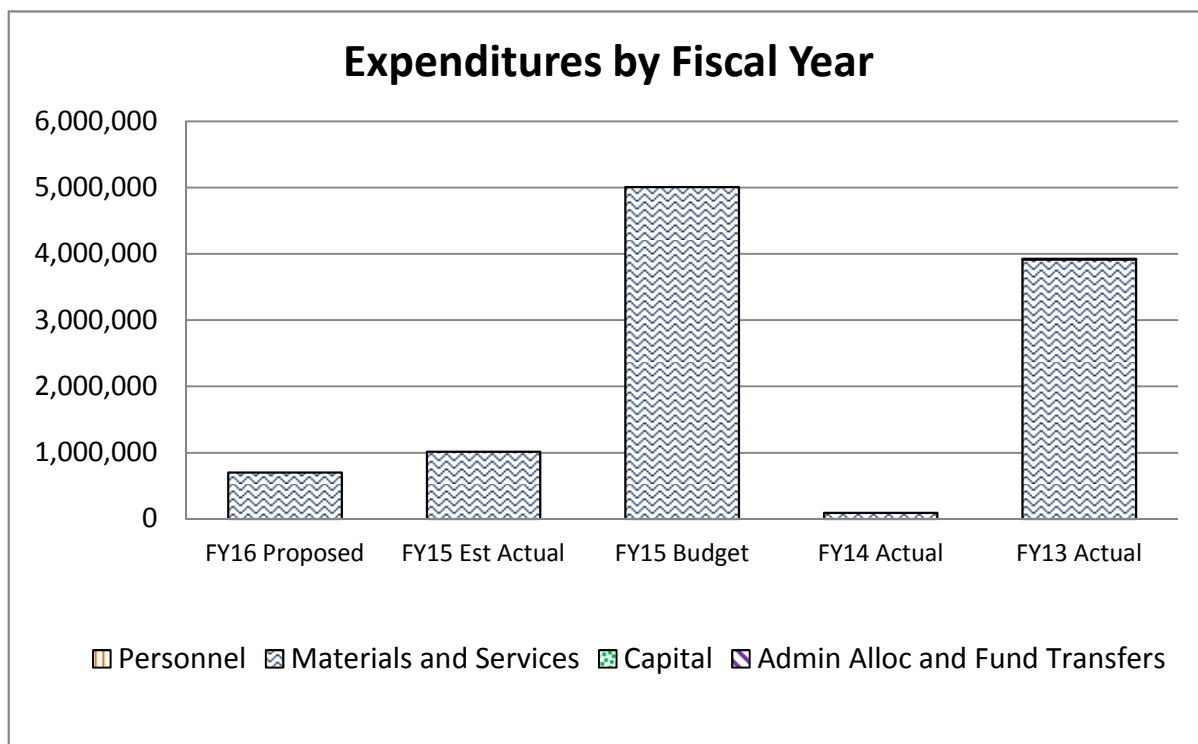
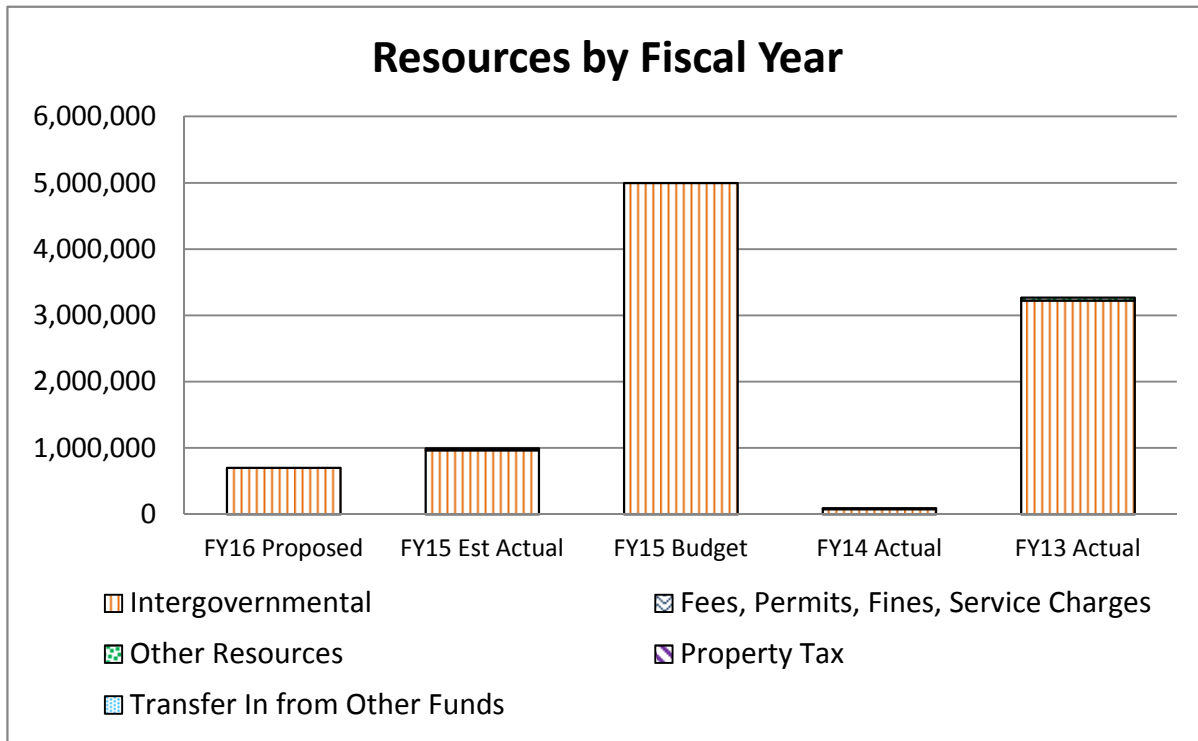
Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts

Vernonia Flood Recov Unmet Needs



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
 FY16 Proposed Budget

Unmet Needs Fund Vernonia Fld

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
215 Unmet Needs Fund Vernonia Fld								
Revenue								
-23,513	8,715	9,348	12,746	215-00-00-3004	Restricted Cash Bal		0	0
690,323	0	0	5,157	215-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
2,000	0	0	0	215-00-01-3004	MTI Beginning Bal		0	0
0	6,737	0	0	215-00-02-3005	FEMA Escrow Beg Bal		0	0
668,810	15,452	9,348	17,904		Restricted Fund Balance		0	0
0	36,773	0	21,026	215-00-00-3508	Pass Through Revenue		0	0
0	0	0	-2,237	215-00-02-3852	FEMA FMA 1		0	0
2,168,451	66,501	3,800,000	9,489	215-00-03-3852	FEMA HMGP		0	0
143,690	0	0	0	215-00-04-3800	OBDD CDBG Elevation&Repair		0	0
20,161	0	0	0	215-00-05-3800	OBDD Buy Outs 8029		0	0
923	0	0	0	215-00-06-3852	OEM/FEMA FMA 2		0	0
811,343	2,354	0	0	215-00-07-3852	OEM/FEMA FMA 3		0	0
83,833	-24,236	0	46,802	215-00-08-3852	School OEM/FEMA FMA 4		0	0
0	0	500,000	363,997	215-00-10-3852	FEMA 1733-17 Vernonia Hlth Ctr		0	0
0	0	400,000	0	215-00-11-3852	FEMA 4055-14 Photo Solns		400,000	400,000
0	0	300,000	0	215-00-12-3852	FEMA 1824 Vernonia Senior Ctr		300,000	300,000
3,228,400	81,393	5,000,000	439,076		Restr Fed Grant/Donation		700,000	700,000
0	0	0	212,500	215-00-09-3610	Vernonia Schools Oregon		0	0
0	0	0	212,500		Restr State/ Local Govt Grant/		0	0
2	20	0	-16	215-00-00-3020	Interest on Investments		0	0
43,386	12,795	0	12,662	215-00-00-3100	Reimbursement of Expenses		0	0
43,388	12,815	0	12,646		Other Resources (Restr)		0	0
3,940,598	109,660	5,009,348	682,127		Revenue		700,000	700,000
Expense								
38,531	33,031	0	28,689	215-00-00-4994	Pass Through Expense		0	0
2,147,754	70,736	3,800,000	9,499	215-00-03-4973	FEMA HMGP xps		0	0
144,744	0	0	0	215-00-04-4973	CDBG Rehab xps		0	0
20,161	0	0	0	215-00-05-4973	Haz Mit OBDD Buy Out 8029		0	0
1,369	0	0	0	215-00-06-4973	Haz Mit FMA 2		0	0
806,622	1,917	0	5,157	215-00-07-4973	Haz Mit FMA 3		0	0
744,503	-14,305	0	46,802	215-00-08-4973	School FMA 4		0	0
0	0	0	212,500	215-00-09-4601	Vernonia Schools Oregon		0	0
0	0	500,000	363,997	215-00-10-4973	FEMA 1733-17 Vernonia Hlth Ctr		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	400,000		0 215-00-11-4973	FEMA 4055-14 Photo Solns		400,000	400,000
0	0	300,000		0 215-00-12-4973	FEMA 1824 Vernonia Senior Ctr		300,000	300,000
3,903,685	91,379	5,000,000	666,644		Materials and Services		700,000	700,000
				01				
-13	0	0	936	215-01-00-4321	Supplies		0	0
1,136	0	0	0	215-01-00-4322	Copier Expenses		0	0
400	0	0	0	215-01-00-4580	Rent		0	0
0	77	0	0	215-01-00-4588	Property Liability Ins.		0	0
726	11	0	0	215-01-00-4705	Bank Charges		0	0
782	0	0	0	215-01-00-4741	Woodson Project Expenses		0	0
6,894	289	9,348	0	215-01-00-4975	Haz Mit Exp-Client Exp		0	0
2,000	0	0	0	215-01-01-4516	MTI grant		0	0
11,926	377	9,348	936		Materials and Services		0	0
9,535	0	0	0	215-01-00-5331	transfer restricted fund bal		0	0
9,535	0	0	0		Transfers		0	0
21,461	377	9,348	936	01			0	0
3,925,145	91,756	5,009,348	667,580		Expense		700,000	700,000
3,940,598	109,660	5,009,348	682,127		Revenue Total		700,000	700,000
3,925,145	91,756	5,009,348	667,580		Expense Total		700,000	700,000
15,452	17,904	0	14,547		Grand Total		0	0

Pass Through Grants - Fund 208

This fund was set up to receive, control and disburse funds that are received for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State. The primary focus of the fund is mental health services and support programs for developmentally disabled members of the community.

FY2015-2016 Highlights and Significant Changes

The FY16 proposed budget is exclusively made up of \$48,000 in state shared services revenues for mental health which are turned around in their entirety to Columbia Community Mental Health (CCMH), a local non-profit organization. This is a huge, though planned, drop from the \$5 million budget from last year.

FY 2014-2015 Accomplishments

In FY15, the State of Oregon began to contract directly with CCMH, the historic partner of the County for mental health and addiction services. While this contractual change means a much smaller financial foot print for mental health service delivery in the local government's budget, service delivery levels for Columbia County continue uninterrupted.

Columbia County

Direct Grant Pass Throughs

Account: 208

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	48,000	290,097	5,302,663	3,850,044	3,028,776
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	48,000	290,097	5,302,663	3,850,044	3,028,776
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	48,000	290,097	5,302,663	3,850,044	3,028,776
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>48,000</u>	<u>290,097</u>	<u>5,302,663</u>	<u>3,850,044</u>	<u>3,028,776</u>
Program Budget	48,000	290,097	5,302,663	3,850,044	3,028,776
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	48,000	290,097	5,302,663	3,850,044	3,028,776
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	48,000	290,097	5,302,663	3,850,044	3,028,776
Ending Fund Balance	0	0	0	0	0

Note: State changed service delivery channel and is able to contract directly with community partners

Fund Balance Analysis and Trends

Pass Through

Fund 208

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0
Assigned	0	0	0	0	0
Restricted Fund Program Resources	0	0	0	0	220,295
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	0	0	0	0	220,295
Ending Fund Balance	0	0	0	0	0

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 208 is exempt.

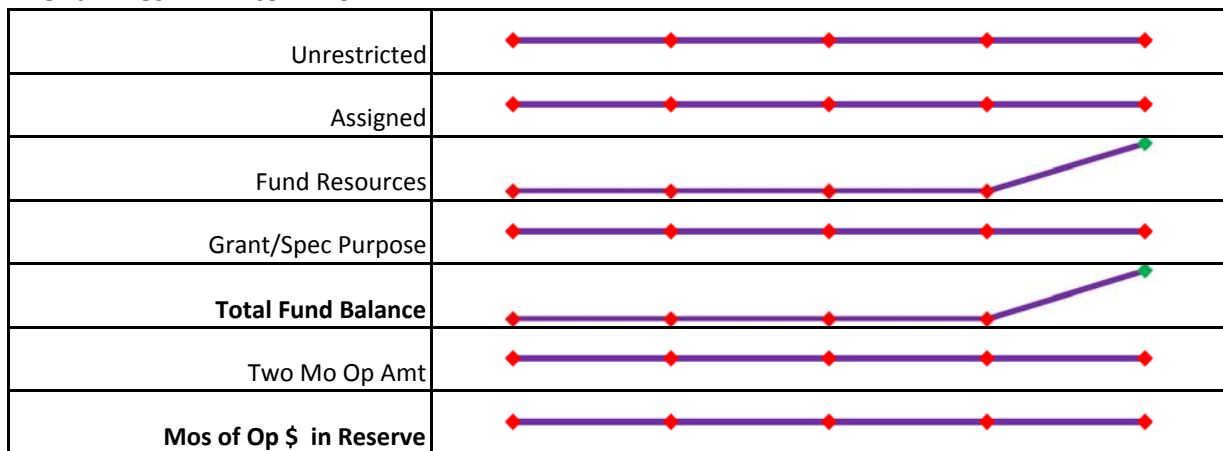
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA

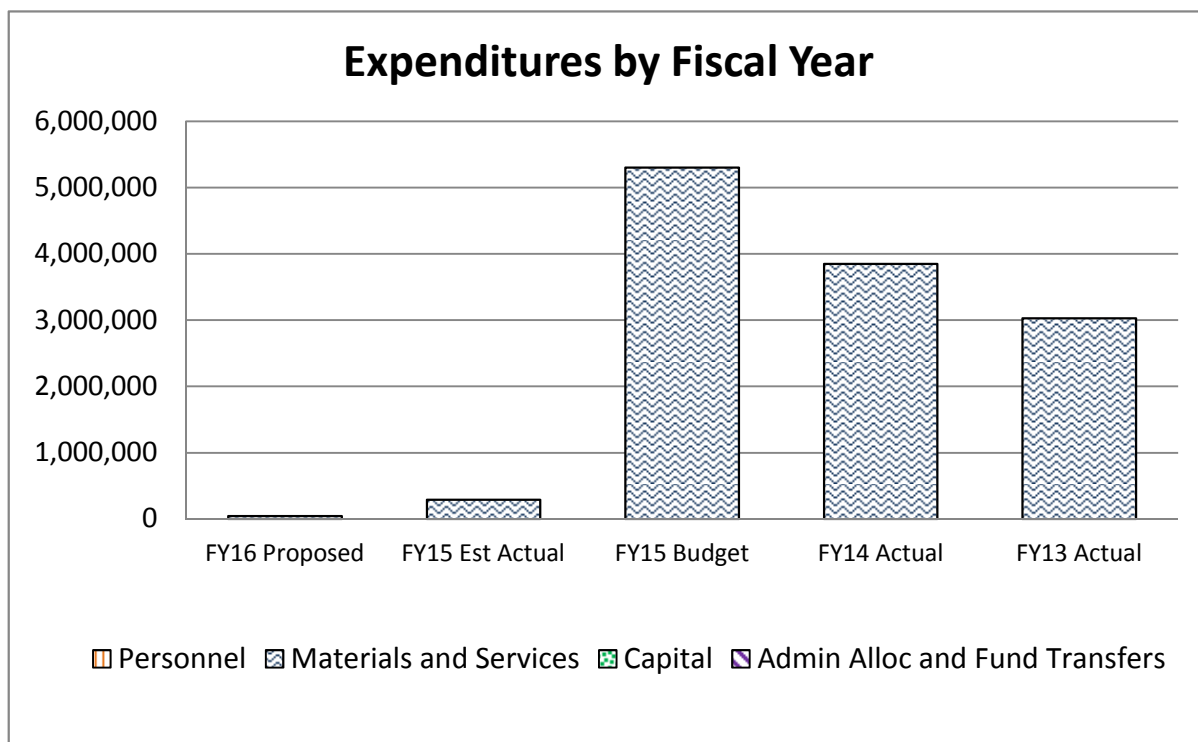
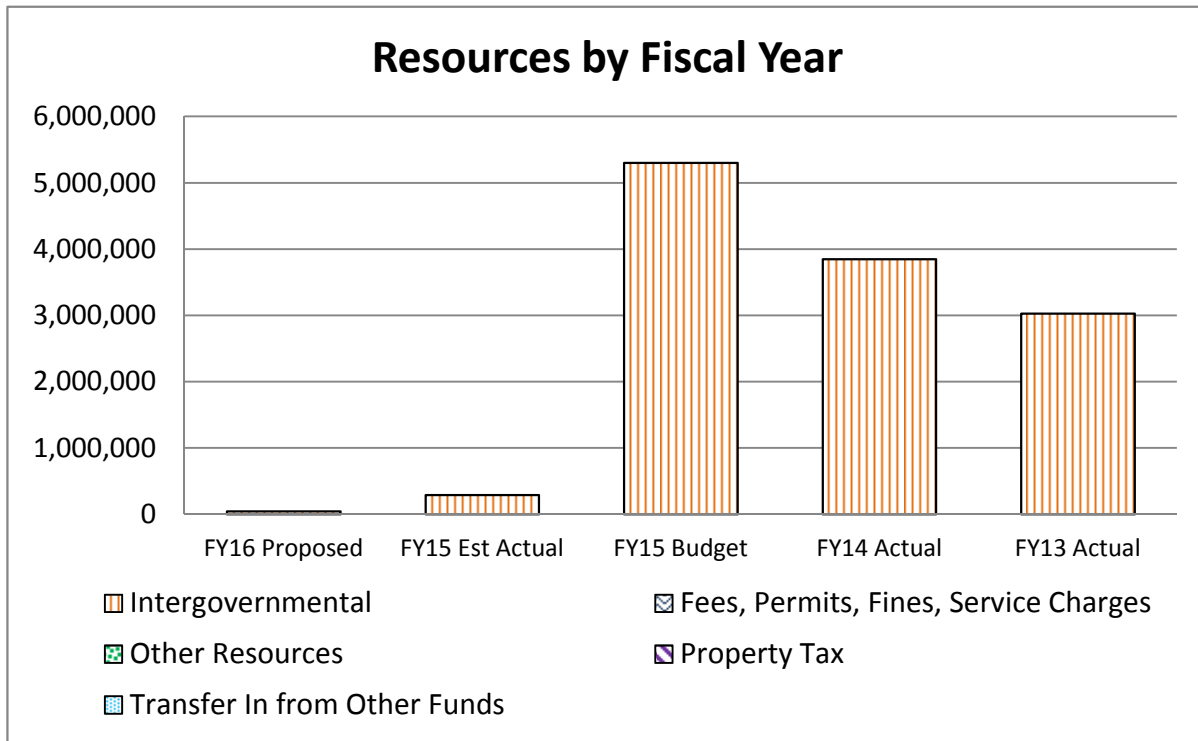
Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts

Direct Grant Pass Throughs



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Direct-Pass Through Grant Fund

FY16 Proposed Budget

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				208	Direct-Pass Through Grant Fund			
					Revenue			
0	0	0	0	208-00-00-3001	Beginning Cash Balance		0	0
0	0	0	0	208-00-00-3004	Restricted Cash Bal		0	0
0	0	0	0	208-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
0	0	0	0		Restricted Fund Balance		0	0
				02	Mental Health			
41,311	44,016	52,800	22,586	208-02-00-3065	Mental Health Tax Receipts		48,000	48,000
2,987,466	0	0	0	208-02-00-3600	State Mental Health Funds		0	0
0	1,512,355	2,278,225	103,429	208-02-01-3600	Col Co Dev Disab Funds		0	0
0	965,174	1,263,625	32,484	208-02-11-3600	Col Co CFAA Mental Health		0	0
0	1,328,500	1,708,013	109,640	208-02-12-3600	Col Co OWITS Mental Health		0	0
3,028,776	3,850,044	5,302,663	268,138		Restr State/ Local Govt Grant/		48,000	48,000
3,028,776	3,850,044	5,302,663	268,138	02	Mental Health		48,000	48,000
3,028,776	3,850,044	5,302,663	268,138		Revenue		48,000	48,000
				02	Mental Health			
2,987,466	0	0	6,008	208-02-00-4920	Col Co Mental Health Contract		0	0
41,311	44,016	52,800	22,586	208-02-00-4921	Mental Health Tax		48,000	48,000
0	1,512,355	2,278,225	97,421	208-02-01-4920	Col Co Dev Disab Contract		0	0
0	965,174	1,263,625	32,484	208-02-11-4920	Col Co CFAA Mental Health		0	0
0	1,328,500	1,708,013	109,640	208-02-12-4920	Col Co OWITS Contract		0	0
3,028,776	3,850,044	5,302,663	268,138		Materials and Services		48,000	48,000
3,028,776	3,850,044	5,302,663	268,138	02	Mental Health		48,000	48,000
3,028,776	3,850,044	5,302,663	268,138		Expense		48,000	48,000
3,028,776	3,850,044	5,302,663	268,138		Revenue Total		48,000	48,000
3,028,776	3,850,044	5,302,663	268,138		Expense Total		48,000	48,000
0	0	0	0		Grand Total		0	0

Section V

V. Non-Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Resources and Expenditures over Time and FY16 Budget Detail

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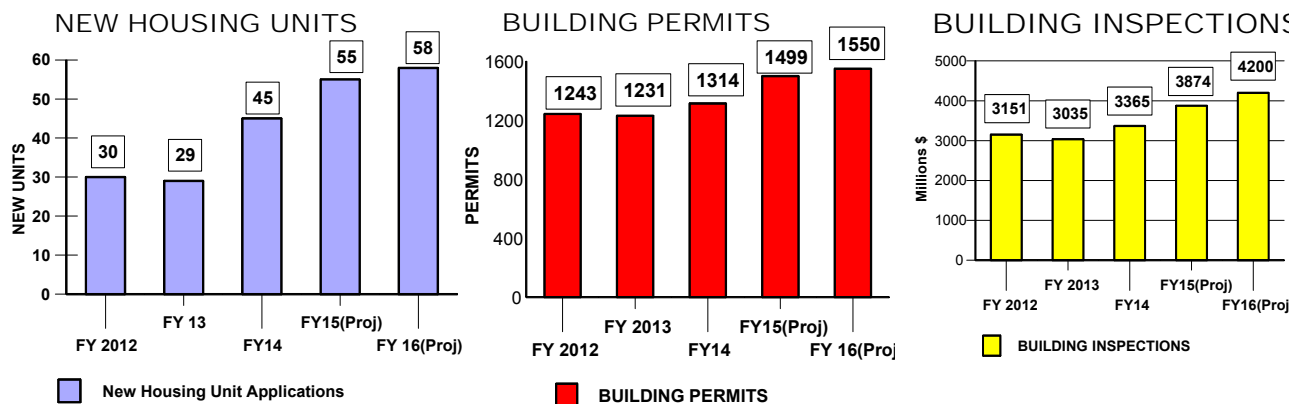
Building Fund 217

The Building Fund supports County Building Code Administration Program. The proposed FY16 Building Fund budget includes 3 full time employees, an increase of .5 FTE over FY 15.

FY 2015 - 2016 Highlights and Significant Changes

Basic Function: The Building Codes Program provides building construction plan review, field inspection, codes consultation and public information services for unincorporated Columbia County and, by contract, the Cities of Columbia City and Rainier. The program provides electrical permitting and inspections for the unincorporated County and all Cities except Vernonia and Clatskanie. The program provides supplemental contract building inspection and plan review services for the Cities of Scappoose and St. Helens.

Staff: The proposed budget includes increasing the current .49 FTE Plans Examiner position to full time, thereby increasing staff in the program from 2.49 FTE to 3 FTE. The increase is needed to address growth in construction activity in unincorporated Columbia County and in the Cities with which the County contracts to serve as noted below.



Additional personnel costs will be offset by an anticipated increase in permit revenue. Staffing for FY 16 will include Building Official, Building Inspector II and Plans Examiner II positions.

Building Activity: The Building Fund generated a surplus in FY 14 due to some large projects in the Port Westward industrial area which was carried over into FY 15. Some of these funds purchased a new inspection vehicle in FY 15 to replace one of the Program’s aging inspection vehicles. There was significant growth in construction activity in FY 15 with building permits up by 7% and inspections up 15% over FY 14. This trend is expected to continue into FY 16 as indicated on the above charts.

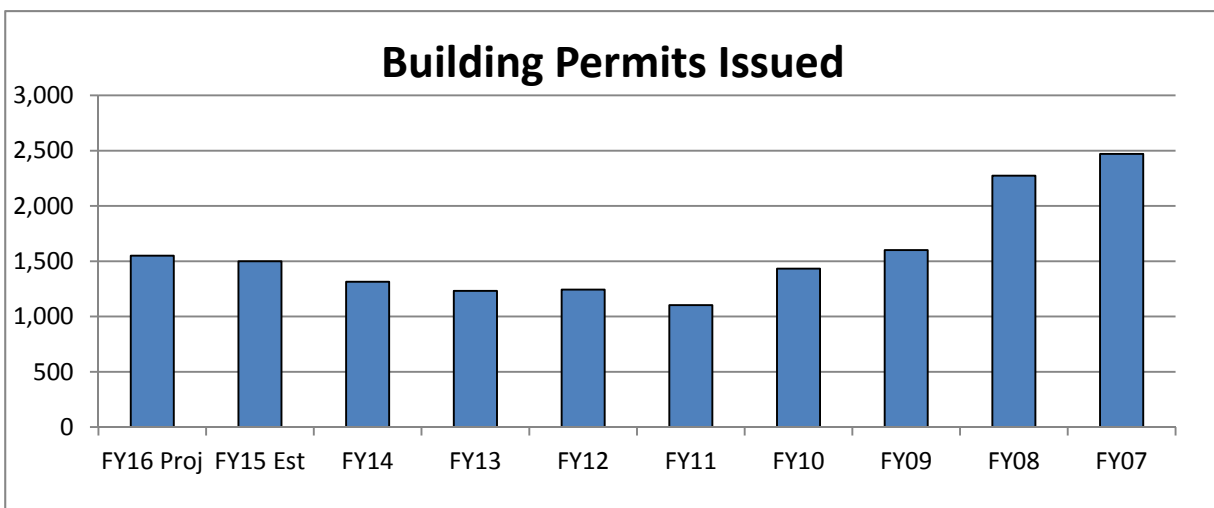
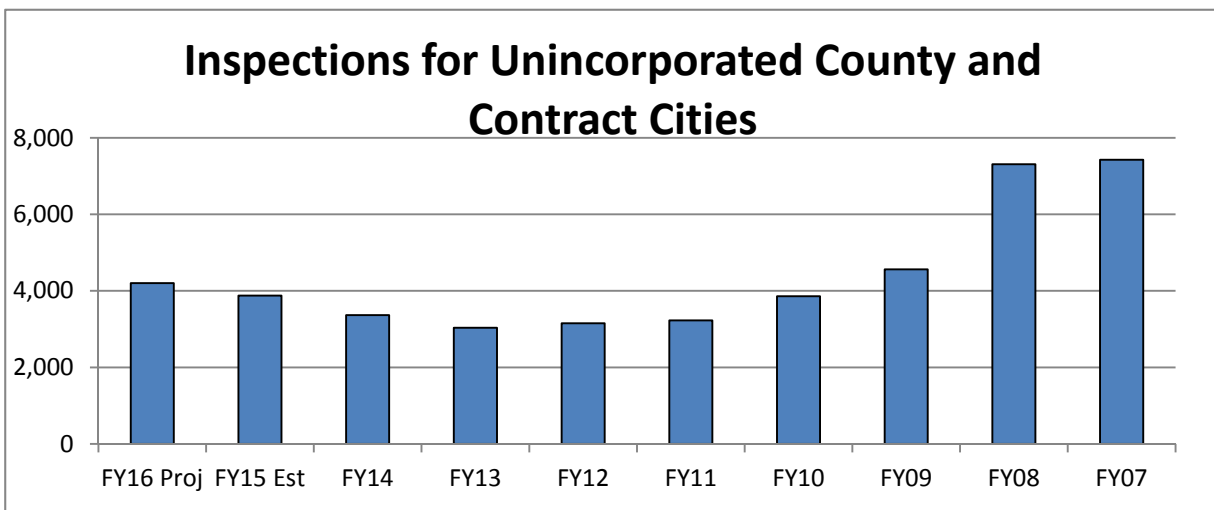
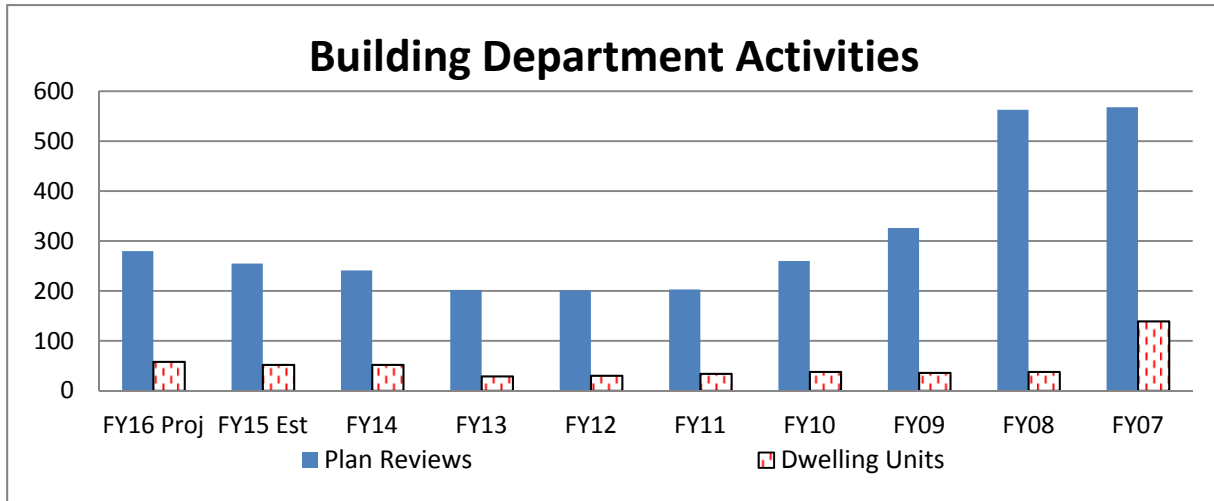
FY 2014-2015 Accomplishments

- **Large Projects.** The Department completed inspections and final approvals of PGE Port Westward 2 Generating Plant and Major Modifications to the Global Oil Refinery (Formerly Cascade Grain Ethanol Plant) in FY 15.
- **Staff Efficiency.** The Building Program operated with only one full time building inspector, a Building Official/field inspector and a part-time Plans Examiner in FY 15. We have been able to maintain the program for the County and service our contract cities with a minimum of program staffing and expenses. As a result the Building Program has generated a significant reserve which will create a positive beginning fund balance for FY 16.
- **On-Line Permitting:** The County continues to offer its customers on line permitting for Mechanical, Electrical, and Plumbing Permits through the State E-Permits Program. This has provided customer convenience and has reduced walk in traffic at the Department counter. The Department will be discussing with the State possible expansion of E-Permits to all classes of permits in FY16.
- **Website Improvements:** The Department continues to expand and update on-line building forms and guides on the Building Program website easy access and assistance by the public. With the assistance of the GIS Specialist in the Assessor's Office, GIS Web Maps have been added to the website providing a wide variety of detailed geographic information to the public on the LDS website. The information includes several map layers including zoning, assessor information, natural resources, flood plains and much more. The expanded web site has also reduced customer walk in traffic and improved office efficiency.

Building Department Fund

Operating Indicators

Columbia County, Oregon



Columbia County

Building Fund

Account: 217

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	230,169	223,764	167,428	39,889	77,801
Total Beginning Balance	230,169	223,764	167,428	39,889	77,801
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	553,000	578,194	483,000	672,355	443,284
Other Resources	1,400	1,436	400	1,573	236
Current Year Restricted	554,400	579,630	483,400	673,928	443,520
Transfers from County Funds	1,500	-8,864	13,528	19,064	0
Current Year Other Resources	1,500	-8,864	13,528	19,064	0
Total Available Resources	786,069	794,530	664,356	732,881	521,321
<u>Expenditures</u>					
Salary	294,571	298,833	307,449	293,868	204,816
Benefits	144,761	130,797	139,120	106,633	104,452
PR Transfers (Unemp, PERS Bond & Reserve)	<u>38,187</u>	<u>30,203</u>	<u>40,355</u>	<u>32,166</u>	<u>3,985</u>
Personnel	477,519	459,832	486,924	432,667	313,253
Materials & Services	<u>25,384</u>	<u>23,268</u>	<u>50,050</u>	<u>31,170</u>	<u>23,784</u>
Program Budget	502,904	483,100	536,974	463,837	337,037
Capital	0	18,000	15,000	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	57,168	63,262	63,862	45,280	144,395
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	560,072	564,362	615,836	509,117	481,432
Fund Contingency	225,996	0	48,520	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	786,069	564,362	664,356	509,117	481,432
Ending Fund Balance	0	230,169	0	223,764	39,889
No Mos Operating Reserve	5.84	6.1	1.17	6.22	1.44
Authorized Positions - Full Time Equivalent					
FY16 (8 furlough days)	4.49				
FY15 (12 furlough days)	4.69				
FY14 (26 furlough days)	3.80				
FY13 (26 furlough days)	3.20				
FY12 (26 furlough days)	4.65				
FY11 (4 furlough days)	7.30				

Fund Balance Analysis and Trends

Building Fund

Fund 217

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	5,000	4,055	4,158	2,801	4,558
Assigned (cumulative PERS reserve)	0	10,388	0	0	0
Restricted Fund Program Resources	225,169	209,321	35,731	75,000	(4,558)
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	230,169	223,764	39,889	77,801	0
Ending Fund Balance	225,996	230,169	223,764	39,889	77,801

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

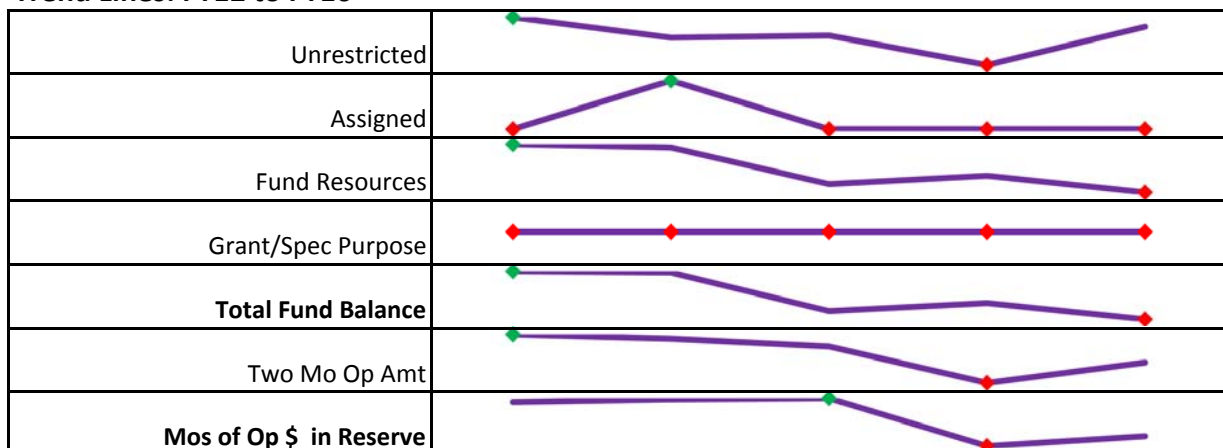
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	77,453	75,483	71,945	55,509	64,660
Months of Operating \$ in Reserve	5.84	6.10	6.22	1.44	2.41
Compliant with Policy?	yes	yes	yes	no	yes
Operating Reserve Trend	Declining	Declining	Improving	Declining	Declining

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

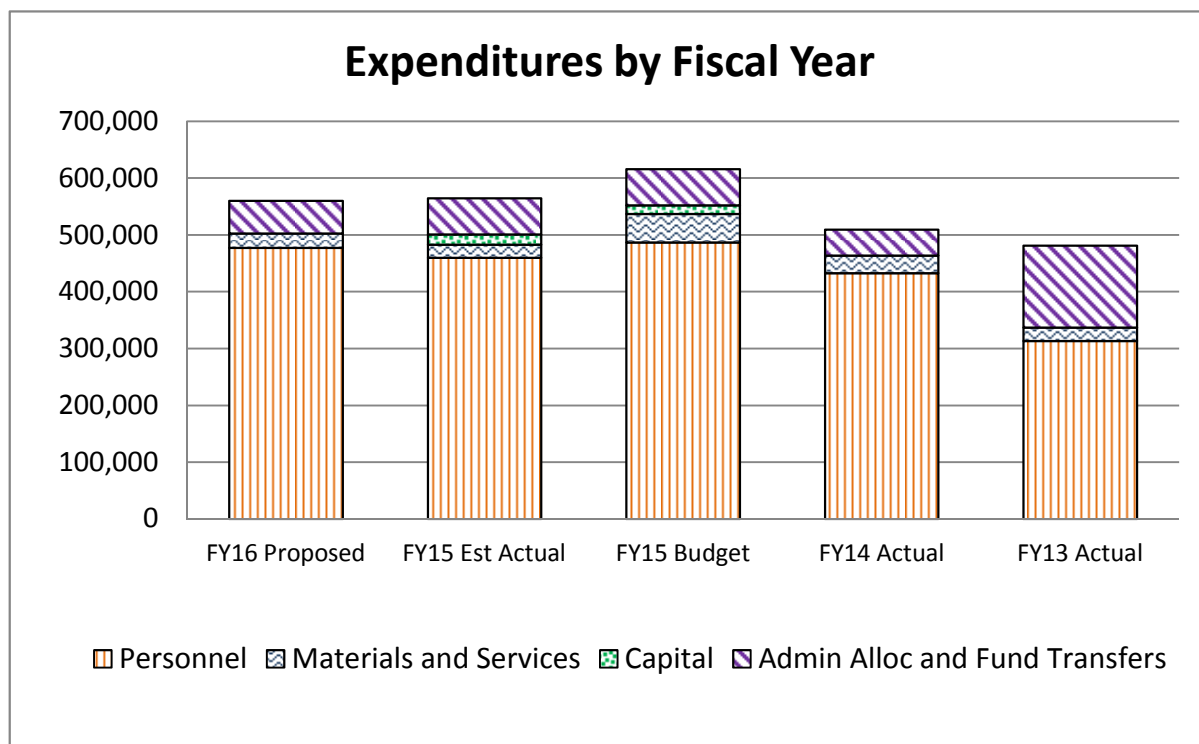
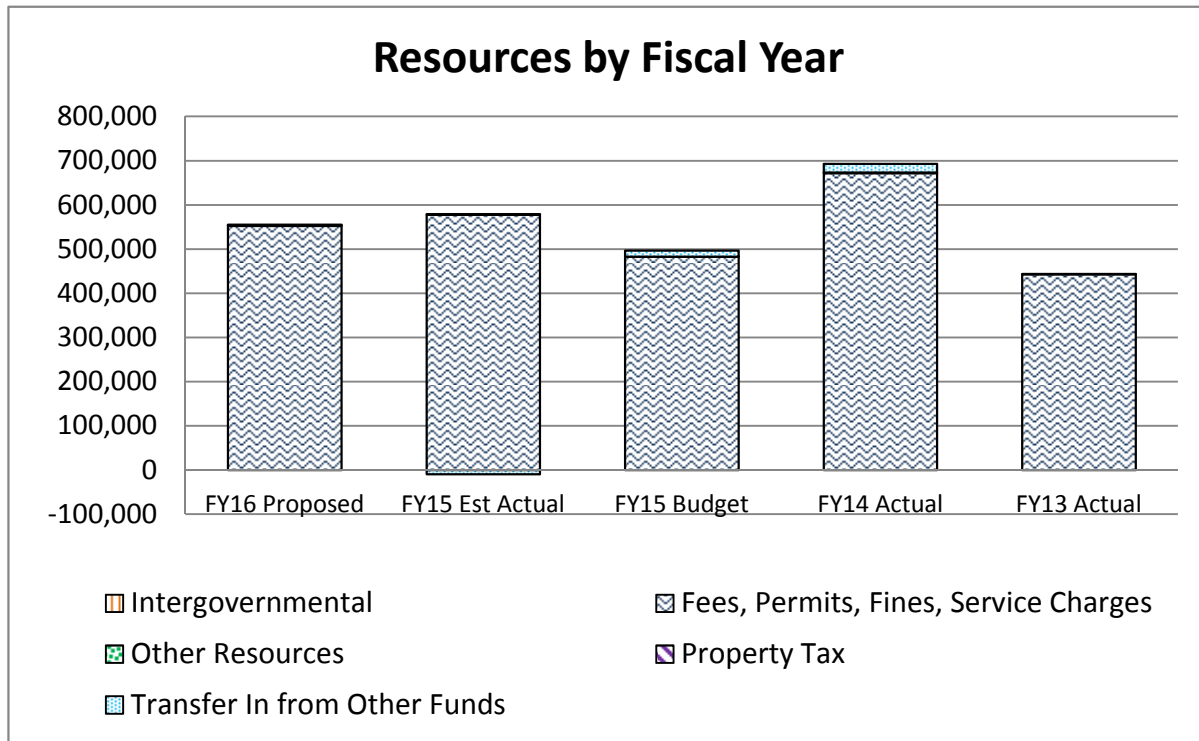
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	5.35	5.81	5.55	0.99	2.70

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Building Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Building Services Fund

FY16 Proposed Budget

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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
217 Building Services Fund								
Revenue								
0	0	0	0	217-00-00-3001	Beginning Cash Balance		0	0
0	0	11,788	10,388	217-00-00-3002	Assigned Beginning Cash Bal		0	0
75,000	35,731	151,140	209,321	217-00-00-3004	Restricted Cash Bal		225,169	225,169
2,801	4,158	4,500	4,055	217-00-00-3005	Non-spendable Beg'ng Cash Bal		5,000	5,000
77,801	39,889	167,428	223,764		Restricted Fund Balance		230,169	230,169
296,963	476,989	300,000	299,198	217-00-00-3251	Plumbing/Building Fees		342,000	342,000
57,103	87,348	80,000	49,767	217-00-00-3252	City Building Permits		98,000	98,000
881	930	1,000	583	217-00-00-3255	Stormwater/Erosion Control Fee		1,000	1,000
0	0	2,000	0	217-00-00-3259	Fines		0	0
354,947	565,267	383,000	349,547		Rest Fees, Lic, Perm, Fines,		441,000	441,000
0	7,960	0	0	217-00-00-3080	Transfer from General Fund		0	0
0	715	0	1,525	217-00-00-3085	Fee from County Dept		1,500	1,500
0	10,388	13,528	0	217-00-00-3086	PERS Reserve		0	0
0	19,064	13,528	1,525		Rest Interfund Transf/Intrnl S		1,500	1,500
72	1,035	0	919	217-00-00-3020	Interest on Investments		1,000	1,000
164	538	400	162	217-00-00-3120	Misc Revenue		400	400
236	1,573	400	1,080		Other Resources (Restr)		1,400	1,400
01 Electrical Division								
88,337	107,088	100,000	102,662	217-01-00-3254	Electrical Permits		112,000	112,000
88,337	107,088	100,000	102,662		Rest Fees, Lic, Perm, Fines,		112,000	112,000
88,337	107,088	100,000	102,662	01	Electrical Division		112,000	112,000
521,321	732,881	664,356	678,579		Revenue		786,069	786,069
Expense								
17,849	17,443	19,388	14,637	217-00-00-4002	LDS Director	0.20	20,647	20,833
40,318	58,584	39,013	12,961	217-00-00-4012	Building Services Manager		0	0
46,374	47,303	52,012	39,647	217-00-00-4022	Bldg Inspection Supervisor	0.68	56,845	58,241
16,010	59,750	65,100	44,040	217-00-00-4024	Inspector II	0.97	62,683	64,863
0	0	27,824	33,483	217-00-00-4027	Plans Examiner III	0.97	59,454	61,522
0	0	21,304	16,849	217-00-00-4053	Bldg Secretary	0.59	24,283	24,813
31,522	32,323	35,267	28,822	217-00-00-4054	Permit Specialist	0.78	40,997	42,114
300	0	0	0	217-00-00-4085	Part Time Inspector		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	FY15 YTD Account	Description	FTE	FY16 Proposed	FY16 Requested
4,168	5,251	2,500	2,571	217-00-00-4090	Overtime		5,000	5,000
30,331	24,899	34,865	24,596	217-00-00-4101	PERS		35,782	36,738
11,425	15,312	20,074	14,250	217-00-00-4102	FICA Tax		20,648	21,220
637	235	621	301	217-00-00-4103	Worker's Compensation Ins.		386	397
37,590	41,891	59,993	38,455	217-00-00-4104	Insurance Benefits		75,978	75,978
67	82	195	76	217-00-00-4105	WBF		132	132
2,984	1,332	0	-3,128	217-00-00-4106	Unemployment Expense		2,699	2,774
239,574	304,405	378,156	267,561		Personal Services	4.19	405,534	414,623
442	1,023	1,000	1,151	217-00-00-4311	Cellular Phones		1,000	1,000
754	2,164	0	206	217-00-00-4321	Office Supplies		400	400
1,769	2,066	2,000	1,384	217-00-00-4322	Copier Maintenance		1,600	1,600
114	444	300	585	217-00-00-4330	Building Code Books		800	800
726	114	400	544	217-00-00-4360	Professional Supplies		600	600
0	1,080	1,000	552	217-00-00-4531	Computer Equipment		1,000	1,000
619	1,004	1,100	1,504	217-00-00-4588	GL and Property Insurance		1,684	1,684
490	3,002	1,000	5,394	217-00-00-4594	Refund		1,000	1,000
184	1,203	500	2,480	217-00-00-4701	Printing and Advertising		1,500	1,500
178	0	200	0	217-00-00-4710	Mileage		0	0
3,939	6,143	3,600	3,140	217-00-00-4711	Vehicle Fuel		4,300	4,300
1,920	2,679	4,000	1,153	217-00-00-4714	Vehicle Maintenance		2,000	2,000
-44	300	0	165	217-00-00-4715	Auto Expense		400	400
877	2,299	2,000	389	217-00-00-4720	Conferences and Training		1,500	1,500
395	1,592	800	675	217-00-00-4730	Membership Dues/Certifications		800	800
8,674	110	28,000	2,500	217-00-00-4751	Contract Plan Rev/Inspections		0	0
21,035	25,222	45,900	21,821		Materials and Services		18,584	18,584
0	14,794	22,897	16,506	217-00-00-4107	PERS Bond		20,415	19,900
0	7,837	11,546	8,319	217-00-00-4108	PERS 822		11,876	12,205
40,199	44,841	63,262	44,985	217-00-00-4593	Administrative Allocation		57,168	57,168
0	90	0	0	217-00-00-5301	Transfer to Gen Fund		0	0
40,199	67,562	97,705	69,810		Transfers		89,459	89,274
0	0	48,520	0	217-00-00-5401	Operating Contingencies		225,996	216,780
0	0	48,520	0		Contingencies		225,996	216,780
			01		Electrical Division			
8,925	8,722	9,694	0	217-01-00-4002	LDS Director		0	0
19,794	20,269	22,291	16,992	217-01-00-4022	Bldg Inspection Supervisor	0.30	24,662	24,960
3,885	0	0	0	217-01-00-4023	Electrical Inspector		0	0
2,100	15,234	0	0	217-01-00-4024	Inspector II		0	0
1,283	15,966	0	3,807	217-01-00-4025	Inspector I		0	0
10,508	10,773	11,756	0	217-01-00-4054	Permit Specialist		0	0
1,780	2,250	1,300	625	217-01-00-4090	Overtime		0	0
8,830	6,502	6,418	2,986	217-01-00-4101	PERS		4,082	4,131
3,485	5,174	3,446	1,628	217-01-00-4102	FICA Tax		1,887	1,909
348	92	58	0	217-01-00-4103	Worker's Compensation		35	36
11,720	12,415	13,366	4,014	217-01-00-4104	Insurance Benefits		5,823	5,823
22	32	84	4	217-01-00-4105	WBF		9	9
1,001	412	0	-932	217-01-00-4106	Unemployment Expense		247	250

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
73,678	97,840	68,413	29,124		Personal Services	0.30	36,745	37,118
194	218	200	272	217-01-00-4311	Cellular Phones		250	250
0	0	0	13	217-01-00-4322	Copier Maintenance		100	100
0	0	100	109	217-01-00-4330	Building Code Books		300	300
149	448	200	288	217-01-00-4360	Professional Supplies		1,500	1,500
0	0	0	2,432	217-01-00-4531	Computer Equip & Supplies		0	0
117	0	100	0	217-01-00-4594	Refund		0	0
0	0	200	0	217-01-00-4701	Printing and Advertising		0	0
2,085	1,946	2,000	949	217-01-00-4711	Vehicle Fuel		2,000	2,000
49	35	0	46	217-01-00-4714	Vehicle Maintenance		500	500
155	225	200	950	217-01-00-4720	Conferences and Training		1,000	1,000
0	0	150	0	217-01-00-4730	Membership Dues		150	150
0	3,075	1,000	1,650	217-01-00-4751	Contract Plan Rev/Inspections		1,000	1,000
2,750	5,947	4,150	6,708		Materials and Services		6,800	6,800
0	0	15,000	0	217-01-00-5088	Automobile		0	0
0	0	15,000	0		Capital Outlay		0	0
0	5,240	3,930	1,873	217-01-00-4107	PERS Bond		1,865	1,791
0	2,551	1,982	944	217-01-00-4108	PERS 822		1,085	1,098
104,196	90	0	0	217-01-00-5301	Transfer to Gen Fund		0	0
0	260	600	0	217-01-00-5314	Fees to other Funds		0	0
104,196	8,141	6,512	2,817		Transfers		2,950	2,889
180,624	111,928	94,075	38,649	01	Electrical Division	0.30	46,495	46,807
481,432	509,117	664,356	397,841		Expense	4.49	786,069	786,069
521,321	732,881	664,356	678,579		Revenue Total		786,069	786,069
481,432	509,117	664,356	397,841		Expense Total	4.49	786,069	786,069
39,889	223,764	0	280,738		Grand Total		0	0

Commission on Children and Families Department - Fund 205

Local Commissions (Commissions) were formalized in 1994. They have been in place since 1979. Funding for all Local Commissions ended June 30, 2013. Statutes regarding Local Commissions were repealed effective January 1, 2014. All state management and funds have been transferred to the Oregon Department of Education (ODE) Early Learning Division (ELD) or the Youth Development Division (YDD). In 2014, under the direction of the Board of County Commissioners, the Commission on Children and Families began the process of operating under a County Ordinance.

The Commission on Children and Families (CCF) continues to provide a neutral place for community members and professionals to create and monitor locally determined services, supports and policies for all children and their families. CCF is managed by a Director reporting directly to the Board of County Commissioners (BOCC).

Funds were awarded to Columbia County for the 2013-2015 biennium and are State General Funds. CCF receives no County General funds.

FY 2015-2016 Highlights and Significant Changes

The ELD completed the process to create an Early Learning hub which includes Columbia, Clatsop and Tillamook Counties. Healthy Start (now Healthy Families) funds were to be transferred to the hub for management. Healthy Families is a regional program (Columbia and Clatsop Counties), with funding flowing through the CCF via an Intergovernmental Agreement (IGA) between the County and ELD. The IGA terminates on June 30, 2015. In March, 2015, it was learned funds for Healthy Families would be released through a competitive regional process. The deadline for a response to the Request for Proposals was to be April 17, 2015. The deadline was extended on March 26, 2015, to May 15, 2015. On March 26, 2015, an electronic letter was sent to Commissioner Hyde offering the opportunity for Columbia County to continue program management through September 30, 2015.

YDD has released no information regarding Juvenile Crime Prevention, Prevention (JCPP) nor Community School (CS) funding for 2015-2017.

Thus, there is no clarity regarding the place the CCF would hold in fund management.

FY 2014-2015 Accomplishments

Staff time was re-organized to meet the severely restricted funds available for administration. The Director's position continues at 30 hours per month. There is no other staff. All

requirements continue to be met. The Director's time continues to be prioritized so that the ELD and YDD transitions will cause the least harm to our children.

Safe Kids was successfully transitioned to Community Action Team as planned.

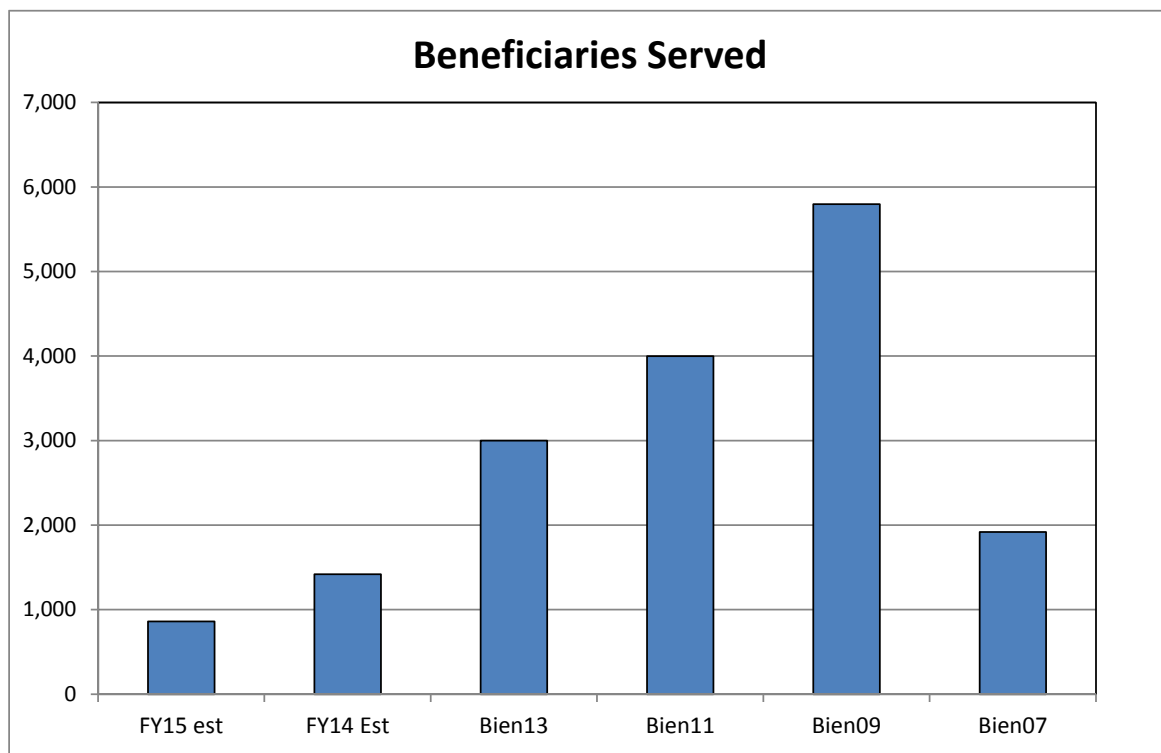
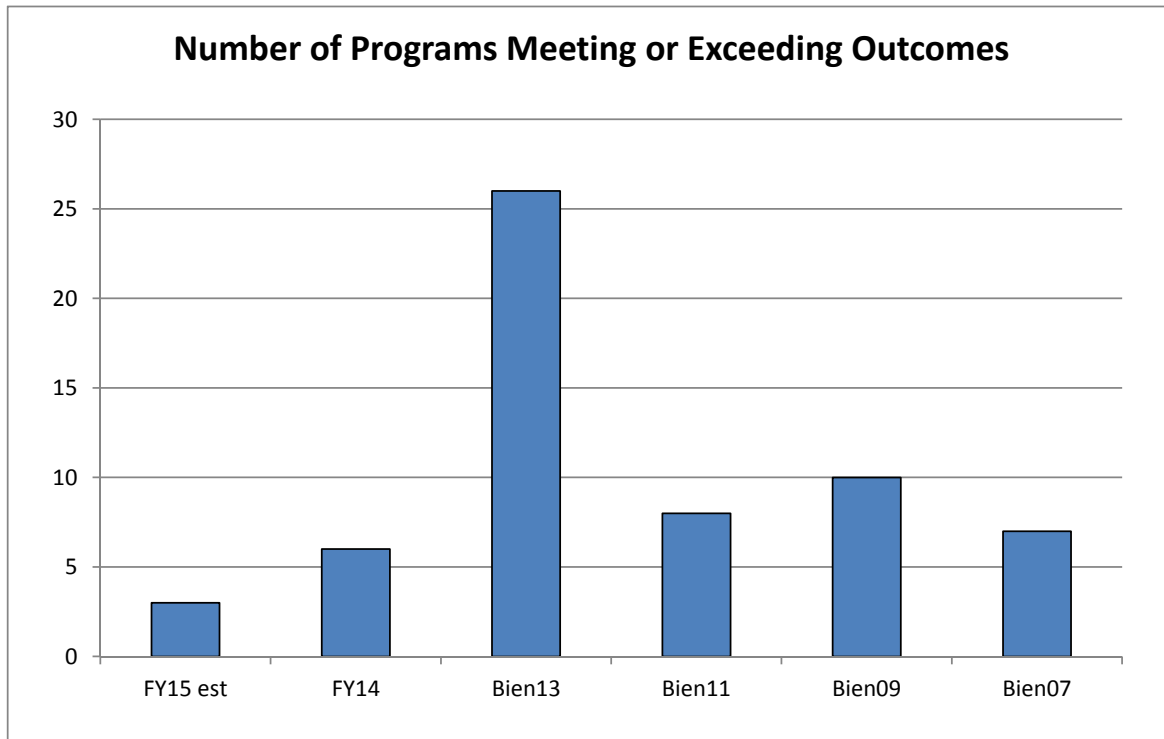
Funding for Healthy Families, Community School, Teen and Family Transition (JCPP funded) continued through the 2013-2015 Biennium using contracted outcomes and quarterly reporting. Each continues to meet or exceed contracted outcomes.

Accessible community education is crucial for our residents and people who access services in Columbia County. Email notification of education, events and other information is sent to over 150 organizations and people weekly. This continues to be the most effective human service notification system in Columbia County.

Commission on Children and Families

Operating Indicators

Columbia County, Oregon



The number of programs and beneficiaries served by County-managed efforts is diminishing as programming is re-organized state-wide through other service delivery jurisdictions.

Columbia County

Commsn on Children and Families

Account: 205

Fund Budget Summary

	FY16	FY15	FY15	FY14	FY13
Revenues	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	10,485	20,043	11,172	52,530	86,379
Total Beginning Balance	10,485	20,043	11,172	52,530	86,379
Intergovernmental	300,000	263,298	345,000	274,520	458,687
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	200	224	2,000	231	836
Current Year Restricted	300,200	263,521	347,000	274,751	459,523
Transfers from County Funds	0	-1,041	0	1,041	0
Current Year Other Resources	0	-1,041	0	1,041	0
Total Available Resources	310,685	282,524	358,172	328,321	545,902
Expenditures					
Salary	3,563	13,992	24,030	51,878	88,582
Benefits	328	1,698	2,142	6,717	31,014
PR Transfers (Unemp, PERS Bond & Reserve)	<u>36</u>	<u>-1,550</u>	<u>0</u>	<u>3,160</u>	<u>1,781</u>
Personnel	3,927	14,139	26,172	61,755	121,378
Materials & Services	<u>300,204</u>	<u>257,900</u>	<u>332,000</u>	<u>244,122</u>	<u>246,636</u>
Program Budget	304,131	272,039	358,172	305,878	368,014
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	2,400	125,359
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	304,131	272,039	358,172	308,278	493,373
Fund Contingency	6,554	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	310,685	272,039	358,172	308,278	493,373
Ending Fund Balance	0	10,485	0	20,043	52,530
No Mos Operating Reserve	0.26	0.46	0	0.79	1.72

Authorized Positions - Full Time Equivalent

FY16	0.04
FY15	0.30 State transitioning service delivery channel
FY14	1.49
FY13	1.49
FY12	1.49
FY11	1.37

Fund Balance Analysis and Trends

Cmsn Children and Family

Fund 205

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	574	602	584
Assigned (cumulative PERS reserve)	0	1,041	0	0	0
Restricted Fund Program Resources	10,485	19,003	51,956	85,777	78,757
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	10,485	20,043	52,530	86,379	79,341
Ending Fund Balance	6,554	10,485	20,043	52,530	86,379

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 205 is exempt.

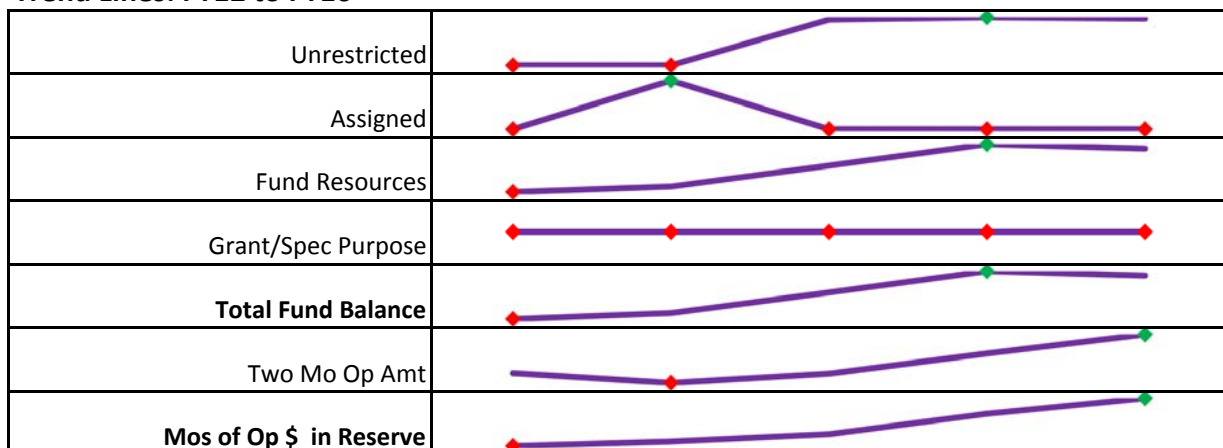
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	50,683	45,598	50,453	61,039	71,075
Months of Operating \$ in Reserve	0.26	0.46	0.79	1.72	2.43
Compliant with Policy?	NA	NA	NA	NA	NA
Operating Reserve Trend	Declining	Declining	Declining	Declining	Improving

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

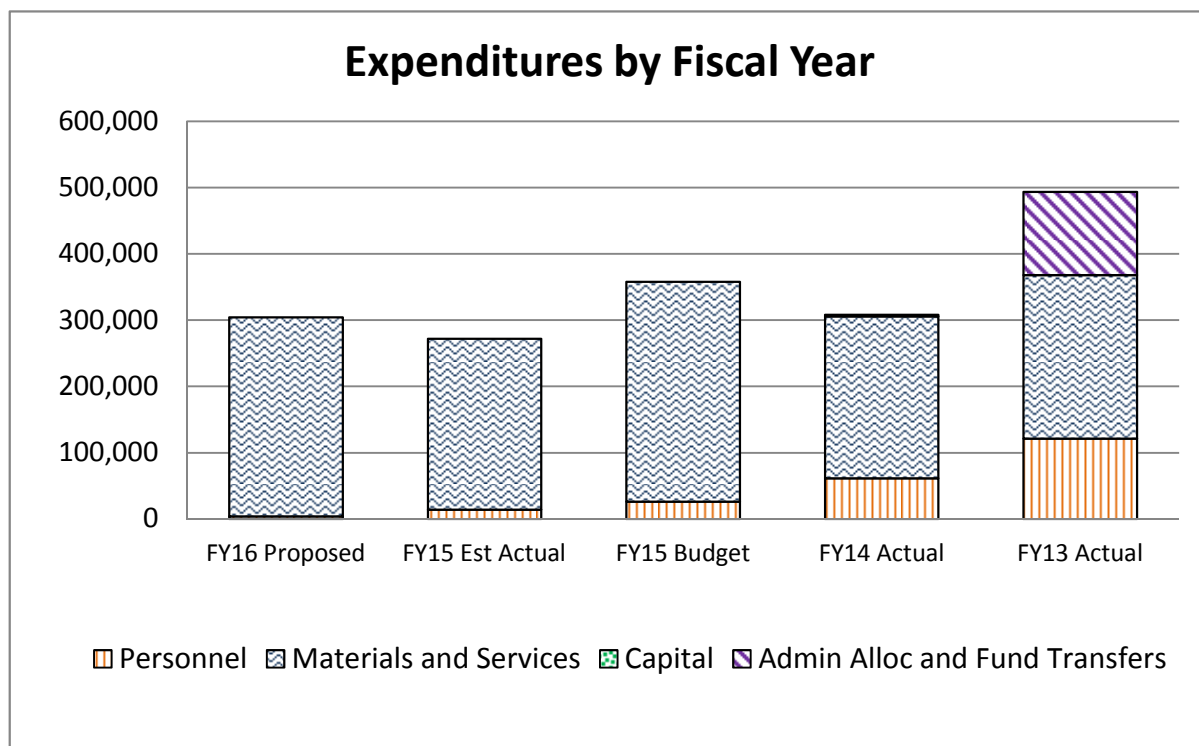
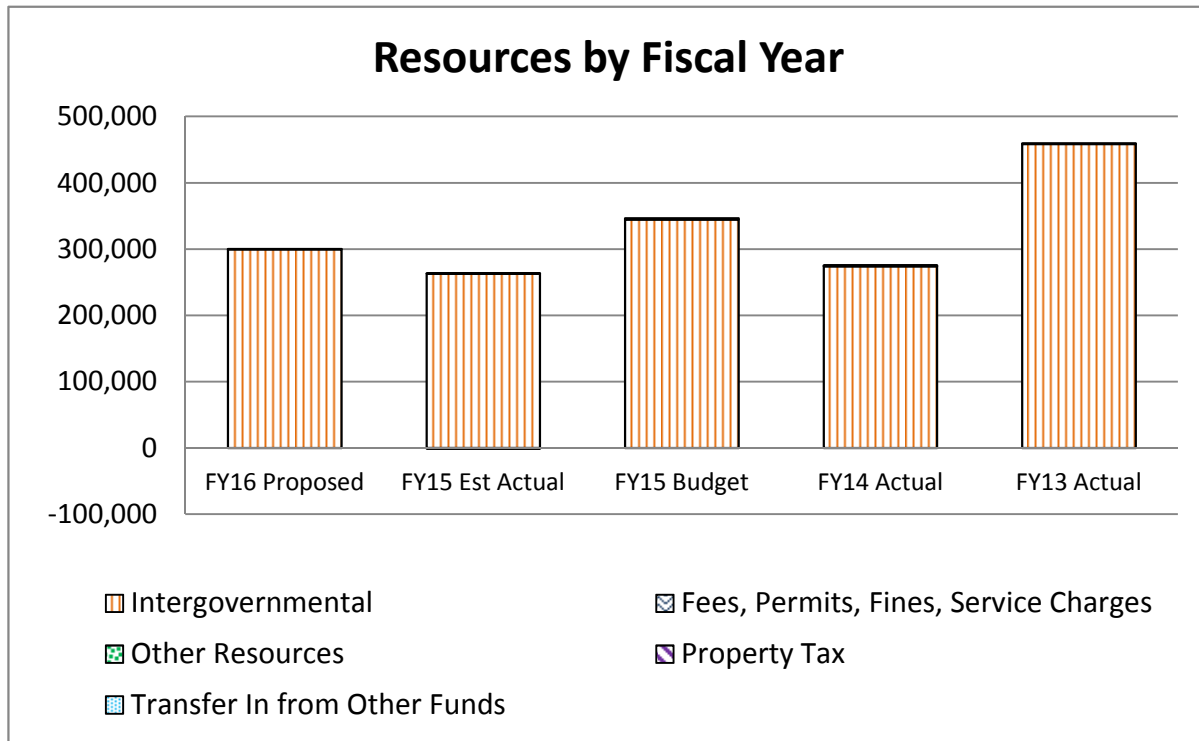
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	7.69	0.41	0.88	2.08	2.83

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Common on Children and Families



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Comm on Children and Families

FY16 Proposed Budget

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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
205 Comm on Children and Families								
Revenue								
0	0	0	0	205-00-00-3001	Beginning Cash Balance		0	0
0	0	1,041	1,041	205-00-00-3002	Assigned Beginning Cash Bal		0	0
85,777	51,956	9,131	19,003	205-00-00-3004	Restricted Cash Bal		10,485	10,485
602	574	1,000	0	205-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
0	0	0	0	205-00-03-3004	CASA Beginning Balance		0	0
86,379	52,530	11,172	20,043		Restricted Fund Balance		10,485	10,485
14,360	20,463	40,000	17,406	205-00-00-3068	Medicaid Earnings		50,000	50,000
14,360	20,463	40,000	17,406		Restr Fed Grant/Donation		50,000	50,000
303,089	252,170	100,000	93,574	205-00-00-3060	State Commiss Children & Fam		200,000	200,000
26,109	0	200,000	0	205-00-00-3063	Juvenile Crime Prevention		50,000	50,000
4,650	1,887	5,000	0	205-00-00-3066	Special Project Revenue		0	0
110,479	0	0	0	205-00-00-3067	JCP Basic & Diversion Grant		0	0
444,327	254,057	305,000	93,574		Restr State/ Local Govt Grant/		250,000	250,000
0	1,041	0	0	205-00-00-3086	PERS Reserve		0	0
0	1,041	0	0		Rest Interfund Transf/Intrnl S		0	0
743	172	2,000	71	205-00-00-3020	Interest on Investments		100	100
0	0	0	0	205-00-00-3100	Refund of Expenses		0	0
94	59	0	4	205-00-00-3120	Misc Revenue		100	100
836	231	2,000	75		Other Resources (Restr)		200	200
545,902	328,321	358,172	131,098		Revenue		310,685	310,685
Expense								
01 Admin Dept								
78,444	51,254	24,030	10,494	205-01-00-4002	CCCCF Director	0.04	3,563	3,563
10,138	625	0	0	205-01-00-4052	Fiscal Assistant		0	0
16,920	3,456	0	0	205-01-00-4101	PERS		0	0
6,777	2,674	1,838	803	205-01-00-4102	FICA Tax		273	273
118	0	274	16	205-01-00-4103	Workers' Compensation Ins.		54	54
7,163	583	0	0	205-01-00-4104	Insurance Benefits		0	0
37	4	29	1	205-01-00-4105	WBF		1	1
1,781	456	0	-1,550	205-01-00-4106	Unemployment Insurance		36	36
121,378	59,051	26,172	9,763		Personal Services	0.04	3,927	3,927

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
38,714	32,150	40,000	23,274	205-01-00-4324	Medicaid Expenses		50,000	50,000
251	6	0	90	205-01-00-4329	Commission Supplies & Expenses		0	0
202,192	208,534	286,000	81,764	205-01-00-4330	Grants Program		200,000	200,000
3,567	2,514	5,000	3,315	205-01-00-4331	Special Projects Funding		0	0
755	690	800	182	205-01-00-4588	Property Liability Ins.		204	204
1,156	228	200	0	205-01-00-4710	Mileage		0	0
246,636	244,122	332,000	108,625		Materials and Services		250,204	250,204
0	1,663	0	0	205-01-00-4107	PERS Bond		0	0
0	1,041	0	0	205-01-00-4108	PERS 822		0	0
16,880	2,400	0	0	205-01-00-4593	Central Administrative Charges		0	0
108,479	0	0	0	205-01-00-5313	Juv Basic & Diversion transfer		0	0
125,359	5,104	0	0		Transfers		0	0
0	0	0	0	205-01-00-5401	Operating Contingencies		56,555	56,555
0	0	0	0		Contingencies		56,555	56,555
493,373	308,278	358,172	118,388	01	Admin Dept	0.04	310,685	310,685
493,373	308,278	358,172	118,388		Expense	0.04	310,685	310,685
545,902	328,321	358,172	131,098		Revenue Total		310,685	310,685
493,373	308,278	358,172	118,388		Expense Total	0.04	310,685	310,685
52,530	20,043	0	12,711		Grand Total		0	0

Community Justice - Adult Division - Fund 203

Our Department is funded by grant-in-aid allocated by the Oregon State Department of Corrections. Counties enter into a binding contract with the State of Oregon for funding that has specific mandated requirements agreed upon by counties. Columbia County, like many other small counties, receives all their funding from the State to provide supervision to felony offenders in the community in lieu of a prison sentence and provides funding for 1145 offenders lodged in the Columbia County Jail. The department also receives funds from the Oregon Department of Revenue for unpaid accounts submitted to them for collection. The department receives Measure 57 funds in the amount of \$61,952 per year. During the last biennium, the department received SB 3194 - Justice Reinvestment Grant - for \$180,000 to enhance services to prevent recidivism, reduce commitments to prison, provides victim services and services to offenders remaining in the community. This is a continuation grant which supports programs with a recommendation from the Local Public Safety Coordinating Council and the Criminal Justice Commission.

Community Corrections does not receive funding from the County general fund. Therefore, revenue generated locally through probation and program fees collected from the offenders enhances the programs. The revenue sources are: supervision fees, electronic monitoring fees, DNA collection fees, cognitive application fees, community service/work crew administrative fees, transitional housing fees, and work crew contract fees.

FY 2015 - 2016 Highlights and Significant Changes

There are some anticipated changes with the potential retirement of the Officer Manager, projected for January 2016. The PO and Lead PO positions will remain vacant until the budget has stabilized, however, the Lead PO position will be reclassified to a Supervisor position. We currently have a temp Case Aide assisting with caseloads, because of the unusually high numbers on each caseload.

In efforts to re-align workloads, the responsibilities of maintaining the Transition Houses and Work Crews have been moved under an umbrella of Community Services. A Community Services Coordinator will be hired to oversee the programs. The 2015-16 goal will be to increase the programs to become self-sustaining.

We have continued on course to address the shortfall on contingency carryover with the goal of reaching the two-month operating contingency requirement.

FY 2014-2015 Accomplishments

In the last fiscal year the Department of Community Justice - Adult Division was responsible for supervising approximately 400 clients under the jurisdiction of the Circuit Court, Local Control offenders, and Post-Prison Board of Parole cases. Our staff produced the following accomplishments:

- Our Department continues to be in the top five lowest recidivism counties in the State of Oregon.
- Our Department continues to exceed statewide averages in outcome measures in treatment, restitution collection, community service completion, and positive case closures.
- Contract fees partially fund the work crew program paid by several outside agencies including: Oregon Department of Transportation, the City of St. Helens, the city of Columbia City, the City of Rainier, and the Columbia County Road & Parks Department. The work crew also completed special projects for several County Departments including painting offices and cleaning and repairing county owned properties. Last year the work crew completed a total of 15,000 man hours for these agencies and continues to maintain the Justice Facilities grounds.

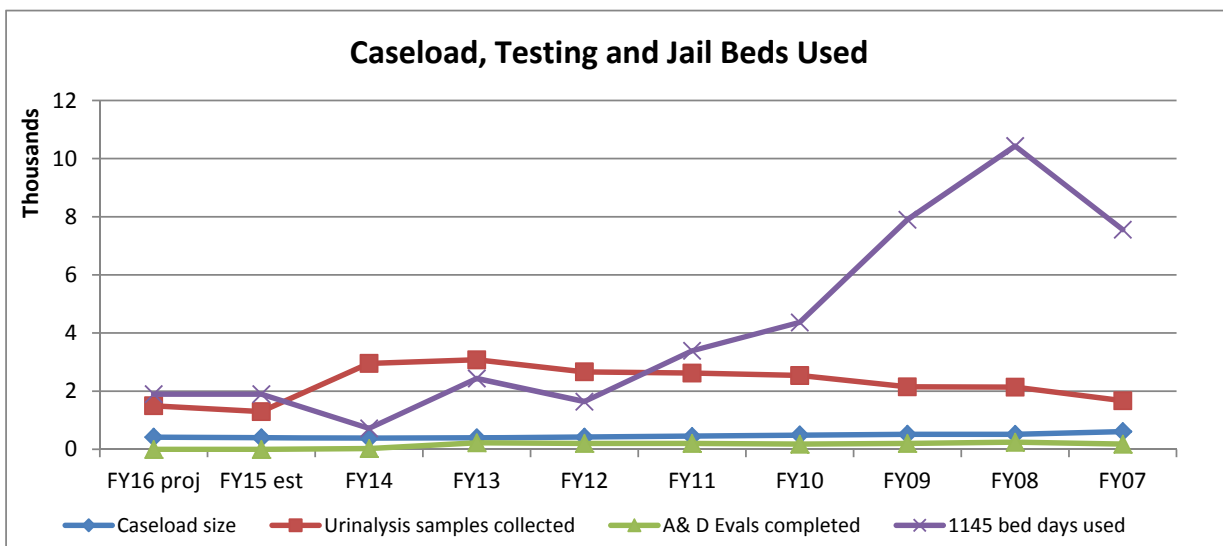
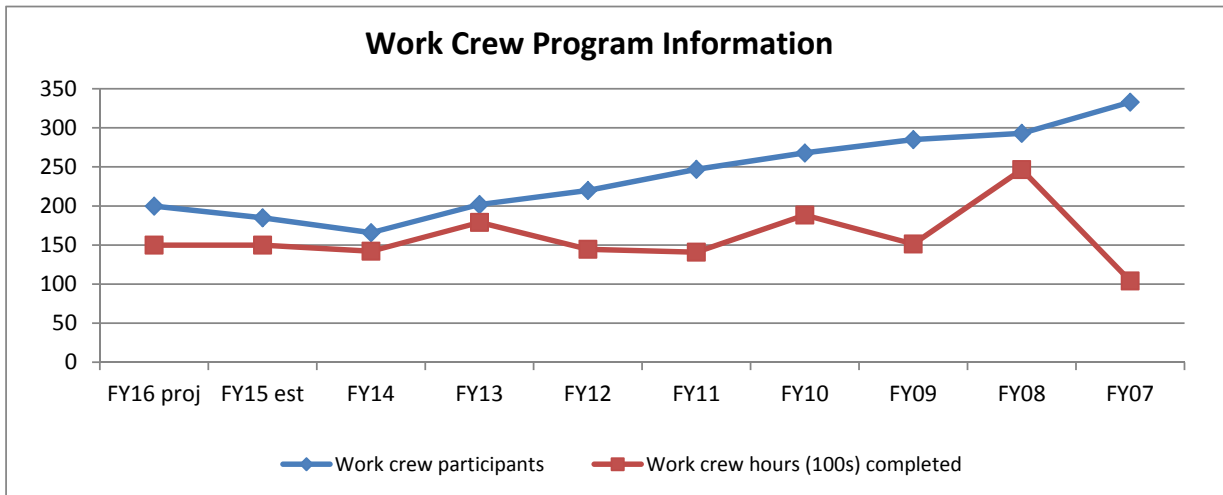
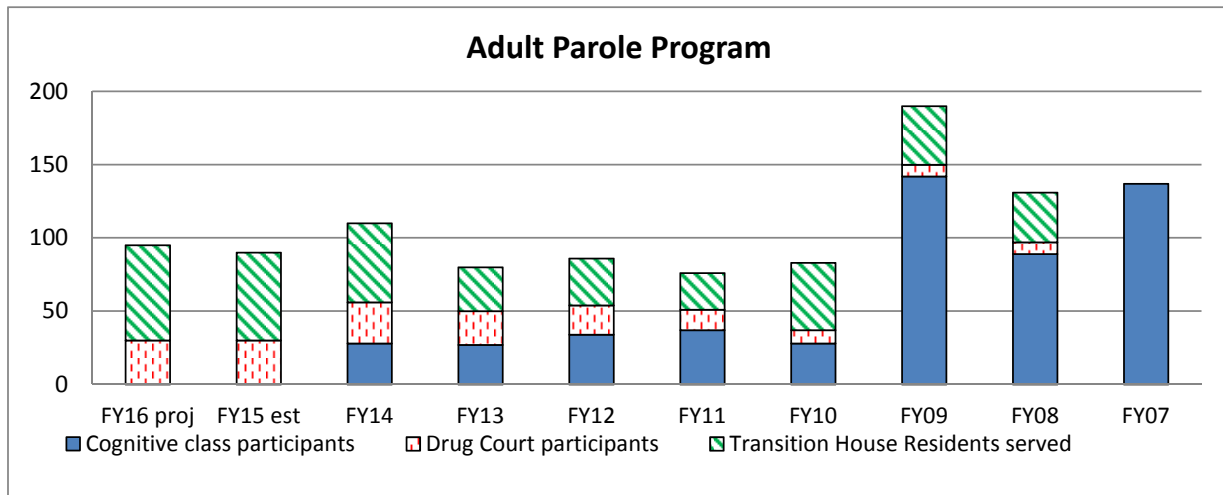
We have a new Director, hired in June 2014. With the loss of the three probation officers, three new probation officers were hired, leaving two positions vacant from last year- one PO position and the Lead PO position, the office has undergone an unusual amount of turnover.

A pipe broke in an office restroom, flooding the majority of the department and offices in October. The last of the repairs occurred in February of 2015, resulting in a number of months of chaos and disruption for staff, who performed remarkably during the process.

Community Justice - Adult Program

Operating Indicators

Columbia County, Oregon



Columbia County

Community Justice - Adult Services

Account: 203

Fund Budget Summary

	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	401,031	372,992	340,022	204,691	394,203
Total Beginning Balance	401,031	372,992	340,022	204,691	394,203
Intergovernmental	1,462,000	1,376,786	1,381,667	1,530,352	1,235,152
Fees, Permits, Fines, Service Charges	85,000	86,341	86,000	88,520	110,521
Other Resources	50,000	109,622	56,500	72,358	58,280
Current Year Restricted	1,597,000	1,572,749	1,524,167	1,691,230	1,403,953
Transfers from County Funds	12,700	-9,606	43,679	37,606	11,750
Current Year Other Resources	12,700	-9,606	43,679	37,606	11,750
Total Available Resources	2,010,731	1,936,135	1,907,869	1,933,526	1,809,906
Expenditures					
Salary	789,190	640,537	755,199	664,147	690,658
Benefits	387,053	296,911	371,900	323,847	399,712
PR Transfers (Unemp, PERS Bond & Reserve)	<u>102,307</u>	<u>61,103</u>	<u>84,869</u>	<u>78,000</u>	<u>15,232</u>
Personnel	1,278,549	998,551	1,211,968	1,065,994	1,105,602
Materials & Services	<u>109,661</u>	<u>138,694</u>	<u>162,000</u>	<u>110,483</u>	<u>136,411</u>
Program Budget	1,388,210	1,137,245	1,373,968	1,176,476	1,242,013
Capital	0	0	0	0	0
Debt	6,680	6,680	6,680	6,680	6,680
Transfers Out (Admin Alloc & Fund Pymts)	395,552	391,179	391,878	377,378	356,522
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	1,790,442	1,535,103	1,772,527	1,560,534	1,605,215
Fund Contingency	220,290	0	135,342	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	2,010,731	1,535,103	1,907,869	1,560,534	1,605,215
Ending Fund Balance	0	401,031	0	372,992	204,691
No Mos Operating Reserve	2.06	4.47	1.26	4.07	2

Authorized Positions - Full Time Equivalent

FY16	12.43
FY15	12.15
FY14	13.30
FY13	13.30
FY12	13.78
FY11	14.57

Fund Balance Analysis and Trends

Community Justice (Adult Dept)

Fund 203

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	15,000	11,402	19,024	14,527	13,454
Assigned (cumulative PERS reserve)	0	22,981	0	0	0
Restricted Fund Program Resources	386,031	338,609	185,667	379,676	459,999
Grant or Special Purpose (SDCs)	0	0	0	0	0
Total Fund Balance	401,031	372,992	204,691	394,203	473,453
Ending Fund Balance	220,290	401,031	372,992	204,691	394,203

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

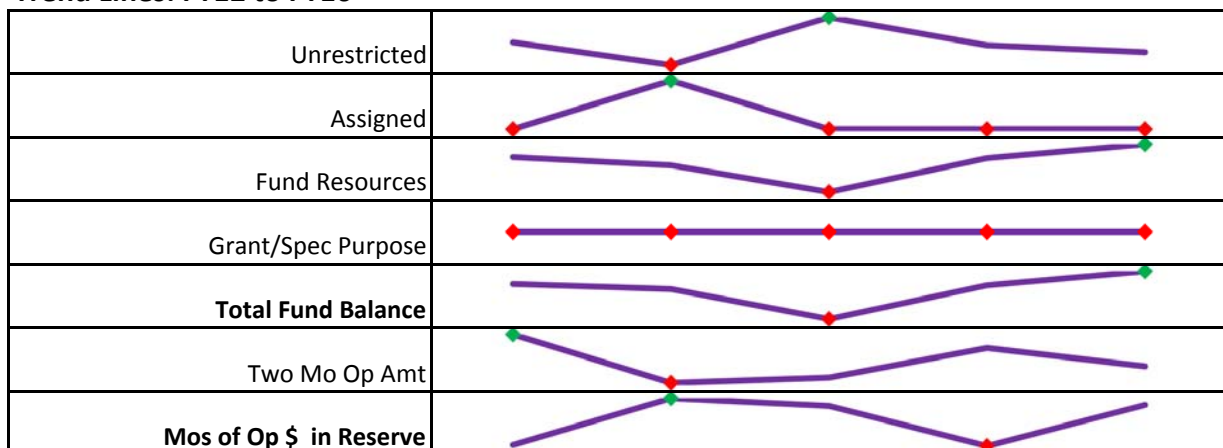
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	214,317	179,357	183,079	204,463	191,234
Months of Operating \$ in Reserve	2.06	4.47	4.07	2.00	4.12
Compliant with Policy?	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Improving	Improving	Declining	Improving

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	1.82	3.60	3.78	2.03	3.71

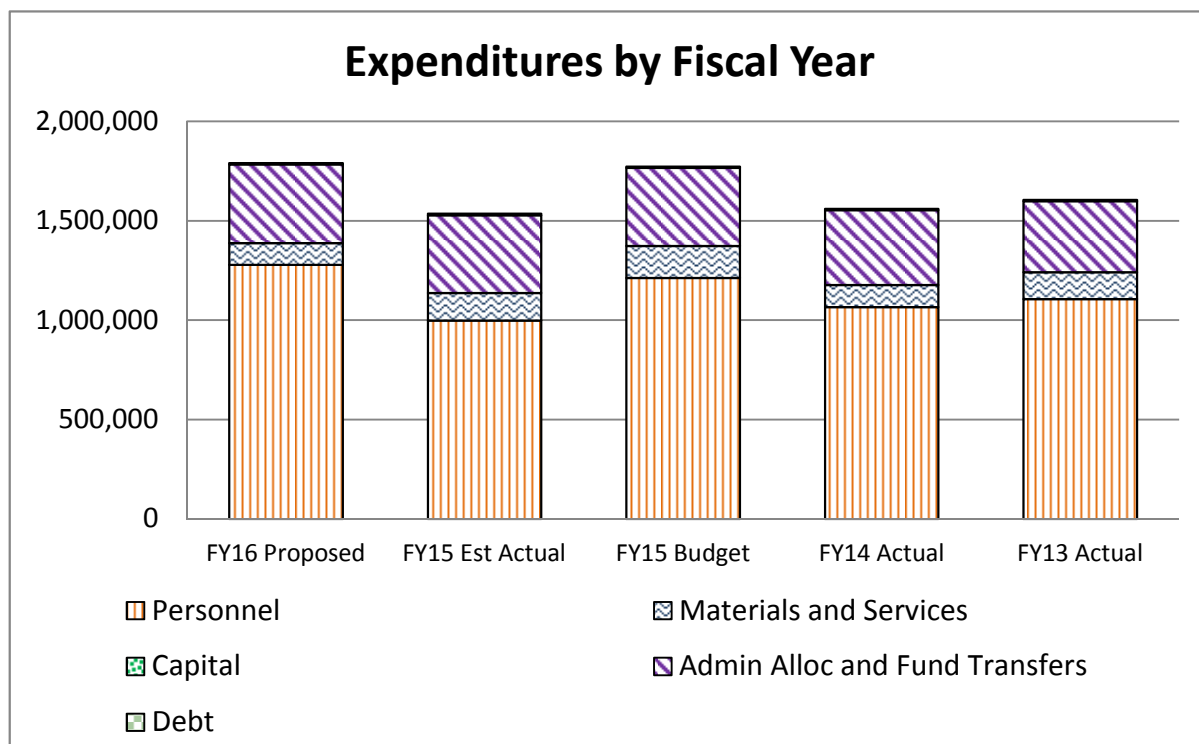
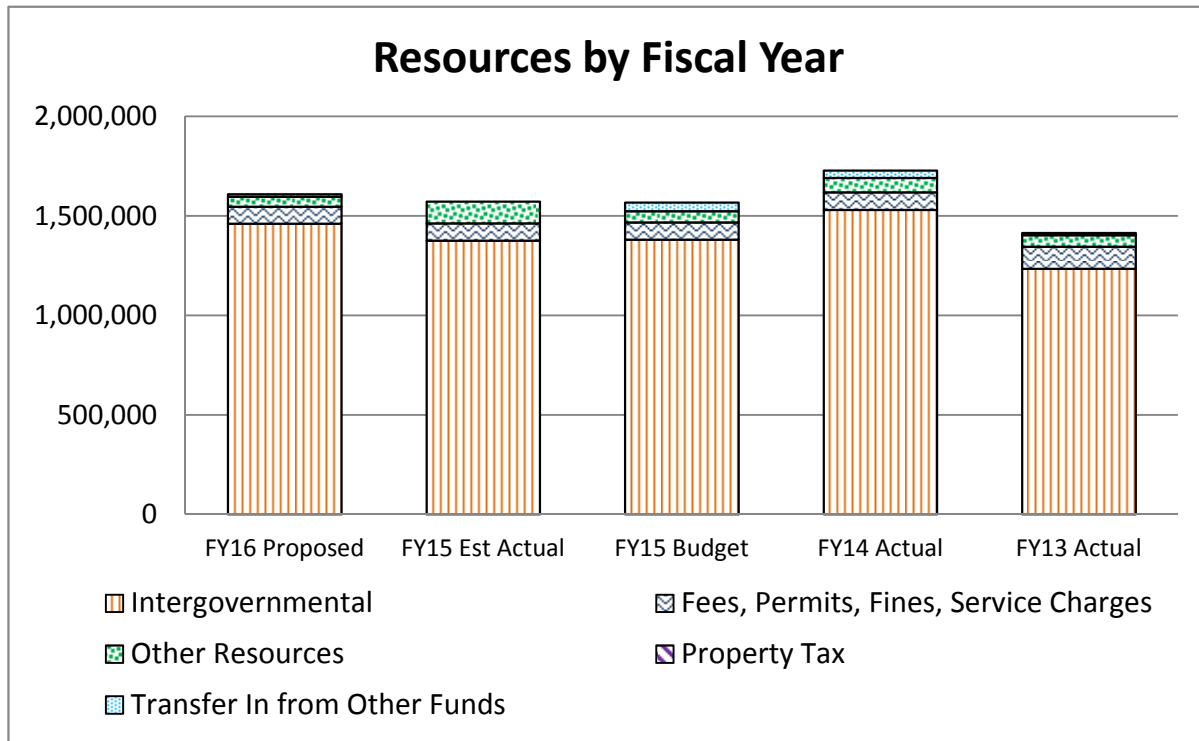
Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts

Community Justice - Adult Services



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Community Corrections Fund

FY16 Proposed Budget

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 Fiscal Year 2016

FY13		FY15	FY15 YTD				FY16	FY16
Actual	FY14 Actual	Budget	Actual	Account	Description	FTE	Proposed	Requested
				203	Community Corrections Fund			
					Revenue			
0	0	0	0	203-00-00-3001	Beginning Cash Balance		0	0
0	0	22,981	22,981	203-00-00-3002	Assigned Beginning Cash Bal		0	0
379,676	185,667	297,041	338,609	203-00-00-3004	Restricted Cash Bal		386,031	386,031
14,527	19,024	20,000	11,402	203-00-00-3005	Non-spendable Beg'ng Cash Bal		15,000	15,000
394,203	204,691	340,022	372,992		Restricted Fund Balance		401,031	401,031
78,797	76,843	75,000	63,953	203-00-00-3250	Supervision Fees		75,000	75,000
8,888	5,086	5,000	4,604	203-00-00-3260	MIS Client Fees		5,000	5,000
0	490	1,000	0	203-00-00-3270	Program Client Fees		0	0
17,212	2,730	0	1,986	203-00-00-3280	DUII Fees		0	0
5,624	3,371	5,000	4,239	203-00-00-3290	Transition House Rental Fees		5,000	5,000
110,521	88,520	86,000	74,781		Rest Fees, Lic, Perm, Fines,		85,000	85,000
1,164,480	1,305,886	1,305,997	979,415	203-00-00-3060	Grant-In-Aid		1,300,000	1,300,000
70,672	68,216	75,670	66,065	203-00-00-3066	Subsidy		75,000	75,000
0	156,250	0	0	203-00-00-3069	SB 3194 Justice Reinv		87,000	87,000
1,235,152	1,530,352	1,381,667	1,045,479		Restr State/ Local Govt Grant/		1,462,000	1,462,000
11,750	14,625	12,500	12,025	203-00-00-3085	Work Crew from County Depts		12,700	12,700
0	22,981	31,179	0	203-00-00-3086	PERS Reserve		0	0
11,750	37,606	43,679	12,025		Rest Interfund Transf/Intrnl S		12,700	12,700
2,594	2,118	1,500	1,901	203-00-00-3020	Interest on Investments		0	0
18	7,719	5,000	6,156	203-00-00-3100	Refund of Expenses		0	0
6,931	0	0	0	203-00-00-3120	Misc Revenue		0	0
48,737	62,522	50,000	50,746	203-00-00-3295	Work Crew Revenue		50,000	50,000
58,280	72,358	56,500	58,803		Other Resources (Restr)		50,000	50,000
0	0	0	51,885	203-02-00-3110	Insurance Proceeds		0	0
0	0	0	51,885		Other Resources (Restr)		0	0
0	0	0	51,885	02	Insurance		0	0
1,809,906	1,933,526	1,907,869	1,615,965		Revenue		2,010,731	2,010,731
					Expense			
				01	Administrative			
67,966	80,994	70,368	60,952	203-01-00-4002	Director	0.75	76,427	76,651
54,753	22,988	16,000	0	203-01-00-4003	Probation Officer I		0	0

FY13		FY15	FY15 YTD		Description	FTE	FY16	FY16
Actual	FY14 Actual	Budget	Actual	Account		Proposed	Requested	
12,774	6,072	3,642	236	203-01-00-4004	A & D Eval. Spec		0	0
51,105	59,166	58,047	0	203-01-00-4005	Probation Officer II		0	0
70,034	73,179	75,220	0	203-01-00-4006	Office Manager		0	0
53,096	59,154	61,469	0	203-01-00-4007	Probation Officer 1		0	0
56,997	63,488	63,956	0	203-01-00-4008	Probation Officer I		0	0
55,595	65,884	61,873	0	203-01-00-4009	Probation Officer II		0	0
14,166	13,436	15,362	0	203-01-00-4011	Clerical Specialist		2,000	2,000
48,314	51,313	54,885	0	203-01-00-4014	Lead Work Crew Supervisor		0	0
71,125	19,763	66,857	58,974	203-01-00-4015	Office Manager	1.00	111,918	112,245
6,742	9,765	18,886	0	203-01-00-4016	Work Crew Supervisor		0	0
5,788	1,496	7,496	0	203-01-00-4017	WorkCrew Supervisor		0	0
2,790	1,143	7,488	288	203-01-00-4018	Work Crew Supervisor		0	0
0	0	0	0	203-01-00-4021	Community Program Coord	1.00	55,515	55,678
7,398	0	0	0	203-01-00-4022	Work Crew Supervisor		0	0
6,672	13,038	12,587	0	203-01-00-4036	Office Assistant		0	0
37,623	60,439	60,951	0	203-01-00-4037	Probation Officer II		0	0
4,976	0	0	0	203-01-00-4038	PO (shared with Juv)		0	0
0	0	0	14,756	203-01-00-4053	Secretary	1.00	47,738	47,878
39,321	43,617	44,567	50,644	203-01-00-4054	Office Specialist	1.50	58,486	58,658
0	0	0	48,870	203-01-00-4066	Work Crew Supervisor	1.21	65,800	65,968
0	0	0	12,924	203-01-00-4067	Case Aide		0	0
0	0	5,200	0	203-01-00-4077	Probation Officer II		0	0
0	0	0	147,389	203-01-00-4081	PO II	3.00	211,628	212,223
0	0	0	68,450	203-01-00-4082	PO I	2.00	115,022	115,349
14,659	17,433	18,346	12,546	203-01-00-4084	Office Assistant	0.48	18,345	18,345
695	525	20,000	26,711	203-01-00-4085	Temp Help	0.49	21,311	21,311
300	0	0	0	203-01-00-4088	Temp PO		0	0
7,768	1,255	12,000	1,430	203-01-00-4090	Overtime		5,000	5,000
148,239	96,438	111,942	67,131	203-01-00-4101	PERS		117,147	117,464
52,480	50,427	57,773	37,928	203-01-00-4102	FICA Tax		60,373	60,535
14,298	13,005	14,513	9,643	203-01-00-4103	Workers' Compensation Ins.		17,084	17,128
184,325	163,622	187,121	110,315	203-01-00-4104	Insurance Benefits		191,999	191,999
370	355	551	167	203-01-00-4105	WBF		450	450
15,232	4,057	0	-13,272	203-01-00-4106	Unemployment Insurance		7,892	7,913
1,105,602	992,051	1,127,099	716,081		Personal Services	12.43	1,184,134	1,186,794
4,206	4,333	5,000	3,201	203-01-00-4310	Telephone		4,500	4,500
2,937	2,524	3,000	1,989	203-01-00-4311	Cellular Phones		2,500	2,500
1,266	2,122	3,000	2,195	203-01-00-4320	Postage		2,800	2,800
4,118	4,433	5,000	4,026	203-01-00-4321	Office Supplies		5,000	5,000
1,856	1,003	1,500	1,720	203-01-00-4522	Small Equipment		1,500	1,500
1,076	1,712	2,000	1,875	203-01-00-4531	Computer Supplies		1,500	1,500
5,714	7,156	8,000	8,694	203-01-00-4588	Property/Liability Insurance		9,961	9,961
0	1,021	0	379	203-01-00-4701	Advertising and Publishing		400	400
1,074	942	1,000	0	203-01-00-4710	Mileage		500	500
12,779	10,048	12,000	4,739	203-01-00-4711	Vehicle Fuel		8,000	8,000
11,563	10,642	12,000	4,992	203-01-00-4713	Vehicle Lease		10,000	10,000
5,110	2,154	5,000	649	203-01-00-4714	Vehicle Maintenance		2,000	2,000
11,203	12,561	10,000	3,783	203-01-00-4720	Conferences and Training		5,000	5,000
890	860	1,000	810	203-01-00-4730	Membership Dues		1,000	1,000

FY13		FY15	FY15 YTD		Description	FTE	FY16	FY16
Actual	FY14 Actual	Budget	Actual	Account		Proposed	Requested	
4,471	2,641	5,000	4,916	203-01-00-4750	Contract Legal Services	5,000	5,000	
1,463	1,090	5,000	1,430	203-01-00-4801	Mental Health-Eval.-Poly&Sex T	2,500	2,500	
775	1,700	5,000	2,250	203-01-00-4803	Domestic Viol./Batterer Trmt	2,500	2,500	
10,477	7,000	20,000	425	203-01-00-4805	A & D Trmt	2,500	2,500	
16,159	12,566	20,000	900	203-01-00-4806	Urinalysis	10,000	10,000	
2,935	3,758	4,000	2,274	203-01-00-4807	Machine Maint./Rprs/Supplies	3,500	3,500	
2,357	1,131	5,000	0	203-01-00-4808	Indigent Assistant Funds	500	500	
12,680	11,169	15,000	5,055	203-01-00-4809	Day Reporting Center	15,000	15,000	
529	339	2,000	22	203-01-00-4810	Electronic Monitoring	1,000	1,000	
3,520	1,219	2,000	274	203-01-00-4812	Uniforms/Safety Equipment	2,000	2,000	
430	0	500	875	203-01-00-4813	Psych.Eval./Hep.Shots	500	500	
16,824	6,360	10,000	4,376	203-01-00-4815	Transition House Operating Exp	10,000	10,000	
136,411	110,483	162,000	61,975		Materials and Services	109,661	109,661	
6,680	6,680	6,680	3,340	203-01-00-6010	Trans Housing Note-St.Helens	6,680	6,680	
6,680	6,680	6,680	3,340		Debt Service	6,680	6,680	
0	50,962	53,690	39,555	203-01-00-4107	PERS Bond	59,690	56,770	
0	22,981	31,179	19,936	203-01-00-4108	PERS 822	34,724	34,817	
96,123	120,254	134,493	100,870	203-01-00-4593	Central Administrative Charges	138,866	138,866	
3,053	0	0	0	203-01-00-5312	Reimb Work other Fund	0	0	
1,161	939	1,200	532	203-01-00-5314	Firing Range Use Fee	500	500	
256,185	256,185	256,185	128,093	203-01-00-5331	Transfer to Jail	256,186	256,186	
356,522	451,321	476,747	288,984		Transfers	489,966	487,139	
0	0	135,342	0	203-01-00-5401	Operating Contingencies	220,290	220,457	
0	0	135,342	0		Contingencies	220,290	220,457	
1,605,215	1,560,534	1,907,869	1,070,380	01	Administrative	12.43	2,010,731	
				02	Insurance			
0	0	0	24,331	203-02-00-4321	Office Supplies & Expense	0	0	
0	0	0	24,767	203-02-00-4516	Repairs and Maintenance	0	0	
0	0	0	2,855	203-02-00-4522	Small Equipment	0	0	
0	0	0	0	203-02-00-4600	Court Grant Expenses	0	0	
0	0	0	51,953		Materials and Services	0	0	
0	0	0	51,953	02	Insurance	0	0	
1,605,215	1,560,534	1,907,869	1,122,333		Expense	12.43	2,010,731	
1,809,906	1,933,526	1,907,869	1,615,965		Revenue Total		2,010,731	
1,605,215	1,560,534	1,907,869	1,122,333		Expense Total	12.43	2,010,731	
204,691	372,992	0	493,632		Grand Total	0	0	

Corner Preservation Fund - Fund 209

Columbia County has approximately 2,040 Public Land Survey Corners (government corners), many of which have never been visited. The majority of these corners were established by the U.S. General Land Office, from 1850 to 1900. All deeds, plats, roads, title insurance and boundary surveys rely on the location of said corners. In Oregon, ORS 209.070(5,6) requires the County Surveyor to "establish and maintain all Public Land Survey Corners."

In 1985 the Oregon Legislature created the Public Land Corner Preservation Fund, to give counties a secure financial resource to reestablish and maintain Public Land Survey Corners. This fund allows the County to make accurate and thorough decisions on public land survey corners, eliminating ambiguities for public and private land surveyors. Thus, securing public confidence, by reducing unsettled boundary locations.

FY 2015 - 2016 Highlights and Significant Changes

As a result of the current budget, the Survey Department will continue to operate with a reduced staff of 1.28 FTE, and remain closed to the public Monday, Wednesday and Friday. The Survey Department will use 50% of its time researching, locating, remonumenting and establishing GPS Coordinates on each Public Land Survey Corner restored. Once a corner is complete, the information is then entered into the GIS database and used to strengthen and create a more accurate GIS system. As a result of limited resources, the Survey Department will continue to focus on corners of high public concern and the most beneficial to the County GIS system.

FY 2014-2015 Accomplishments

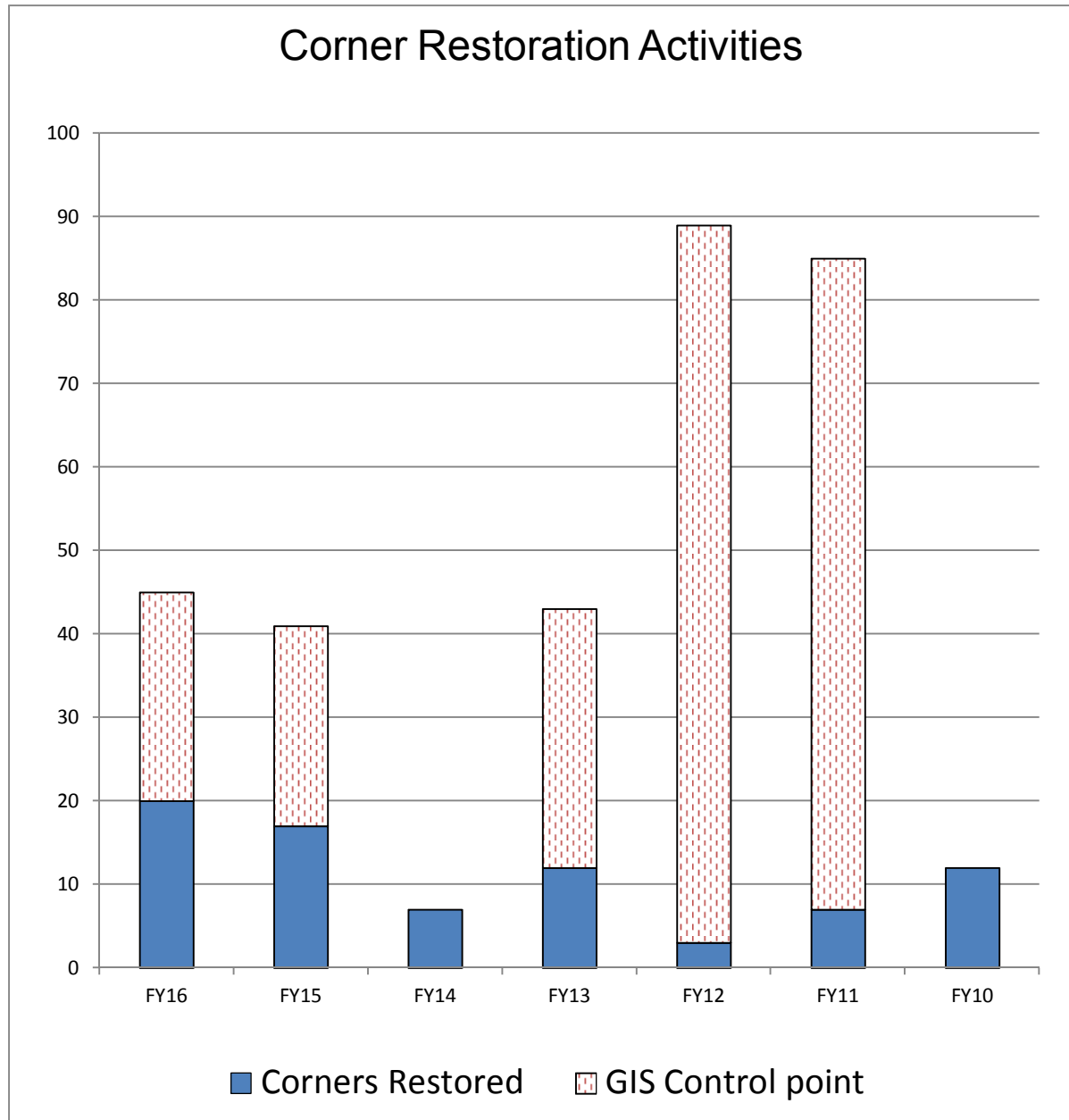
This past year, the Survey Department focused its attention on Public Land Survey Corners located in the Northwest corner of the County. This area is mostly resource ground and our efforts helped bring the GIS mapping of this area within accuracy standards set forth by ORMAP. This effort also brought a county presence to an area often not benefitted by the Corner Preservation Fund, therefore strengthening public relations.

Surveyor's Office

Corner Restoration Project

Operating Indicators

Columbia County, Oregon



Definitions:

- Public Land Survey Corner Any corner originally set by the U.S. General Land Office (1850-1900)
- GIS Control points Any corner monument where GPS coordinates are established for use in the county Geographic Information System (GIS).
- Corner Restored Any Public Land Survey Corner established or reestablished by the County Surveyor. This includes a record of survey documenting the history of the corner, a new monument and references, including the establishment of GPS coordinates on said monument.

Columbia County

Corner Restoration Fund

Account: 209

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	141,954	197,386	197,019	265,827	325,941
Total Beginning Balance	141,954	197,386	197,019	265,827	325,941
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	70,000	74,514	80,000	73,431	87,904
Other Resources	350	311	1,050	1,523	2,207
Current Year Restricted	70,350	74,825	81,050	74,954	90,110
Transfers from County Funds	0	-2,670	1,736	3,688	0
Current Year Other Resources	0	-2,670	1,736	3,688	0
Total Available Resources	212,304	269,541	279,805	344,469	416,051
<u>Expenditures</u>					
Salary	44,623	72,967	47,248	74,921	86,854
Benefits	19,952	30,725	19,792	32,124	44,485
PR Transfers (Unemp, PERS Bond & Reserve)	<u>5,429</u>	<u>6,578</u>	<u>5,178</u>	<u>8,320</u>	<u>1,905</u>
Personnel	70,004	110,269	72,219	115,365	133,245
Materials & Services	<u>4,745</u>	<u>1,499</u>	<u>2,975</u>	<u>1,710</u>	<u>3,084</u>
Program Budget	74,749	111,768	75,194	117,075	136,328
Capital	150	309	0	8,496	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	13,475	15,510	15,510	20,494	13,896
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	88,373	127,587	90,704	146,065	150,224
Fund Contingency	123,931	0	189,102	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	212,304	127,587	279,805	146,065	150,224
Ending Fund Balance	0	141,954	0	198,404	265,827
No Mos Operating Reserve	21.45	16.19	32.41	21.89	23.73
Authorized Positions - Full Time Equivalent					
FY16 (8 furlough days)	0.55				
FY15 (12 furlough days)	0.63	Shift split salaries toward Gen Fund Surveyor			
FY14 (26 furlough days)	1.35				
FY13 (26 furlough days)	1.70				
FY12 (26 furlough days)	1.88				
FY11 (4 furlough days)	1.92				

Fund Balance Analysis and Trends

Corner Restoration

Fund 209

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources." Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	1,500	1,301	1,640	1,642	1,262
Assigned (cumulative PERS reserve)	0	2,670	0	0	0
Restricted Fund Program Resources	140,454	194,433	264,187	324,299	396,412
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	141,954	198,404	265,827	325,941	397,673
Ending Fund Balance	123,931	141,954	198,404	265,827	325,941

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

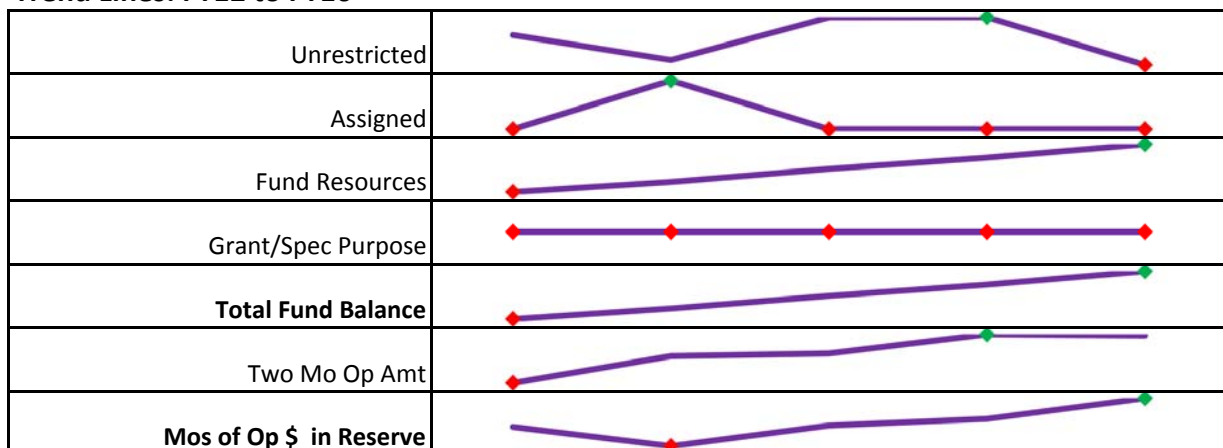
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	11,553	17,532	18,126	22,404	22,124
Months of Operating \$ in Reserve	21.45	16.19	21.89	23.73	29.46
Compliant with Policy?	yes	yes	yes	yes	yes
Operating Reserve Trend	Improving	Declining	Declining	Declining	Improving

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

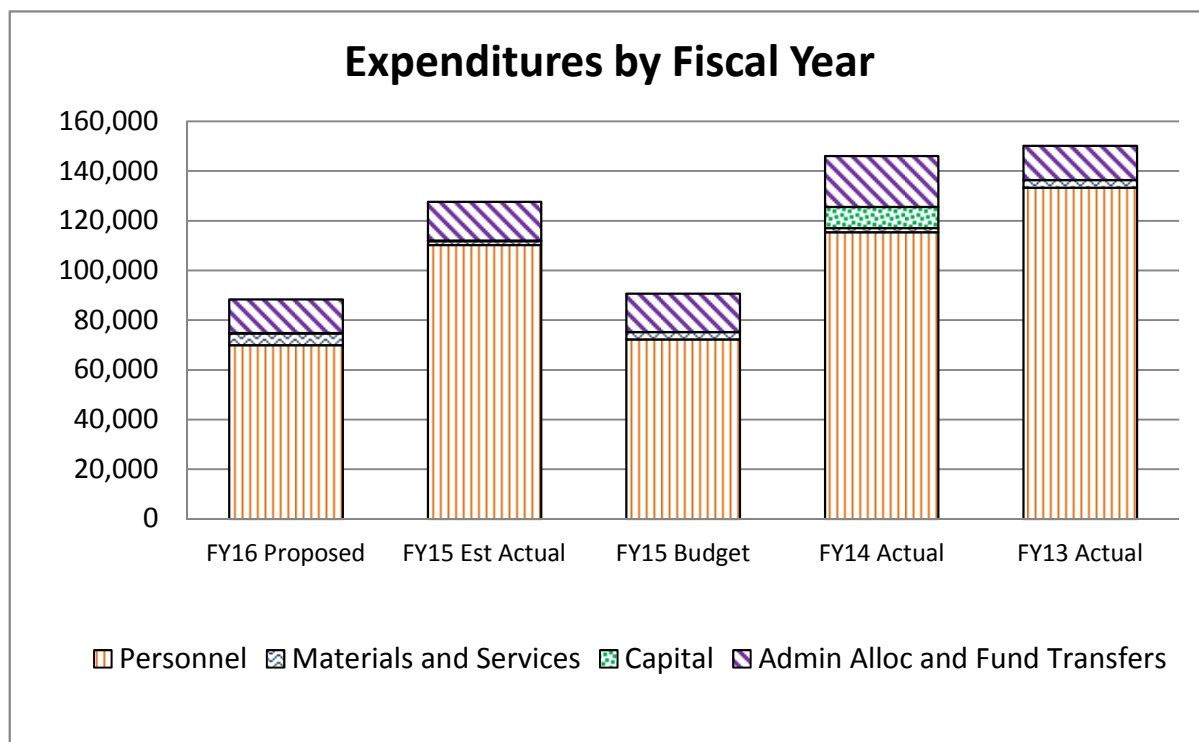
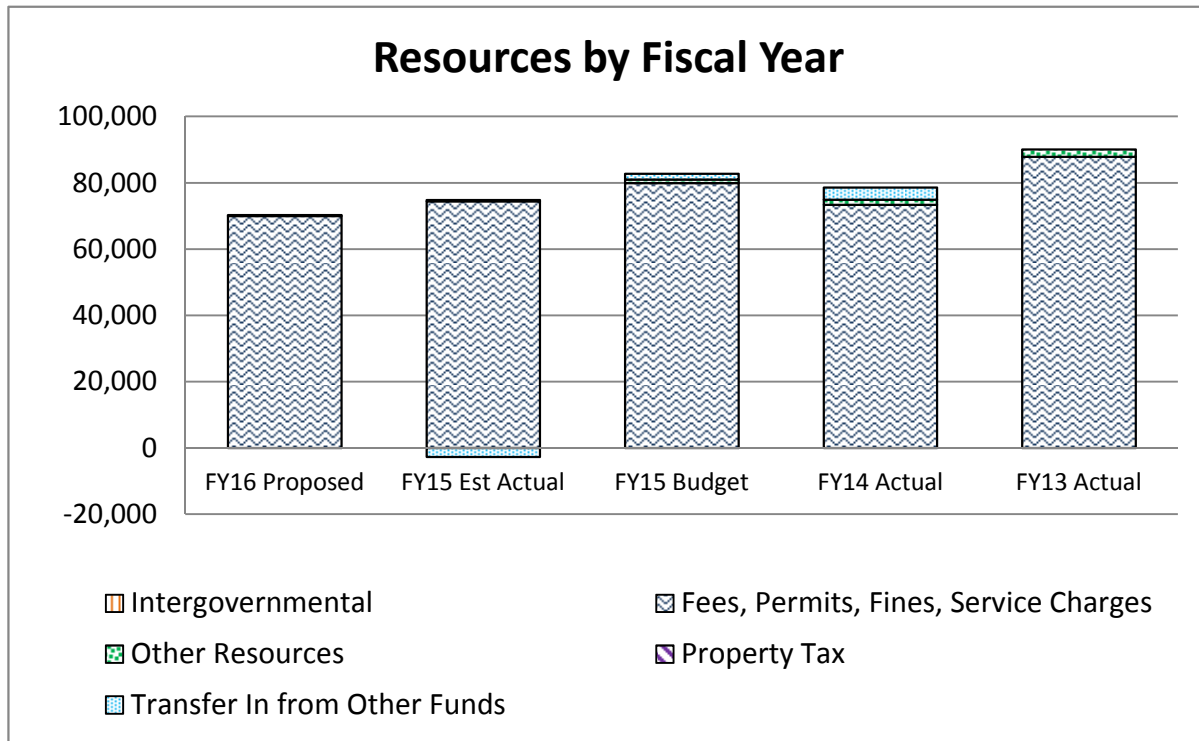
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	20.60	24.31	22.18	29.15	28.95

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Corner Restoration Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Corner Preservation Fund

FY16 Proposed Budget

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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
209 Corner Preservation Fund								
Revenue								
0	0	0	0	209-00-00-3001	Beginning Cash Balance		0	0
0	0	2,670	2,670	209-00-00-3002	Assigned Beginning Cash Bal		0	0
324,299	264,187	192,650	193,415	209-00-00-3004	Restricted Cash Bal		140,454	140,454
1,642	1,640	1,700	1,301	209-00-00-3005	Non-spendable Beg'ng Cash Bal		1,500	1,500
325,941	265,827	197,019	197,386		Restricted Fund Balance		141,954	141,954
87,904	73,431	80,000	58,421	209-00-00-3060	Public Land Preservation Fees		70,000	70,000
87,904	73,431	80,000	58,421		Rest Fees, Lic, Perm, Fines,		70,000	70,000
0	3,688	1,736	0	209-00-00-3086	PERS Reserve		0	0
0	3,688	1,736	0		Rest Interfund Transf/Intrnl S		0	0
1,633	1,159	900	597	209-00-00-3020	Interest on Investments		350	350
574	364	150	380	209-00-00-3120	Misc Revenue		0	0
2,207	1,523	1,050	977		Other Resources (Restr)		350	350
416,051	344,469	279,805	256,784		Revenue		212,304	212,304
Expense								
55,514	57,493	39,452	47,342	209-01-00-4009	County Surveyor	0.49	41,653	42,424
31,341	17,429	7,797	6,521	209-01-00-4049	Survey Technician	0.06	2,970	2,970
16,664	7,491	4,971	5,809	209-01-00-4101	PERS		4,449	4,531
6,516	5,653	3,615	3,961	209-01-00-4102	FICA/Medicare		3,414	3,473
1,119	768	539	435	209-01-00-4103	Worker's Compensation		677	689
20,142	18,181	10,609	12,554	209-01-00-4104	Insurance		11,394	11,394
43	30	58	12	209-01-00-4105	WBF		18	18
1,905	477	0	-1,665	209-01-00-4106	Unemployment Insurance Pool		446	454
133,245	107,522	67,040	74,968		Personal Services	0.55	65,021	65,953
4	8	75	11	209-01-00-4321	Office Supplies		200	200
0	0	500	309	209-01-00-4350	Small Equip Computers		1,000	1,000
423	219	350	129	209-01-00-4360	Supplies		1,500	1,500
1,300	400	400	400	209-01-00-4525	Software		400	400
671	689	700	799	209-01-00-4588	GL and Property Insurance		895	895
0	0	500	328	209-01-00-4711	Vehicle Fuel		500	500
31	0	0	0	209-01-00-4714	Vehicle Maintenance		200	200
418	394	200	0	209-01-00-4715	Vehicle Expense		0	0
237	0	250	0	209-01-00-4730	Membership dues		200	200
3,084	1,710	2,975	1,976		Materials and Services		4,895	4,895

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	8,496	0	0	209-01-00-5002	Equipment		0	0
0	8,496	0	0		Capital Outlay		0	0
0	5,173	3,442	4,133	209-01-00-4107	PERS Bond		3,150	3,044
0	2,670	1,736	2,083	209-01-00-4108	PERS 822		1,833	1,867
13,896	20,494	15,510	10,831	209-01-00-4593	Central Administrative Charges		13,475	13,475
13,896	28,337	20,688	17,047		Transfers		18,458	18,385
0	0	189,102	0	209-01-00-5401	Operating Contingencies		123,931	123,071
0	0	189,102	0		Contingencies		123,931	123,071
150,224	146,065	279,805	93,990	01		0.55	212,304	212,304
150,224	146,065	279,805	93,990		Expense	0.55	212,304	212,304
416,051	344,469	279,805	256,784		Revenue Total		212,304	212,304
150,224	146,065	279,805	93,990		Expense Total	0.55	212,304	212,304
265,827	198,404	0	162,793		Grand Total		0	0

Courthouse Security Fund - Fund 211

This fund accounts for revenues received from cities and courts that are a percentage of fines paid to the cities and courts. The disbursement of the funds is determined by the courthouse security committee, which is made up of the presiding Judge, Sheriff, Jail manager, Commissioner and manager of building services.

The purpose of the fund is to provide security for the Court operations including the transport of prisoners.

FY2015-2016 Highlights and Significant Changes

The FY16 proposed budget includes an increase of three percent in expenditures which will serve to cover any marginal increase in carrying costs of the current security program at the Courthouse.

The contingency of \$115,000 available in FY16 is almost double the level budgeted last year.

FY 2014-2015 Accomplishments

In FY15, \$2,000 was invested in door upgrades and other measures to improve the security of access to the Courthouse itself.

Because of the diminishing fund balance level of this fund, FY15 the transfer to the jail to cover the cost of deputies at the Courthouse and to transport prisoners will stay at its lower level of \$32,000.

Columbia County

CourtHouse Security Fund

Account: 211

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	112,675	93,806	95,220	91,932	68,883
Total Beginning Balance	112,675	93,806	95,220	91,932	68,883
Intergovernmental	50,000	58,967	30,000	36,992	60,914
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	400	420	250	503	482
Current Year Restricted	50,400	59,387	30,250	37,495	61,395
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	163,075	153,193	125,470	129,427	130,278
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>3,500</u>	<u>3,522</u>	<u>3,100</u>	<u>1,774</u>	<u>3,474</u>
Program Budget	3,500	3,522	3,100	1,774	3,474
Capital	10,000	0	10,000	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	34,500	36,995	33,500	33,848	34,872
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	48,000	40,517	46,600	35,622	38,346
Fund Contingency	115,075	0	78,870	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	163,075	40,517	125,470	35,622	38,346
Ending Fund Balance	0	112,675	0	93,806	91,932
No Mos Operating Reserve	394.54	383.86	305.3	634.54	317.57

Fund Balance Analysis and Trends

Courthouse Security

Fund 211

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions.

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0
Assigned	0	0	0	0	0
Restricted Fund Program Resources	112,675	93,806	91,932	68,883	68,363
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	112,675	93,806	91,932	68,883	68,363
Ending Fund Balance	115,075	112,675	93,806	91,932	68,883

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

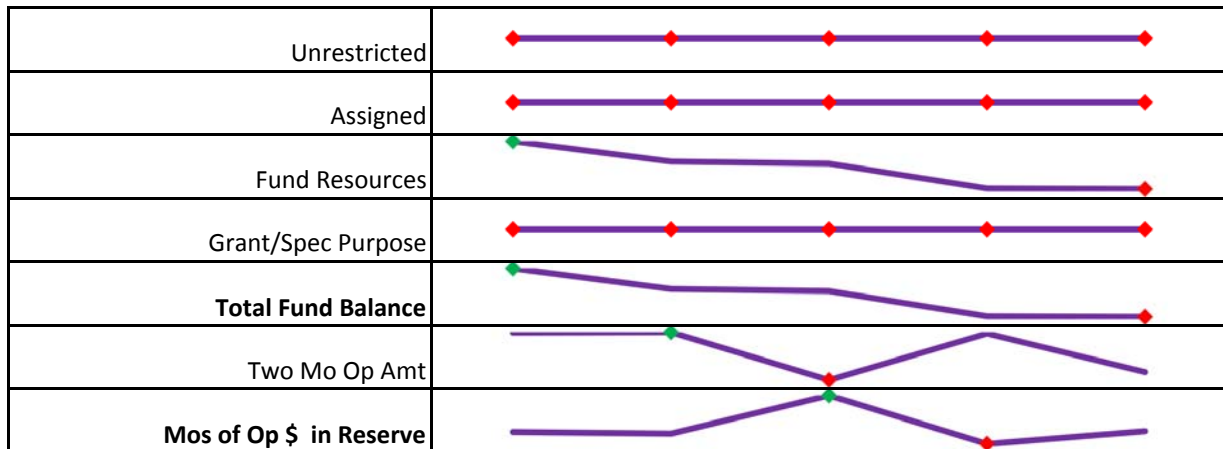
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	583	587	296	579	344
Months of Operating \$ in Reserve	394.54	383.86	634.54	317.57	400.29
Compliant with Policy?	yes	yes	yes	yes	yes
Operating Reserve Trend	Improving	Declining	Improving	Declining	Improving

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

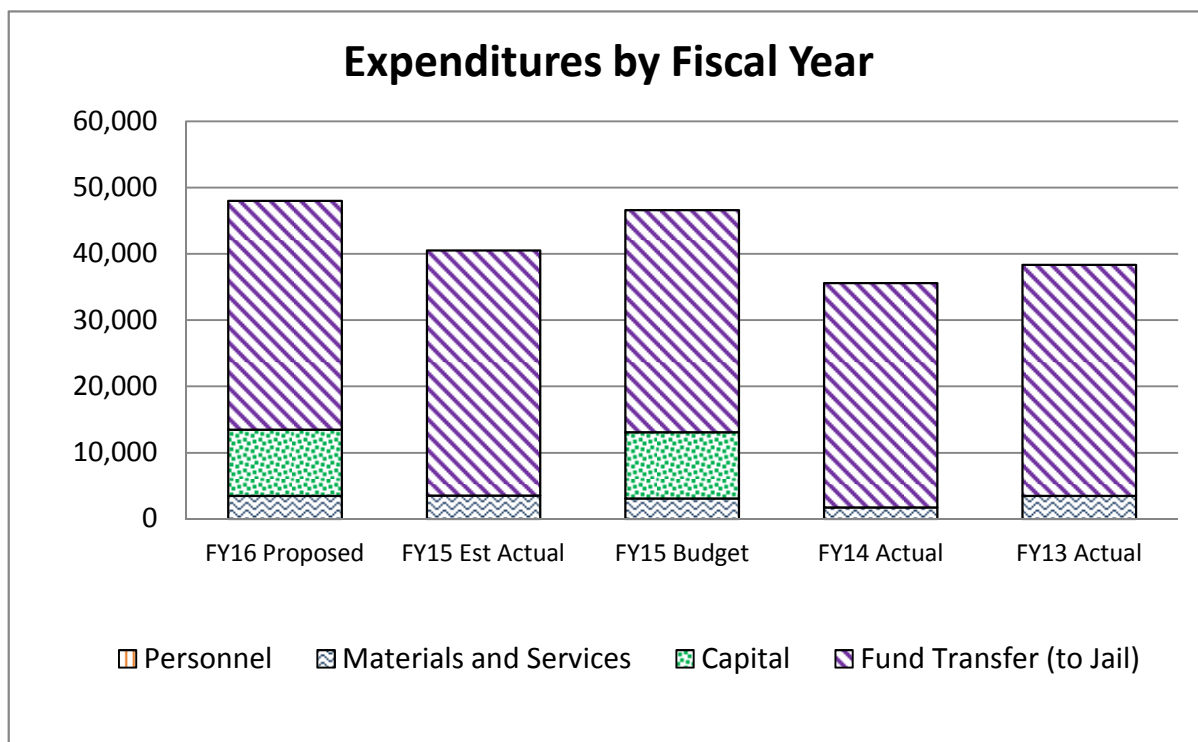
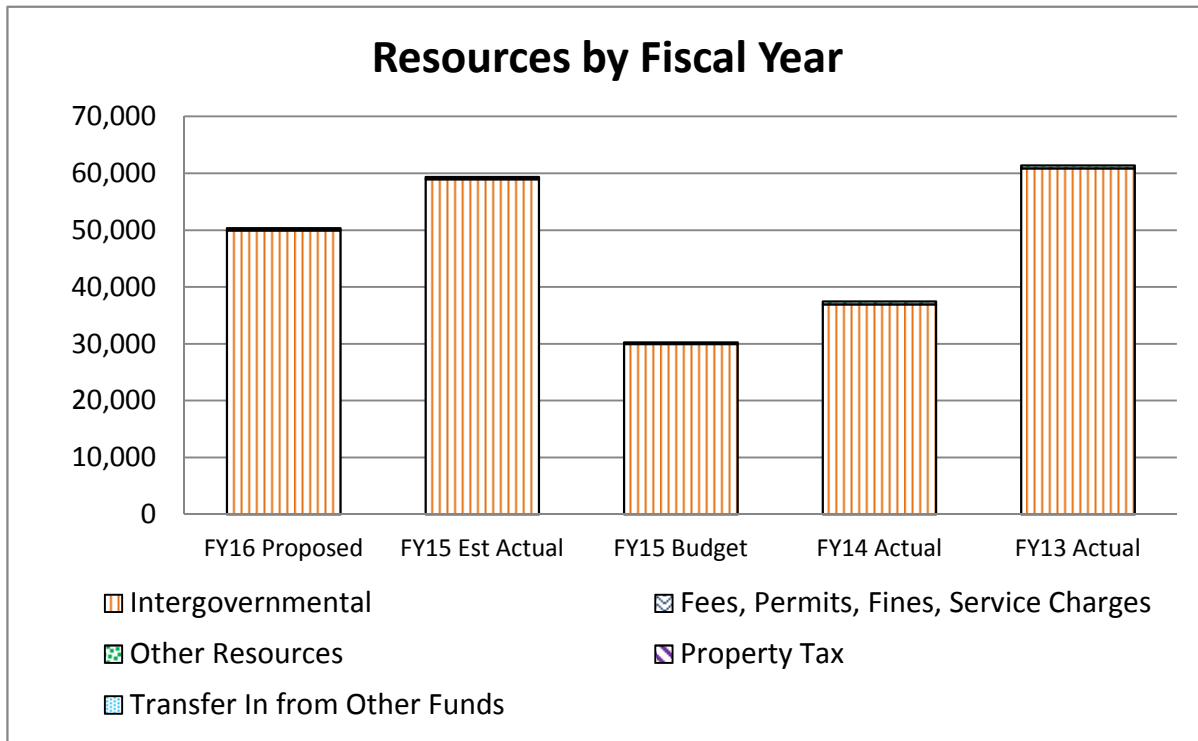
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	394.54	386.32	319.57	621.86	237.95

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts CourtHouse Security Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Courthouse Security Expense

FY16 Proposed Budget

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				211	Courthouse Security Expense			
					Revenue			
0	0	0	0	211-00-00-3001	Beginning Cash Balance		0	0
68,883	91,932	95,220	93,806	211-00-00-3004	Restricted Cash Bal		112,675	112,675
0	0	0	0	211-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
68,883	91,932	95,220	93,806		Restricted Fund Balance		112,675	112,675
60,914	36,992	30,000	42,944	211-00-00-3090	Payments from Court Fines		50,000	50,000
60,914	36,992	30,000	42,944		Restr State/ Local Govt Grant/		50,000	50,000
482	503	250	352	211-00-00-3020	Interest on Investments		400	400
482	503	250	352		Other Resources (Restr)		400	400
130,278	129,427	125,470	137,102		Revenue		163,075	163,075
					Expense			
2,872	1,848	1,500	1,448	211-00-00-4910	Administrative Fee 5%		2,500	2,500
2,872	1,848	1,500	1,448		Transfers		2,500	2,500
				01				
658	1,774	600	1,722	211-01-00-4360	Supplies/Security Off.Support		3,500	3,500
2,816	0	2,500	0	211-01-00-4525	Software Licen. & Mainteance		0	0
3,474	1,774	3,100	1,722		Materials and Services		3,500	3,500
0	0	10,000	0	211-01-00-5001	Capital Purchases		10,000	10,000
0	0	10,000	0		Capital Outlay		10,000	10,000
0	0	0	2,046	211-01-00-5330	Transfer to County Fund		0	0
32,000	32,000	32,000	16,000	211-01-00-5331	Transfer to Jail		32,000	32,000
32,000	32,000	32,000	18,046		Transfers		32,000	32,000
0	0	78,870	0	211-01-00-5401	Operating Contingencies		115,075	115,075
0	0	78,870	0		Contingencies		115,075	115,075
35,474	33,774	123,970	19,769	01			160,575	160,575
38,346	35,622	125,470	21,217		Expense		163,075	163,075
130,278	129,427	125,470	137,102		Revenue Total		163,075	163,075
38,346	35,622	125,470	21,217		Expense Total		163,075	163,075
91,932	93,806	0	115,885		Grand Total		0	0

Fair Board – Fund 204

The current Fair Board still remains as being volunteer-only board going into our fourth year. We manage the Columbia County Fairgrounds including renting property to other associations year-round and produce the annual Columbia County Fair and Rodeo. Annual volunteer hours totaled approximately 7500 hours.

FY 2015 - 2016 Highlights and Significant Changes

The Fair held the summer of 2015 will be the 100th anniversary of the Columbia County Fair. Special, expanded programming including a concert by John Michael Montgomery will be available this year.

The Fair continues to be run by an all-volunteer Board and team to keep the fair ground property in good shape for community activities all year round as well as for organizing the annual county fair.

FY 2014-2015 Accomplishments

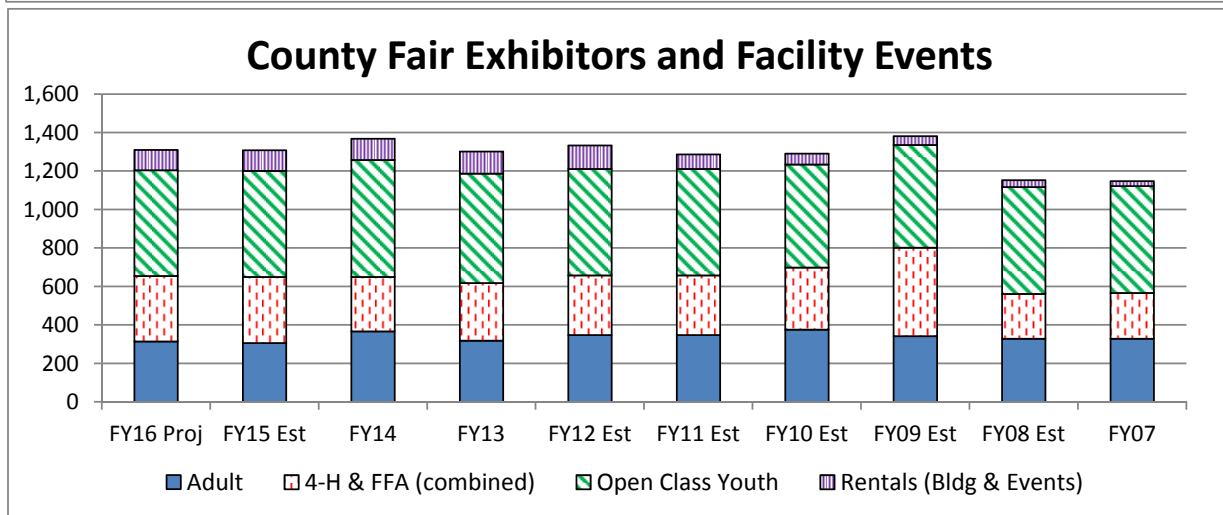
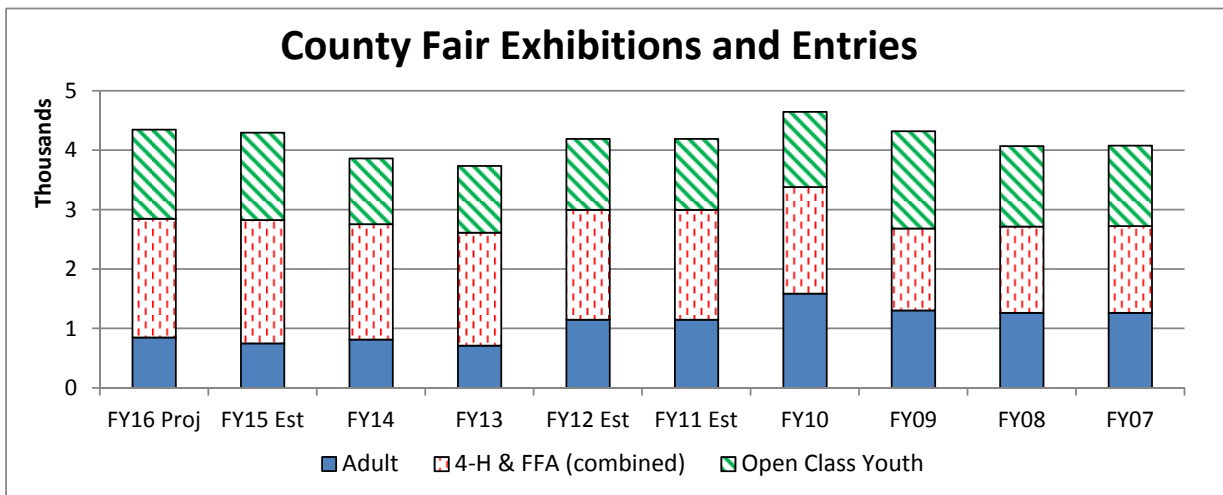
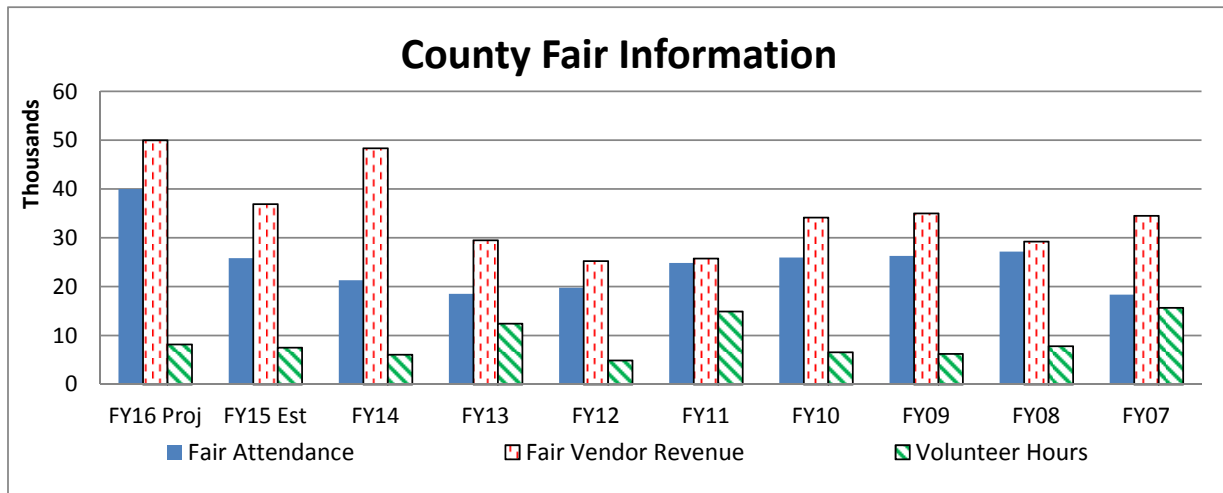
This past year we focused on maintaining our equipment and unexpected repairs.

- Held auction for surplus property
- Re-roofed the 4-H building due to the windstorm this past winter
- Replaced the lighting under the covered eating area also due to the windstorm
- Added wireless internet service
- Upgraded copier with no increase to monthly payment
- Purchased a smaller lawn mower, sweeper and RTV
- Repaired electrical to the horse barns
- Repaired several water connections, valves and septic valve, due to being old
- Entered into an agreement to update our website
- Sealed the poultry barn roof with cool seal to help keep small animals cooler
- Painted the barns
- Rebuilt one barn door due to windstorm
- Contracted with KUPL to promote national entertainer
- Replaced electrical pole and lights due to fire inside pole
- Replaced and upgraded the electrical panels on the east side by the Fair Office
- Finished purchasing tables and chairs obligation with long term OHA sponsorship

Fair Board

Operating Indicators

Columbia County, Oregon



Columbia County

Fair Board Fund

Account: 204

Fund Budget Summary

	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	48,432	57,362	78,617	126,141	123,358
Total Beginning Balance	48,432	57,362	78,617	126,141	123,358
Intergovernmental	50,000	60,475	50,000	51,014	52,612
Fees, Permits, Fines, Service Charges	522,500	309,310	353,000	343,154	276,717
Other Resources	16,400	18,421	16,606	18,317	13,268
Current Year Restricted	588,900	388,205	419,606	412,485	342,597
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	637,332	445,567	498,223	538,626	465,956
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>429,592</u>	<u>349,754</u>	<u>359,800</u>	<u>387,003</u>	<u>308,527</u>
Program Budget	429,592	349,754	359,800	387,003	308,527
Capital	23,300	16,020	20,000	46,007	19,484
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	46,546	31,361	58,232	48,255	11,131
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	499,437	397,135	438,032	481,264	339,142
Fund Contingency	137,895	0	60,192	0	673
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	637,332	397,135	498,223	481,264	339,815
Ending Fund Balance	0	48,432	0	57,362	126,141
No Mos Operating Reserve	3.85	1.66	2.01	1.78	4.91

Authorized Positions - Full Time Equivalent

FY16	0.00
FY15	0.00
FY14	0.00
FY13	0.53 Layoff required
FY12	1.00
FY11	1.00

Fund Balance Analysis and Trends

Fair Board

Fund 204

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	7,009	0	2,226
Assigned	0	0	0	0	0
Restricted Fund Program Resources	48,432	57,362	117,490	121,726	(1,561)
Grant or Special Purpose (Rabinsky)	0	0	1,641	1,632	1,624
Total Fund Balance	48,432	57,362	126,141	123,358	2,289
Ending Fund Balance	137,895	48,432	57,362	126,141	123,358

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

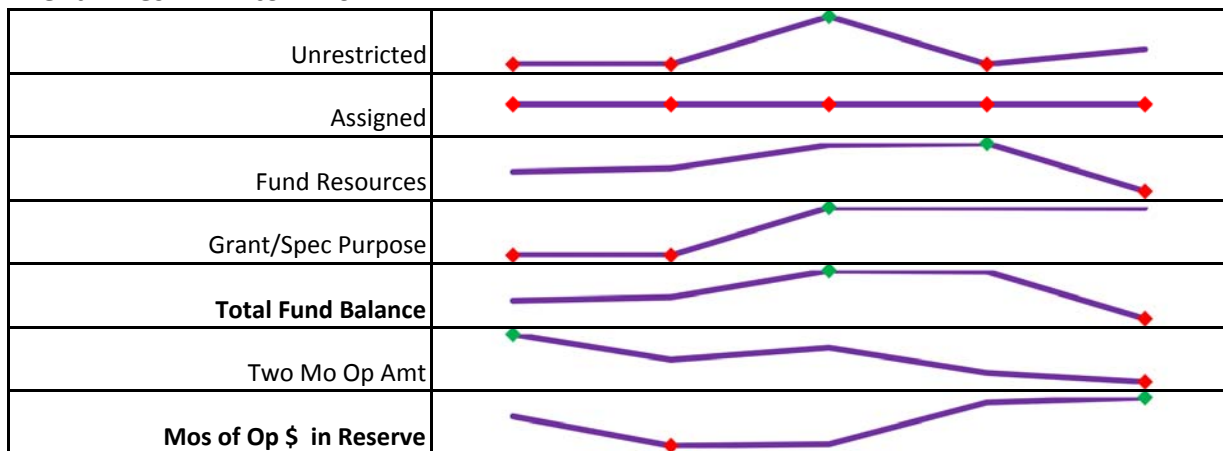
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	71,599	58,292	64,500	51,421	46,668
Months of Operating \$ in Reserve	3.85	1.66	1.78	4.91	5.29
Compliant with Policy?	yes	no	no	yes	yes
Operating Reserve Trend	Improving	Declining	Declining	Declining	Improving

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

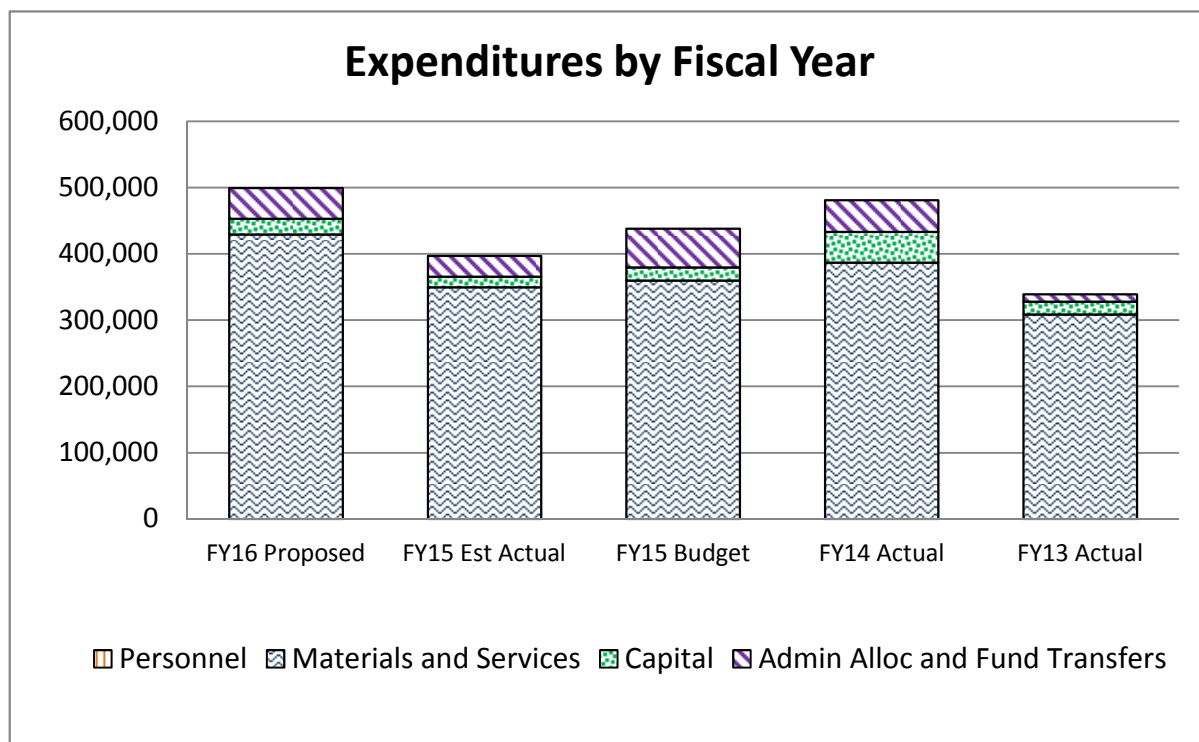
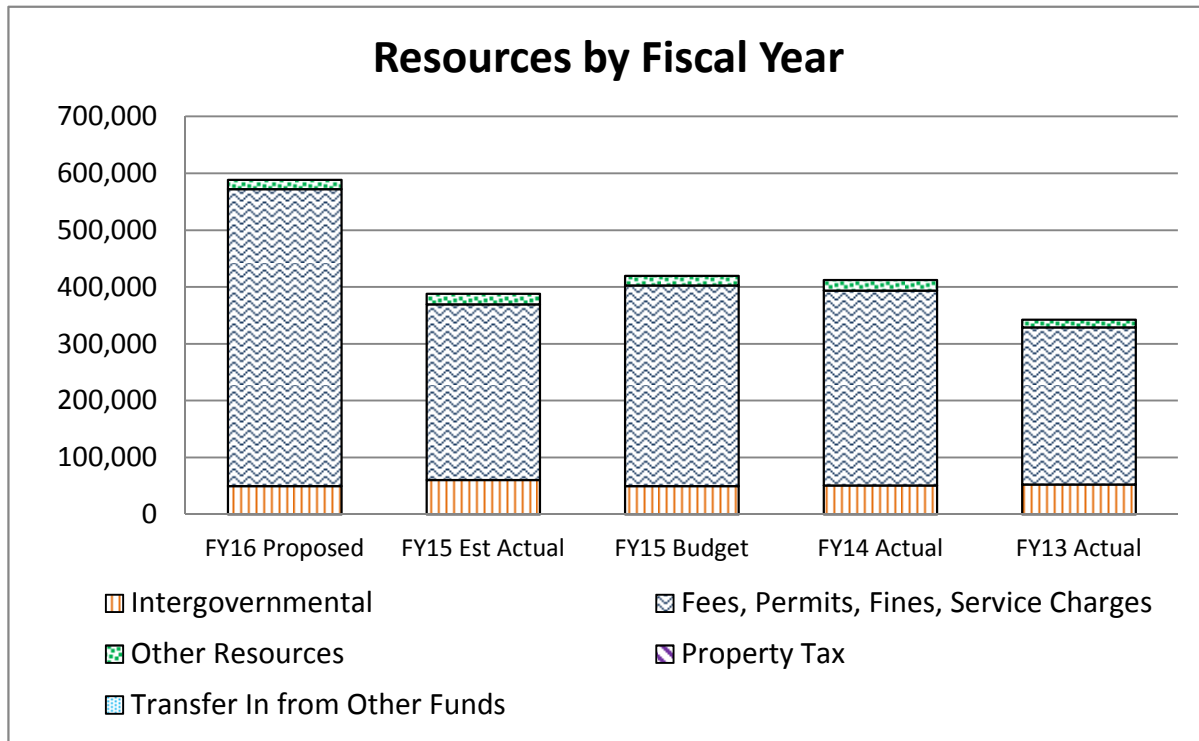
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	3.95	1.35	1.97	3.64	4.73

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Fair Board Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Fairboard Fund

FY16 Proposed Budget

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
204 Fairboard Fund								
Revenue								
0	0	0	0	204-00-00-3001	Beginning Cash Balance		0	0
121,726	117,490	69,969	57,362	204-00-00-3004	Restricted Cash Bal		48,432	48,432
0	7,009	7,000	0	204-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
121,726	124,499	76,969	57,362		Restricted Fund Balance		48,432	48,432
0	0	500	785	204-00-00-3041	ATM Revenue		1,000	1,000
0	0	500	785		Rest Fee,Srvce Chrg (Stat/Loc)		1,000	1,000
48,110	50,964	50,000	50,964	204-00-00-3095	Lottery Funds - Ag Dept.		50,000	50,000
0	0	0	0	204-00-00-3259	Grants		0	0
48,110	50,964	50,000	50,964		Restr State/ Local Govt Grant/		50,000	50,000
0	50	0	1,240	204-00-00-3130	Fair Donations		0	0
0	50	0	1,240		Restr Private Grant/Donation		0	0
951	594	600	274	204-00-00-3020	Interest on Investments		400	400
92	4,355	0	5,044	204-00-00-3120	Miscellaneous Income		0	0
1,044	4,949	600	5,318		Other Resources (Restr)		400	400
01 Fair Administrative Dept								
2,326	1,320	2,000	1,154	204-01-00-3260	Storage Rentals		1,000	1,000
47,260	49,788	50,000	32,072	204-01-00-3261	Rentals		60,000	60,000
0	390	0	2,219	204-01-00-3262	Camping		2,000	2,000
37,310	35,158	40,000	31,158	204-01-00-3280	Deposits on Rentals		42,000	42,000
86,896	86,656	92,000	66,603		Rest Fees, Lic, Perm, Fines,		105,000	105,000
12,216	13,360	16,000	9,000	204-01-00-3271	Track Lease		16,000	16,000
12,216	13,360	16,000	9,000		Other Resources (Restr)		16,000	16,000
99,111	100,016	108,000	75,603	01	Fair Administrative Dept		121,000	121,000
02 Fair Operations								
123,882	72,001	80,000	75,488	204-02-00-3250	Fair Admissions		105,000	105,000
29,534	72,817	60,000	39,537	204-02-00-3251	Concessions		45,000	45,000
6,690	2,298	2,000	1,630	204-02-00-3252	Entry Fees		2,000	2,000
14,500	65,050	60,000	27,885	204-02-00-3253	Sponsorships		90,000	90,000
0	0	0	0	204-02-00-3256	Concert Revenue		90,000	90,000
0	2,149	2,500	2,180	204-02-00-3257	Open Horse Show Rev		2,500	2,500
0	2,967	3,000	4,387	204-02-00-3258	Jr. Rodeo Rev		5,000	5,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
2,545	5,105	3,000	2,045	204-02-00-3262	Camping		2,000	2,000
177,152	222,387	210,500	153,152		Rest Fees, Lic, Perm, Fines,		341,500	341,500
0	19,001	20,000	19,019	204-02-00-3254	Parking Revenue		30,000	30,000
12,670	15,111	30,000	32,489	204-02-00-3255	Carnival Fees		45,000	45,000
12,670	34,112	50,000	51,508		Rest Fee,Srvce Chrg (Stat/Loc)		75,000	75,000
4,501	0	0	0	204-02-00-3272	Fundraiser		0	0
4,501	0	0	0		Restr Private Grant/Donation		0	0
194,323	256,499	260,500	204,660	02	Fair Operations		416,500	416,500
				04	Auction Cmte			
0	0	0	10,275	204-04-00-3500	Auction Committee Revenue		0	0
0	0	0	10,275		Restr Private Grant/Donation		0	0
0	0	0	10,275	04	Auction Cmte		0	0
				05	Rodeo Cmte			
0	0	0	0	204-05-00-3500	Rodeo Committee Revenue		0	0
0	0	0	0		Restr Private Grant/Donation		0	0
0	0	0	0	05	Rodeo Cmte		0	0
				06	Rodeo Court			
0	0	0	0	204-06-00-3500	Rodeo Court Revenue		0	0
0	0	0	0		Restr Private Grant/Donation		0	0
0	0	0	0	06	Rodeo Court		0	0
				08	Rabinsky			
1,632	1,641	1,648	0	204-08-00-3004	Restricted Cash Bal Rabinsky		0	0
1,632	1,641	1,648	0		Restricted Fund Balance		0	0
9	8	6	0	204-08-00-3020	Rabinsky Interest		0	0
9	8	6	0		Other Resources (Restr)		0	0
1,641	1,650	1,654	0	08	Rabinsky		0	0
465,956	538,626	498,223	406,206		Revenue		637,332	637,332
					Expense			
				01	Fair Administrative Dept			
2,210	2,201	2,500	1,565	204-01-00-4310	Telephone		2,200	2,200
9,130	9,785	5,000	4,074	204-01-00-4321	Office Supplies & Expense		3,500	3,500
1,668	1,843	2,000	1,580	204-01-00-4322	Copy Mach Maint & Supplies		2,000	2,000
12,891	13,008	5,500	8,247	204-01-00-4360	Supplies & Janitorial		6,000	6,000
10,942	11,285	13,000	8,644	204-01-00-4511	Electricity		13,000	13,000
5,042	7,307	5,500	5,072	204-01-00-4512	Fuel - Utilities		5,500	5,500
4,242	3,434	4,500	3,013	204-01-00-4513	Water		5,000	5,000
3,500	3,692	4,500	3,026	204-01-00-4514	Garbage Service		5,000	5,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
40,286	27,695	15,000	24,949	204-01-00-4516	Repairs and Maintenance		14,000	14,000
0	849	3,600	4,237	204-01-00-4540	Computer Maint		4,000	4,000
12,157	13,173	15,800	12,988	204-01-00-4588	Insurance and Fidelity Bonds		14,442	14,442
2,827	3,356	7,000	5,882	204-01-00-4701	Advertising and Publicity		4,000	4,000
0	146	1,000	0	204-01-00-4710	Mileage		500	500
4,177	4,215	1,000	2,803	204-01-00-4715	Vehicle Expense		2,500	2,500
3,106	8,593	5,000	5,583	204-01-00-4720	Conferences and Training		5,000	5,000
33,670	37,911	40,000	18,205	204-01-00-4722	Refunds		30,000	30,000
910	665	2,000	960	204-01-00-4730	Membership Dues		1,000	1,000
33,362	62,853	40,000	29,331	204-01-00-4841	Contract Labor		40,000	40,000
0	1,500	0	-241	204-01-00-4901	Other Expense		0	0
107	0	0	0	204-01-12-4321	Office Supplies & Expense		0	0
4,020	0	0	0	204-01-12-4516	Repairs and Maintenance		0	0
80	0	0	0	204-01-12-4720	Conferences and Training		0	0
184,326	213,509	172,900	139,917		Materials and Services		157,642	157,642
10,606	21,317	31,361	23,486	204-01-00-4593	Central Administrative Charges		21,675	21,675
0	24,871	24,871	0	204-01-00-5305	Transfer to GF		24,871	24,871
0	2,066	2,000	0	204-01-00-5314	Fees to Other Funds		0	0
10,606	48,255	58,232	23,486		Transfers		46,546	46,546
673	0	60,192	0	204-01-00-5401	Operating Contingencies		137,895	137,895
673	0	60,192	0		Contingencies		137,895	137,895
195,606	261,764	291,323	163,403	01	Fair Administrative Dept		342,082	342,082
				02	Fair Operations			
33	24	2,000	1,872	204-02-00-4321	Office Supplies & Exps		1,500	1,500
7,029	6,322	6,100	6,607	204-02-00-4401	Tickets and Office Contract		8,000	8,000
14,905	19,564	15,000	7,160	204-02-00-4402	Labor Contracts		11,000	11,000
25,750	29,466	44,000	31,697	204-02-00-4405	Rodeo Contract		40,000	40,000
365	0	3,000	3,897	204-02-00-4411	Premium Awards (Open)		3,800	3,800
3,937	3,014	3,500	2,991	204-02-00-4412	Ribbons and Trophies		2,000	2,000
1,018	1,844	2,000	1,753	204-02-00-4413	Judges Meals and Travel		1,800	1,800
7,322	2,236	2,000	2,000	204-02-00-4441	Professional Services		1,500	1,500
14,139	18,980	15,000	4,859	204-02-00-4444	Printing and Advertising		20,000	20,000
8,252	10,259	11,000	10,615	204-02-00-4451	Security		20,000	20,000
2,700	2,650	2,800	2,450	204-02-00-4454	Superintendent Services		2,800	2,800
750	0	1,000	712	204-02-00-4455	Judges Services		800	800
12,212	22,920	25,000	29,563	204-02-00-4456	Rental Expense		40,000	40,000
0	450	500	1,050	204-02-00-4457	Open Horse Show Xps		950	950
0	0	3,000	2,280	204-02-00-4458	Jr. Rodeo Xps		2,300	2,300
10,900	32,642	29,000	36,146	204-02-00-4503	Entertainment & Other Shows		90,000	90,000
4,964	1,559	3,000	5,733	204-02-00-4514	Garbage Service		8,000	8,000
1,950	9,860	11,000	6,352	204-02-00-4515	Restroom Services		8,500	8,500
6,558	6,575	7,000	6,869	204-02-00-4572	Parking		9,000	9,000
0	3,481	0	0	204-02-00-4841	Contract Labor		0	0
1,417	0	1,000	0	204-02-00-4901	Miscellaneous Expense		0	0
124,201	171,844	186,900	164,607		Materials and Services		271,950	271,950
525	0	0	0	204-02-00-5314	Transfer to Col Extension Serv		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
525	0	0	0		Transfers		0	0
124,725	171,844	186,900	164,607	02	Fair Operations		271,950	271,950
				03	Capital Projects			
0	0	0	7,560	204-03-00-5010	Equipment Res Expense		8,300	8,300
19,484	46,007	20,000	10,512	204-03-00-5020	Facilities Improvement		15,000	15,000
19,484	46,007	20,000	18,072		Capital Outlay		23,300	23,300
19,484	46,007	20,000	18,072	03	Capital Projects		23,300	23,300
				04	Auction Committee			
0	0	0	10,275	204-04-00-4600	Auction Committee Expense		0	0
0	0	0	10,275		Materials and Services		0	0
0	0	0	10,275	04	Auction Committee		0	0
				05	Rodeo Committee			
0	0	0	0	204-05-00-4600	Rodeo Committee Expense		0	0
0	0	0	0		Materials and Services		0	0
0	0	0	0	05	Rodeo Committee		0	0
				06	Rodeo Court			
0	0	0	0	204-06-00-4600	Rodeo Court Expense		0	0
0	0	0	0		Materials and Services		0	0
0	0	0	0	06	Rodeo Court		0	0
				08	Rabinsky			
0	1,650	0	0	204-08-00-4740	Rabinsky Expense		0	0
0	1,650	0	0		Materials and Services		0	0
0	1,650	0	0	08	Rabinsky		0	0
339,815	481,264	498,223	356,357		Expense		637,332	637,332
465,956	538,626	498,223	406,206		Revenue Total		637,332	637,332
339,815	481,264	498,223	356,357		Expense Total		637,332	637,332
126,141	57,362	0	49,849		Grand Total		0	0

Footpath, Bicycle, and Trail Fund -Fund 301

This fund was established to provide for the operations and capital improvement needs of the County's bike paths. Revenue consists of one percent of the County's share of the state gasoline tax.

FY 2015 - 2016 Highlights and Significant Changes

No significant changes. This fund will provide for improvements to the CZ Trail to include trail crossing signs with user activated rapid flashing beacons on Scappoose – Vernonia Road at Cater Road, and match for the Gable Road Improvement Project in front of the St Helens High School to install bicycle paths in this section with design to start in the fall of 2015.

FY 2014-2015 Accomplishments

No projects completed.

Columbia County

Bike Path and Trails Fund

Account: 301

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	397,740	364,768	365,648	332,632	298,841
Total Beginning Balance	397,740	364,768	365,648	332,632	298,841
Intergovernmental	38,000	35,916	37,000	34,842	33,250
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	1,700	1,583	1,500	1,776	1,723
Current Year Restricted	39,700	37,500	38,500	36,618	34,973
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	437,440	402,267	404,148	369,250	333,814
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Program Budget	0	0	0	0	0
Capital	400,000	0	399,620	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	2,998	4,528	4,528	4,482	1,182
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	402,998	4,528	404,148	4,482	1,182
Fund Contingency	34,442	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	437,440	4,528	404,148	4,482	1,182
Ending Fund Balance	0	397,740	0	364,768	332,632

Fund Balance Analysis and Trends

Bike Path and Trails Fund

Fund 301

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0
Assigned	0	0	0	0	0
Restricted Fund Program Resources	397,740	364,768	332,632	298,841	264,259
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	397,740	364,768	332,632	298,841	264,259
Ending Fund Balance	34,442	397,740	364,768	332,632	298,841

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 301 is exempt.

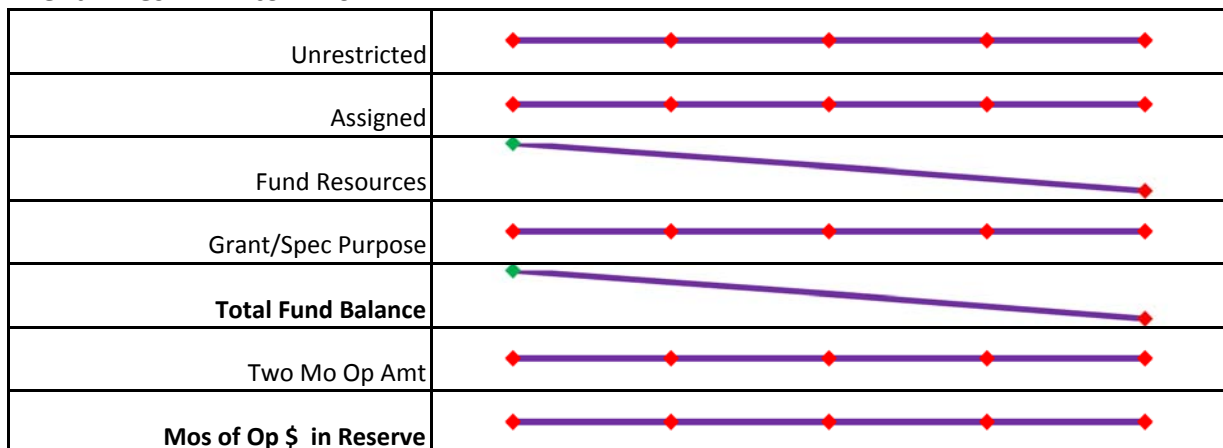
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

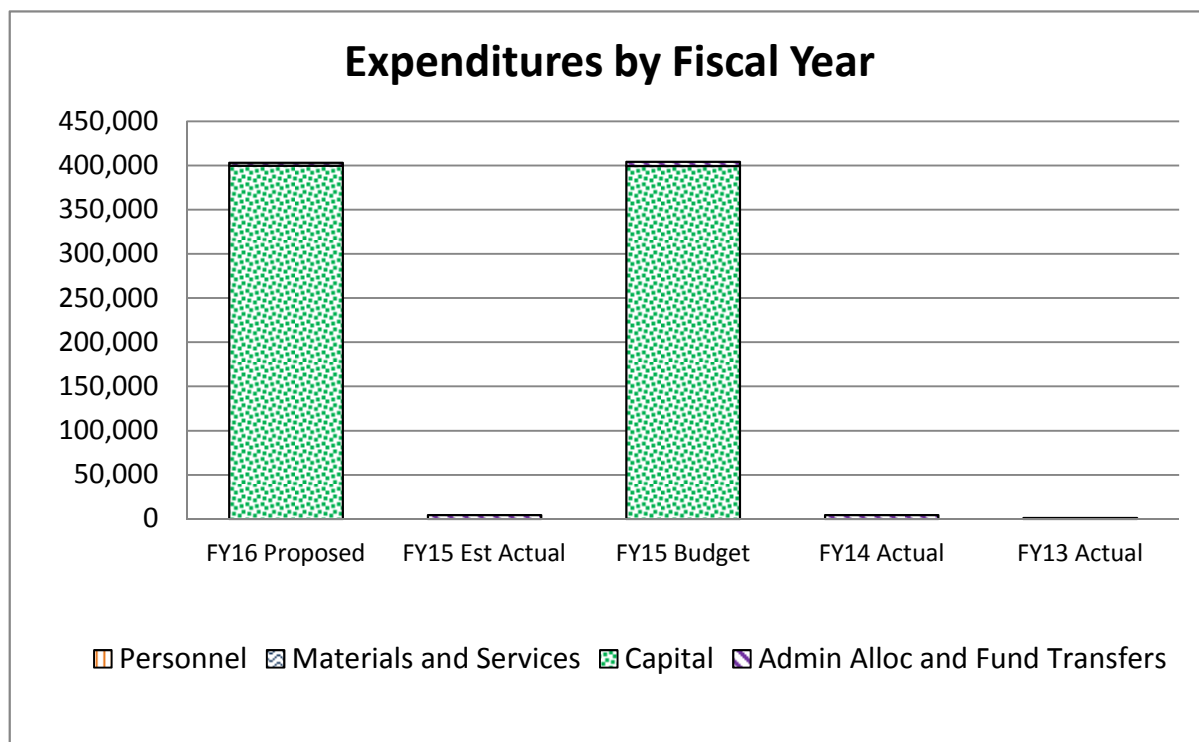
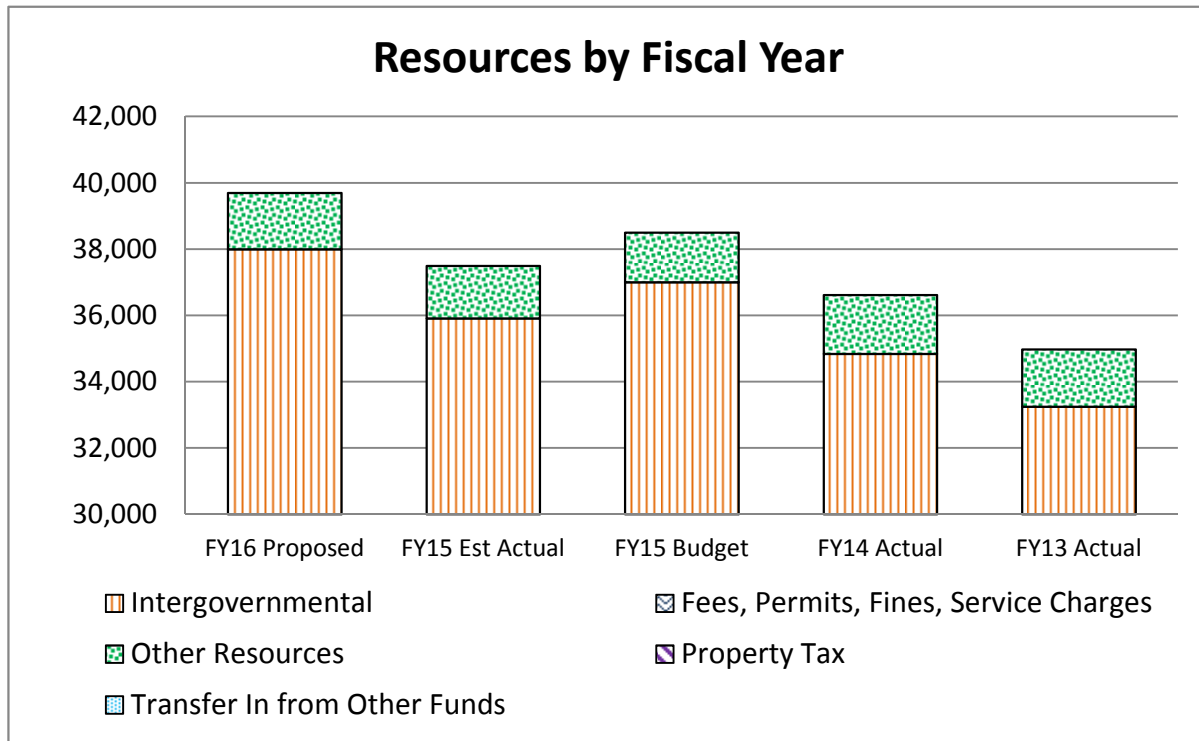
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Bike Path and Trails Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Footpath Bicycle Trail Fund

FY16 Proposed Budget

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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
301 Footpath Bicycle Trail Fund								
Revenue								
0	0	0	0	301-00-00-3001	Beginning Cash Balance		0	0
298,841	332,632	365,648	364,768	301-00-00-3004	Restricted Cash Bal		397,740	397,740
0	0	0	0	301-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
298,841	332,632	365,648	364,768		Restricted Fund Balance		397,740	397,740
33,250	34,842	37,000	23,597	301-00-00-3070	State Motor Vehicle Apportion		38,000	38,000
33,250	34,842	37,000	23,597		Restr State/ Local Govt Grant/		38,000	38,000
1,723	1,776	1,500	1,244	301-00-00-3020	Interest on Investments		1,700	1,700
1,723	1,776	1,500	1,244		Other Resources (Restr)		1,700	1,700
333,814	369,250	404,148	389,609		Revenue		437,440	437,440
Expense								
01								
0	0	0	0	301-01-00-5001	Dev. of Footpath & Trail		400,000	400,000
0	0	399,620	0	301-01-00-5002	Bike Path-Old Portl Rd-Scapp		0	0
0	0	399,620	0		Capital Outlay		400,000	400,000
1,182	4,482	4,528	3,396	301-01-00-4593	Central Administrative Charges		2,998	2,998
1,182	4,482	4,528	3,396		Transfers		2,998	2,998
0	0	0	0	301-01-00-5401	Operating Contingencies		34,442	34,442
0	0	0	0		Contingencies		34,442	34,442
1,182	4,482	404,148	3,396	01			437,440	437,440
1,182	4,482	404,148	3,396		Expense		437,440	437,440
333,814	369,250	404,148	389,609		Revenue Total		437,440	437,440
1,182	4,482	404,148	3,396		Expense Total		437,440	437,440
332,632	364,768	0	386,213		Grand Total		0	0

Forest, Park & Recreation - Fund 202

Columbia County owns and manages a number of properties with the purpose of providing recreational opportunities for County residents and visitors. In addition the County owns timberlands that are managed for periodic timber harvests.

The activities supported by this fund are non-mandated and rely on revenues from park use fees, grant awards from outside agencies, system development charges, and periodic timber sale receipts. The revenue side of the fund has seen some improvement in the park fee revenue category but does not keep pace with growth on the expense side. The overall financial condition of the fund, in the short term, will require trimming of expenses where feasible and/or an infusion of revenue from a timber harvest.

Our goal continues to be moving the fund towards financial sustainability by aggressively managing both the expenditure side and revenue sides of the Park Fund. The strategic direction for FY 15\16 is increasing overall occupancy rates at revenue generating park sites with web based marketing and online reservation management measures.

FY 2015-2016 Highlights and Significant Changes

Park Property Management

Twelve County park properties will continue to be actively managed. Seven of the park sites generate revenue through day-use fees, overnight camping fees, or special event rental fees.

Columbia County's park system is currently managed with 3.0 FTE plus seasonal crew. Administrative tasks are managed with 1.75 FTE permanent staff. Park sites have been managed with 1.25 FTE permanent staff and supplemented with two seasonal positions. For comparison purposes, Washington County has a parks staff of six full-time positions and six seasonal positions for management of three park sites and Oregon Parks and Recreation Department's Stub Stewart State Park has a staff of four FTE plus four seasonal positions to manage the park plus the Banks-Vernonia Linear Trail.

Parks has completed the transition from year-round resident park hosts to seasonal park host. All five of the five parks with park hosting will be served by seasonal park hosts for the first time this summer season.

Timber Property Management

Columbia County Forest, Parks & Recreation oversees management of timber resources at three park properties; Carcus Creek (240ac), Camp Wilkerson (280ac), and Apple Valley (67ac). The fund has historically seen timber harvest receipts on a five year harvest cycle.

A selective 20 ac timber harvest is included in the FY 15-16 proposed budget with actual implementation to be determined on the basis of the Park Fund's financial condition later in the year.

Capital Projects

The restroom capacity expansion project at Camp Wilkerson will likely extend into the early months of FY 15-16 with completion of the interior work. Development work will continue on the Crown Zellerbach Trail with the focus on connection to the Banks-Vernonia Linear Trail in Vernonia.

FY 2014-2015 Accomplishments

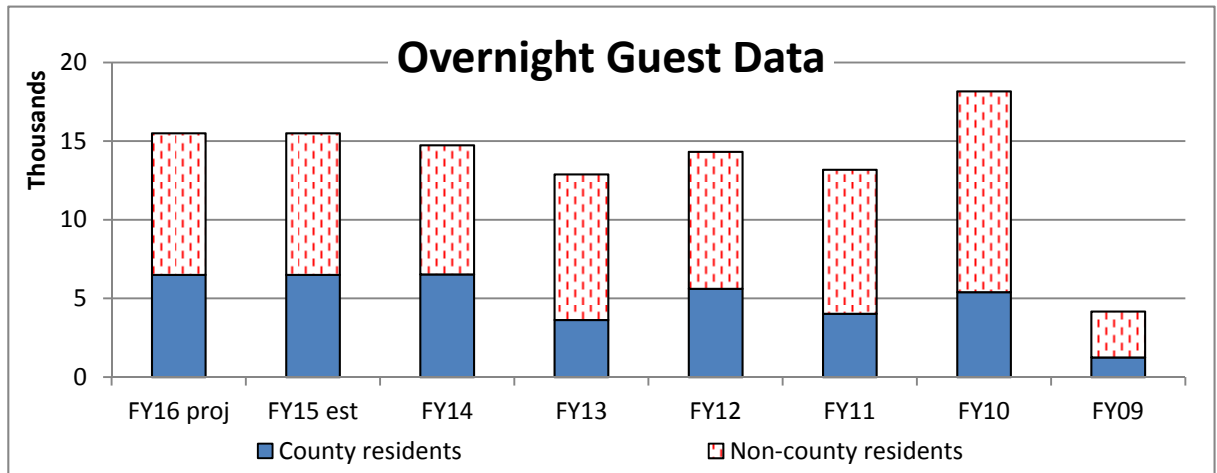
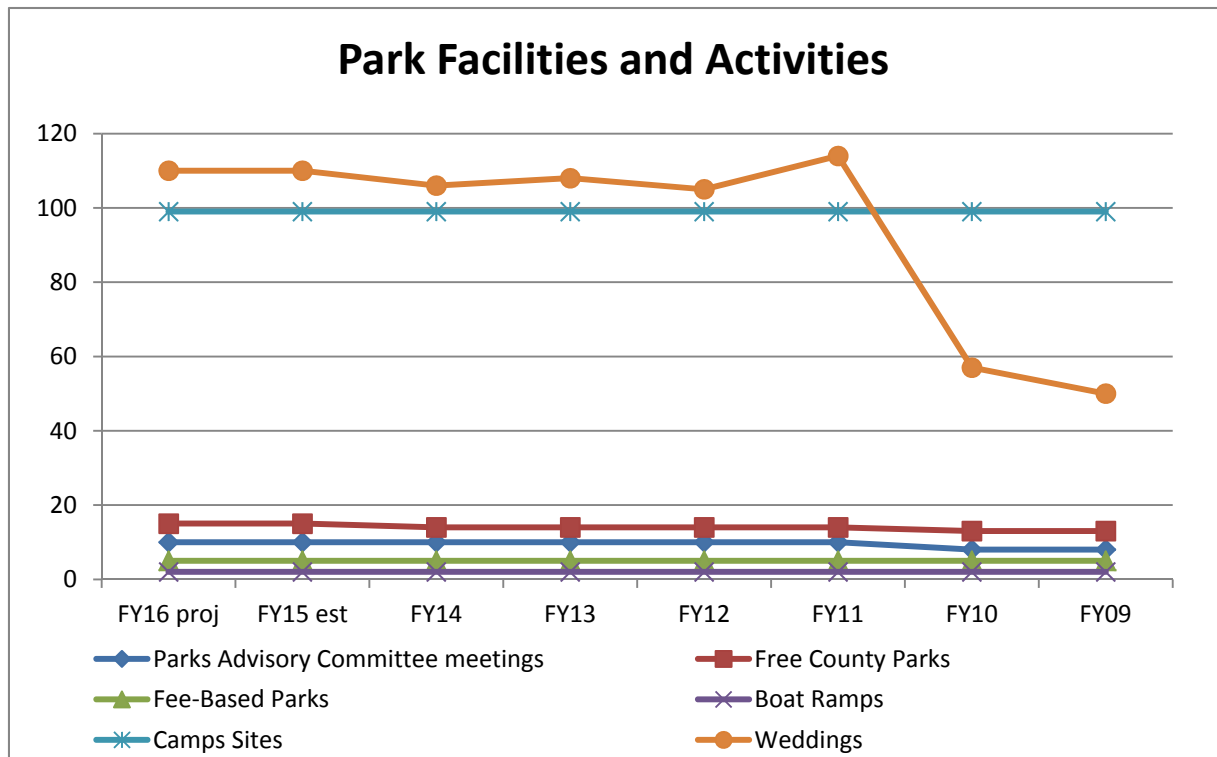
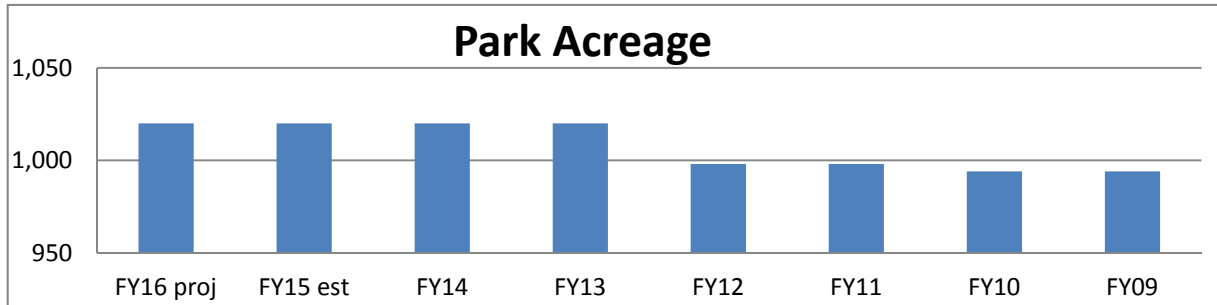
Specific work carried out in the past year includes:

- Successful timber harvest at Camp Wilkerson.
- Substantial completion of a new restroom building at Camp Wilkerson.
- Completed transition from resident park hosting to seasonal park hosting.
- Park reservation (individuals per reservation) increase from 9,262 in CY13 to 24,059 in CY 2014.
- Zero park staff injury loss-time hours.

Park Department

Operating Indicators

Columbia County, Oregon



Columbia County

Parks

Account: 202

Fund Budget Summary

	FY16	FY15	FY15	FY14	FY13
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	293,921	598,016	452,828	464,319	989,145
Total Beginning Balance	293,921	598,016	452,828	464,319	989,145
Intergovernmental	142,500	111,154	141,500	179,151	130,918
Fees, Permits, Fines, Service Charges	223,600	210,678	211,400	216,812	188,462
Other Resources	601,750	3,524	2,200	374,329	17,498
Current Year Restricted	967,850	325,355	355,100	770,292	336,878
Transfers from County Funds	0	-7,567	7,757	7,567	41,018
Current Year Other Resources	0	-7,567	7,757	7,567	41,018
Total Available Resources	1,261,771	915,805	815,685	1,242,178	1,367,041
 <u>Expenditures</u>					
Salary	185,048	192,130	176,290	181,001	187,135
Benefits	100,033	90,935	91,358	87,838	95,910
PR Transfers (Unemp, PERS Bond & Reserve)	<u>23,989</u>	<u>15,189</u>	<u>23,140</u>	<u>23,479</u>	<u>3,505</u>
Personnel	309,070	298,254	290,787	292,318	286,550
Materials & Services	<u>196,725</u>	<u>208,059</u>	<u>204,450</u>	<u>257,310</u>	<u>207,113</u>
Program Budget	505,794	506,312	495,237	549,628	493,663
Capital	0	47,598	105,000	5,425	137,884
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	79,307	67,974	66,996	89,108	271,176
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	585,101	621,884	667,233	644,161	902,723
Fund Contingency	676,669	0	148,451	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	1,261,771	621,884	815,685	644,161	902,723
Ending Fund Balance	0	293,921	0	598,016	464,319
No Mos Operating Reserve*	13.56	4.24	1.11	11.17	9.21

*Calculation excludes SDC Contingency

Authorized Positions - Full Time Equivalent

FY16	3.00
FY15	3.00
FY14	3.00
FY13	4.60
FY12	4.45
FY11	4.45

Fund Balance Analysis and Trends

Forest, Parks and Recreation Fund 202

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	5,000	4,284	3,998	3,256	1,767
Assigned (cumulative PERS reserve)	0	7,567	0	0	0
Restricted Fund Program Resources	168,505	477,749	372,032	907,250	142,825
Grant or Special Purpose (SDCs)	120,416	108,416	88,289	78,639	69,252
Total Fund Balance	293,921	598,016	464,319	989,145	213,844
Ending Fund Balance	676,669	293,921	598,016	464,319	989,145

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

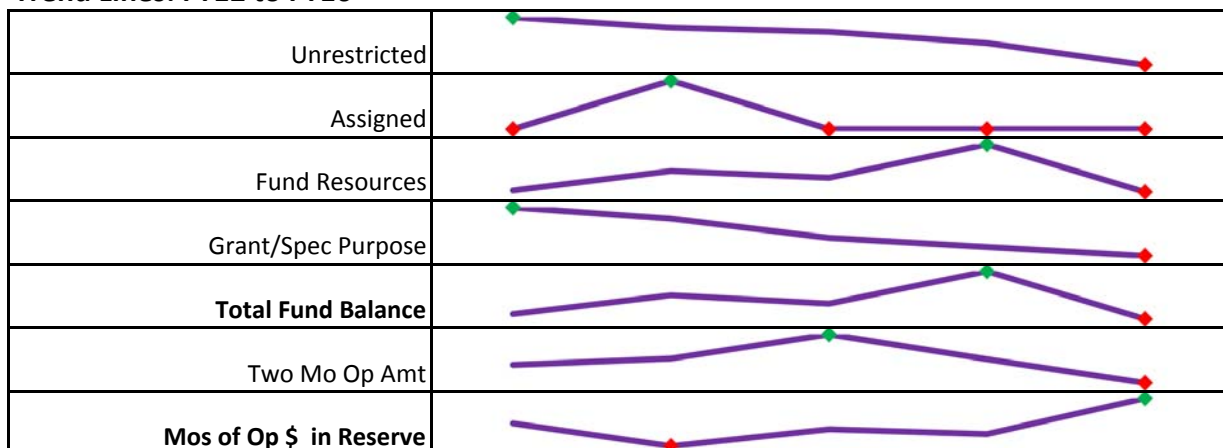
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	80,301	81,854	87,691	81,693	75,982
Months of Operating \$ in Reserve	13.56	4.24	11.17	9.21	23.97
Compliant with Policy?	yes	yes	yes	yes	yes
Operating Reserve Trend	Improving	Declining	Improving	Declining	Improving

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

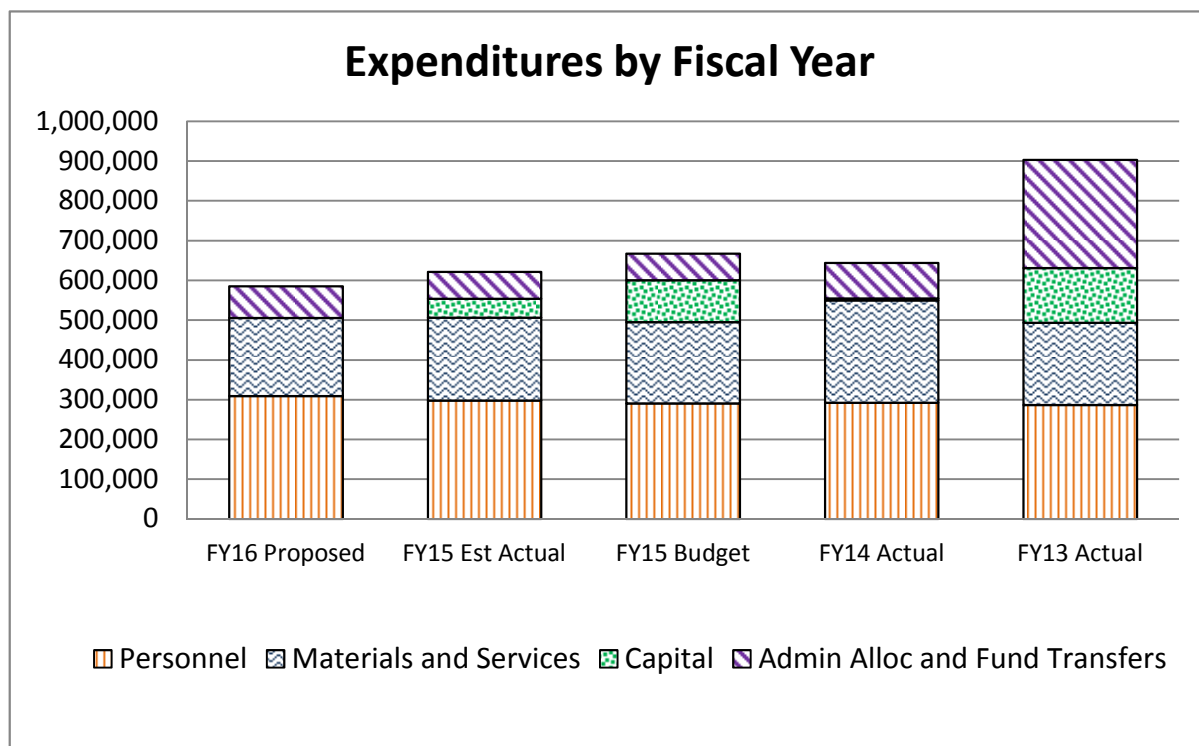
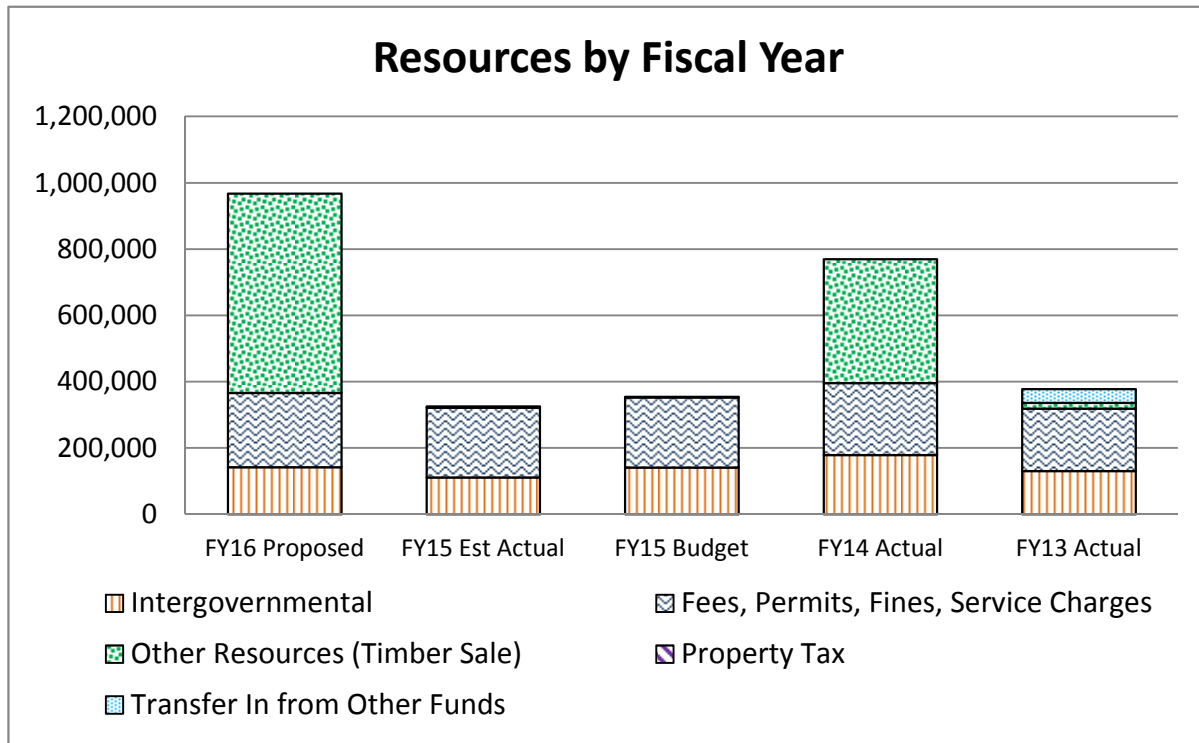
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	12.96	4.20	11.67	8.49	22.21

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Parks



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report
FY16 Proposed Budget

Forest, Park & Recreation Fund

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
202 Forest, Park & Recreation Fund								
Revenue								
0	0	0	0	202-00-00-3001	Beginning Cash Balance		0	0
0	0	7,567	7,567	202-00-00-3002	Assigned Beginning Cash Bal		0	0
907,250	372,032	336,468	477,749	202-00-00-3004	Restricted Cash Bal		168,505	163,067
3,256	3,998	4,000	4,284	202-00-00-3005	Non-spendable Beg'ng Cash Bal		5,000	5,000
78,639	88,289	104,793	108,416	202-00-01-3004	SDC Begin Bal		120,416	120,416
989,145	464,319	452,828	598,016		Restricted Fund Balance		293,921	288,483
0	1,500	0	0	202-00-00-3031	SDC-Scappoose UG Area		0	0
1,628	1,628	1,000	814	202-00-00-3032	SDC-St Helens UG Area		1,000	1,000
7,564	16,500	11,000	16,500	202-00-00-3033	SDC-Rural Area		11,000	11,000
27,728	30,661	45,000	28,525	202-00-00-3250	Fees and Contributions		45,000	45,000
100,401	102,868	95,000	82,031	202-00-00-3251	Camping Fees		95,000	95,000
137,321	153,157	152,000	127,870		Rest Fees, Lic, Perm, Fines,		152,000	152,000
0	0	0	0	202-00-00-3802	SPWF fed disaster 1733		0	0
0	0	0	0		Restr Fed Grant/Donation		0	0
96,903	102,210	125,000	62,174	202-00-00-3070	State RV License Apportion		125,000	125,000
32,050	0	15,000	15,825	202-00-00-3502	Boat Dock Facilities - St Reim		16,000	16,000
128,953	102,210	140,000	77,999		Restr State/ Local Govt Grant/		141,000	141,000
1,000	1,500	1,500	2,869	202-00-00-3575	Camp Wilkerson Donation Acct		1,500	1,500
965	0	0	0	202-00-00-3576	Hudson-Parcher Donation Acct		0	0
0	40,000	0	0	202-00-00-3578	Marine Facilities Donation Acc		0	0
0	35,441	0	0	202-00-00-3700	Grants, Donations for CZ Trail		0	0
1,965	76,941	1,500	2,869		Restr Private Grant/Donation		1,500	1,500
0	7,567	7,757	0	202-00-00-3086	PERS Reserve		0	0
41,018	0	0	0	202-00-00-3568	O & C Title III Grant		0	0
0	0	0	0	202-00-00-3900	Transfer, Trail Fund for CZ		0	0
41,018	7,567	7,757	0		Rest Interfund Transf/Intrnl S		0	0
3,880	1,505	1,000	1,216	202-00-00-3020	Interest on Investments		1,500	1,500
458	499	200	0	202-00-00-3023	Interest on SDC Investments		0	0
0	0	0	0	202-00-00-3060	Sale of Forest Products		600,000	600,000
689	1,234	1,000	5,561	202-00-00-3100	Refund of Misc. Expenses		0	0
12,471	1,260	0	0	202-00-00-3120	Rent Revenue		0	0
0	1,534	0	0	202-00-00-3122	Sale of Equipment		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	0	387	202-00-01-3020	Park SDC Interest		250	250
17,498	6,033	2,200	7,164		Other Resources (Restr)		601,750	601,750
				02	Parks Operation			
0	600	0	0	202-02-00-3252	Park Host Rent		0	0
600	13,790	14,400	11,400	202-02-00-3261	Residential Rentals		21,600	21,600
140	0	0	0	202-02-00-3262	Application Fee		0	0
740	14,390	14,400	11,400		Rest Fees, Lic, Perm, Fines,		21,600	21,600
740	14,390	14,400	11,400	02	Parks Operation		21,600	21,600
				05	Camp Wilkerson			
15,806	17,459	20,000	18,980	202-05-00-3250	Camping Fees		20,000	20,000
34,596	31,806	25,000	39,250	202-05-00-3251	Camping & Day Use Fees,Wilkerson		30,000	30,000
50,401	49,265	45,000	58,230		Rest Fees, Lic, Perm, Fines,		50,000	50,000
0	0	0	0	202-05-00-3271	Chuck Ashcroft Memorial Fund		0	0
0	0	0	0		Restr Private Grant/Donation		0	0
0	368,296	0	0	202-05-00-3060	Sale of Forest Products		0	0
0	368,296	0	0		Other Resources (Restr)		0	0
50,401	417,561	45,000	58,230	05	Camp Wilkerson		50,000	50,000
1,367,041	1,242,178	815,685	883,549		Revenue		1,261,771	1,256,333
					Expense			
2,991	192	0	46,523	202-00-00-4594	Refunds		300	300
2,991	192	0	46,523		Materials and Services		300	300
				01	Parks Administrative			
60,555	73,593	77,923	58,005	202-01-00-4011	Assist Director, Public Works	1.00	82,411	82,653
39,450	41,502	43,924	33,227	202-01-00-4053	Department Secretary	1.00	46,228	46,363
1,376	459	3,000	870	202-01-00-4090	Overtime		3,000	3,000
20,609	15,443	17,016	12,258	202-01-00-4101	PERS		18,897	18,951
7,563	8,840	9,551	7,028	202-01-00-4102	FICA Tax		10,070	10,099
659	788	950	1,222	202-01-00-4103	Workers' Compensation Ins.		1,321	1,325
35,129	39,612	42,597	31,963	202-01-00-4104	Insurance Benefits		45,902	45,902
56	58	58	35	202-01-00-4105	WBF		65	65
1,912	671	0	-1,656	202-01-00-4106	Unemployment		1,316	1,320
167,307	180,966	195,019	142,954		Personal Services	2.00	209,211	209,679
1,406	1,406	1,100	1,509	202-01-00-4310	Telephone		1,500	1,500
397	318	350	150	202-01-00-4311	Cellular Phone service		350	350
121	93	100	37	202-01-00-4320	Postage		100	100
1,098	1,099	1,000	368	202-01-00-4321	Office Supplies		1,000	1,000
90	133	500	734	202-01-00-4360	Materials and Supplies		1,000	1,000
1,263	1,416	1,100	1,020	202-01-00-4511	Electricity		1,500	1,500
570	832	0	492	202-01-00-4512	Gas - Heat		200	200
336	570	1,000	404	202-01-00-4513	Water & Sewer		750	750

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	40	0	72	202-01-00-4514	Garbage Service		100	100
2,880	2,880	3,000	2,195	202-01-00-4515	Contract Janitorial Service		2,500	2,500
10	425	0	0	202-01-00-4516	Building Repairs		0	0
10,008	11,116	13,700	11,697	202-01-00-4588	Property /Liab. Insurance Pymt		13,325	13,325
0	0	0	156	202-01-00-4594	Work Crew Fee Reimb.		0	0
0	0	10,000	0	202-01-00-4595	Road Dept Crew Reimb.		10,000	10,000
524	33	1,000	0	202-01-00-4609	Equipment Rental		0	0
4,082	2,646	8,000	900	202-01-00-4701	Advertising/Marketing		1,000	1,000
0	0	0	1,261	202-01-00-4705	Bank Charges		750	750
0	75	0	29	202-01-00-4710	Mileage		50	50
0	90	0	0	202-01-00-4715	Automobile Expense & Gas/Oil		0	0
339	1,063	0	398	202-01-00-4720	Conferences and Training		250	250
200	200	100	0	202-01-00-4730	Membership Dues		100	100
656	811	500	1,557	202-01-00-4901	Miscellaneous Expense		1,500	1,500
23,982	25,245	41,450	22,980		Materials and Services		35,975	35,975
0	9,990	10,894	8,041	202-01-00-4107	PERS Bond		9,957	9,471
0	5,084	5,493	4,053	202-01-00-4108	PERS 822		5,792	5,809
38,261	43,443	44,496	32,815	202-01-00-4593	Admin Allocation-General Fund		58,307	58,307
178,455	0	0	0	202-01-00-5310	Transfer to General Fund		0	0
42,485	31,282	9,500	0	202-01-00-5312	Work Crew Fees		0	0
259,201	89,800	70,383	44,908		Transfers		74,056	73,587
0	0	148,451	0	202-01-00-5401	Operating Contingencies		676,669	671,220
0	0	0	0	202-01-01-5401	SDC operating contingency		0	0
0	0	148,451	0		Contingencies		676,669	671,220
450,491	296,011	455,304	210,842	01	Parks Administrative	2.00	995,911	990,460
			02		Parks Operation			
47,743	50,047	51,442	39,159	202-02-00-4062	Parks Maintenance Worker II	1.00	53,409	53,565
28,730	7,448	0	0	202-02-00-4085	Park Host		0	0
6,312	1,385	0	1,883	202-02-00-4090	Overtime		0	0
15,011	7,402	7,331	5,713	202-02-00-4101	PERS		8,839	8,865
6,308	4,504	3,935	3,106	202-02-00-4102	FICA Tax		4,086	4,098
2,730	2,645	1,877	2,558	202-02-00-4103	Workers' Compensation Ins.		2,246	2,253
7,174	7,446	8,013	6,035	202-02-00-4104	Insurance Benefits		8,573	8,573
76	42	29	3	202-02-00-4105	WBF		33	33
1,563	366	0	-1,321	202-02-00-4106	Unemployment		534	536
0	0	0	0	202-02-00-4110	Flood Overtime		0	0
115,647	81,284	72,628	57,136		Personal Services	1.00	77,720	77,923
2,625	2,812	3,000	2,147	202-02-00-4310	Telephone		3,000	3,000
15,409	19,275	20,000	7,076	202-02-00-4360	Materials and Supplies		20,000	20,000
0	0	0	0	202-02-00-4403	OYCC		0	0
16,479	17,952	15,000	11,889	202-02-00-4511	Electricity		15,000	15,000
610	1,068	1,000	607	202-02-00-4513	Water & Sewer		750	750
10,581	12,222	10,000	10,155	202-02-00-4514	Garbage Service		12,000	12,000
9,148	6,604	5,000	21,355	202-02-00-4516	Building/Infrastructure Repair		5,000	5,000
1,176	2,766	2,000	1,340	202-02-00-4518	Fuel - Propane		2,000	2,000

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	2,000	0	0	202-02-00-4522	Non-Cap Equipment		0	0
5,274	11,883	2,000	4,777	202-02-00-4609	Equipment Rental		2,000	2,000
738	3,619	2,000	1,968	202-02-00-4634	Equipment Repairs		3,000	3,000
58	135	0	116	202-02-00-4710	Mileage		200	200
9,454	11,389	8,000	8,847	202-02-00-4711	Vehicle Fuel		8,000	8,000
1,199	2,287	1,500	6,563	202-02-00-4714	Vehicle Maintenance		5,000	5,000
83	100	0	0	202-02-00-4715	Automobile Expense & Gas/Oil		0	0
3	285	1,500	0	202-02-00-4720	Conferences and Training		0	0
15,873	850	1,000	0	202-02-00-4786	Hudson Park Expenses		0	0
903	0	0	0	202-02-00-4790	CZ Trail Grant Expense		0	0
4,724	8,214	1,000	283	202-02-00-4795	Scappoose R.V. Park Expenses		0	0
7,254	1,164	1,000	0	202-02-00-4796	Big Eddy Park Expenses		0	0
750	586	1,000	1,785	202-02-00-4797	Prescott Beach Expenses		0	0
311	384	0	0	202-02-00-4798	Asburry Acres Expenses		0	0
33,777	84,364	55,000	67,940	202-02-00-4841	Contract Temp. Services		45,000	45,000
0	0	0	0	202-02-00-4842	RARE Student Exp		0	0
2,810	1,308	1,000	564	202-02-00-4901	Miscellaneous Expense		1,000	1,000
7,426	7,882	10,000	6,786	202-02-00-4992	Boat Dock Facilities		10,000	10,000
146,666	199,150	141,000	154,198		Materials and Services		131,950	131,950
29,215	0	0	0	202-02-00-5001	Trucks		0	0
29,215	0	0	0		Capital Outlay		0	0
0	4,583	4,489	3,583	202-02-00-4107	PERS Bond		4,040	3,843
0	2,335	2,263	1,806	202-02-00-4108	PERS 822		2,350	2,357
975	3,333	3,000	482	202-02-00-5311	Tipping fees		1,500	1,500
8,625	10,075	0	9,425	202-02-00-5312	Work Crew Fees		9,500	9,500
9,600	20,326	9,752	15,296		Transfers		17,390	17,200
301,129	300,760	223,381	226,630	02	Parks Operation	1.00	227,059	227,072
				03	Capital Projects			
0	283	0	0	202-03-00-5021	J.J.Collins-East Trans.Tie-Up		0	0
52,410	3,822	10,000	0	202-03-00-5031	C-Z Trail Improvements		0	0
56,258	0	0	0	202-03-00-5051	Bridges (Beaver Creek)		0	0
108,668	4,105	10,000	0		Capital Outlay		0	0
108,668	4,105	10,000	0	03	Capital Projects		0	0
				05	Camp Wilkerson			
0	350	0	0	202-05-00-4003	Park Host		0	0
2,969	6,218	0	0	202-05-00-4085	Park Host-Big Eddy		0	0
365	415	0	0	202-05-00-4101	PERS		0	0
227	476	0	0	202-05-00-4102	FICA Tax		0	0
0	157	0	0	202-05-00-4103	Workers' Compensation Ins.		0	0
5	10	0	0	202-05-00-4105	WBF		0	0
30	57	0	0	202-05-00-4106	Unemployment		0	0
3,595	7,683	0	0		Personal Services		0	0
626	468	500	718	202-05-00-4310	Telephone		300	300

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
1,114	2,532	5,000	4,329	202-05-00-4360	Materials and Supplies		5,000	5,000
3,285	4,289	5,000	3,734	202-05-00-4511	Electricity		4,000	4,000
3,704	3,217	3,500	3,009	202-05-00-4514	Garbage Service		4,000	4,000
2,433	4,148	2,500	6,699	202-05-00-4516	Building Repairs		3,000	3,000
2,631	3,222	2,000	1,840	202-05-00-4518	Fuel Propane		2,000	2,000
13,066	1,450	1,000	2,728	202-05-00-4594	Refunds		10,000	10,000
3,877	4,230	2,000	3,372	202-05-00-4609	Equipment Rental		2,000	2,000
442	178	500	0	202-05-00-4634	Equipment Repairs		0	0
1,034	923	1,000	269	202-05-00-4711	Vehicle Fuel		1,000	1,000
0	150	0	0	202-05-00-4715	Auto Expense		0	0
0	7,643	9,000	5,400	202-05-00-4841	Contact Services		7,200	7,200
1,262	273	0	178	202-05-00-4901	Miscellaneous Expense		0	0
33,473	32,722	32,000	32,274		Materials and Services		38,500	38,500
0	1,320	95,000	59,905	202-05-00-5006	Shower Extension		0	0
0	1,320	95,000	59,905		Capital Outlay		0	0
0	244	0	0	202-05-00-4107	PERS Bond		0	0
0	148	0	0	202-05-00-4108	PERS 822		0	0
0	0	0	55	202-05-00-5311	Tipping fees		0	0
2,375	975	0	975	202-05-00-5312	Work Crew Fees		0	0
0	0	0	1,930	202-05-00-5350	Capital Asset Transfer		0	0
2,375	1,367	0	2,960		Transfers		0	0
39,443	43,093	127,000	95,139	05	Camp Wilkerson		38,500	38,500
902,723	644,161	815,685	579,134		Expense	3.00	1,261,771	1,256,333
1,367,041	1,242,178	815,685	883,549		Revenue Total		1,261,771	1,256,333
902,723	644,161	815,685	579,134		Expense Total	3.00	1,261,771	1,256,333
464,319	598,016	0	304,414		Grand Total		0	0

Inmate Benefit Fund - Fund 210

This fund is a fiduciary fund of the County and exists to account for assets administered by the County on behalf of and for the benefit of inmates.

FY 2015 - 2016 Highlights and Significant Changes

With the revival of the County Jail, and the forecast of increased jail population, it is expected that revenue to the inmate benefit fund will increase in 2016.

FY 2014-2015 Accomplishments

A new contract services provider for inmate benefits was selected.

Columbia County

Inmate Benefit Fund

Account: 210

Fund Budget Summary

	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	52,850	28,165	21,251	44,877	67,899
Total Beginning Balance	52,850	28,165	21,251	44,877	67,899
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	60,025	58,026	75,075	75,549	121,251
Current Year Restricted	60,025	58,026	75,075	75,549	121,251
Transfers from County Funds	0	-1,018	0	0	0
Current Year Other Resources	0	-1,018	0	0	0
Total Available Resources	112,875	85,173	96,326	120,427	189,150
Expenditures					
Salary	0	0	0	23,136	23,394
Benefits	0	0	0	14,332	16,567
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,153</u>	<u>496</u>
Personnel	0	0	0	40,620	40,456
Materials & Services	<u>35,900</u>	<u>32,323</u>	<u>40,500</u>	<u>36,664</u>	<u>82,582</u>
Program Budget	35,900	32,323	40,500	77,284	123,038
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	15,000	0	10,000	15,995	21,234
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	50,900	32,323	50,500	93,280	144,273
Fund Contingency	61,975	0	45,826	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	112,875	32,323	96,326	93,280	144,273
Ending Fund Balance	0	52,850	0	27,147	44,877
No Mos Operating Reserve	20.72	19.62	13.58	4.39	4.39

Authorized Positions - Full Time Equivalent

FY16	0.00
FY15	0.00
FY14	0.50
FY13	0.50
FY12	0.25
FY11	0.50

Fund Balance Analysis and Trends

Inmate Benefit

Fund 210

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	774	813	644
Assigned (cumulative PERS reserve)	0	1,018	0	0	0
Restricted Fund Program Resources	52,850	26,129	44,103	67,086	56,983
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	52,850	27,147	44,877	67,899	57,627
Ending Fund Balance	61,975	52,850	27,147	44,877	67,899

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

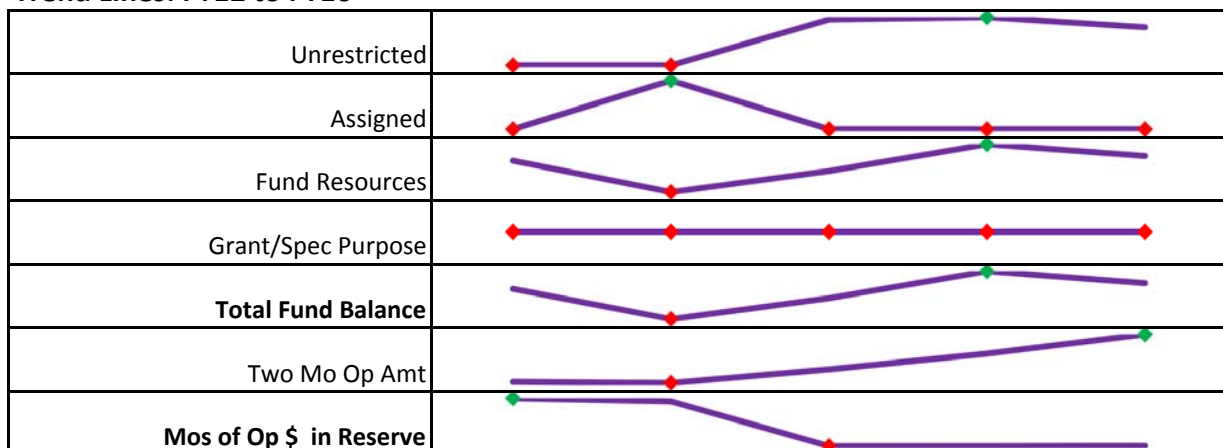
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	5,983	5,387	12,355	20,424	30,328
Months of Operating \$ in Reserve	20.72	19.62	4.39	4.39	4.48
Compliant with Policy?	yes	yes	yes	yes	yes
Operating Reserve Trend	Improving	Improving	Declining	Declining	Declining

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

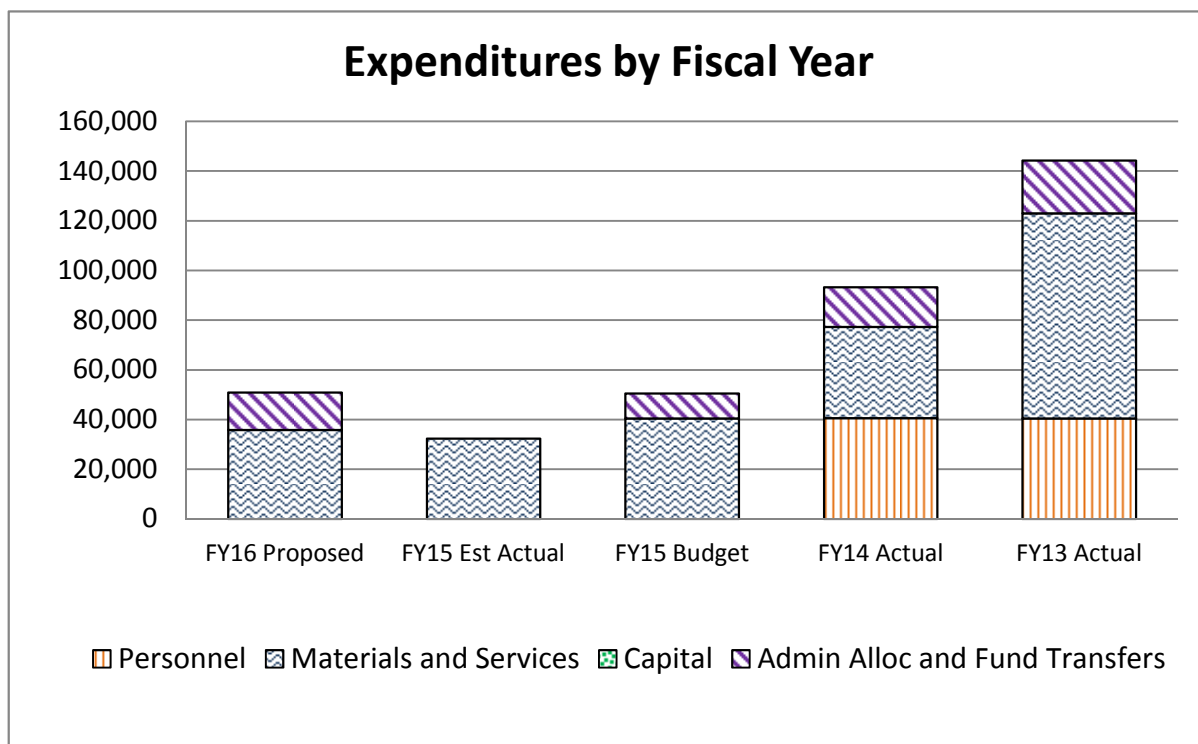
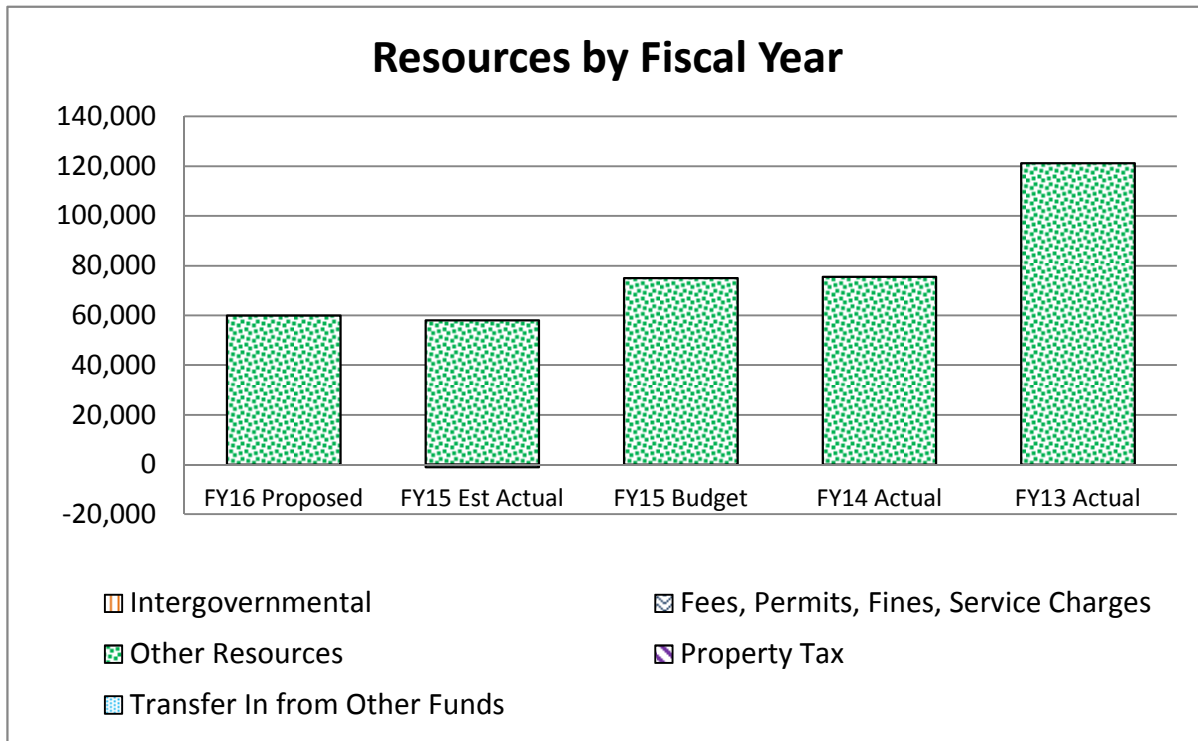
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	16.20	17.67	9.70	7.14	6.57

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Inmate Benefit Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Inmate Benefit Expense Fund

FY16 Proposed Budget

User: cuellaj
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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
210 Inmate Benefit Expense Fund								
Revenue								
0	0	0	0	210-00-00-3001	Beginning Cash Balance		0	0
0	0	1,107	1,018	210-00-00-3002	Assigned Begin Bal		0	0
67,086	44,103	19,345	27,147	210-00-00-3004	Restricted Cash Bal		52,850	52,850
813	774	800	0	210-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
67,899	44,877	21,251	28,165		Restricted Fund Balance		52,850	52,850
216	149	75	14	210-00-00-3020	Interest on Investments		25	25
13,487	10,844	10,000	11,680	210-00-00-3061	Commissary Profits Rev		10,000	10,000
62,931	64,550	65,000	37,727	210-00-00-3062	Telephone Commission		50,000	50,000
44,607	0	0	0	210-00-00-3063	Commissary PassThru Rev. (Aram)		0	0
10	7	0	16	210-00-00-3120	Misc Revenue		0	0
121,251	75,549	75,075	49,436		Other Resources (Restr)		60,025	60,025
189,150	120,427	96,326	77,601		Revenue		112,875	112,875
Expense								
01								
23,053	23,028	0	0	210-01-00-4079	Civil Clerk		0	0
340	108	0	0	210-01-00-4090	OT		0	0
5,510	3,229	0	0	210-01-00-4101	PERS		0	0
1,520	1,231	0	0	210-01-00-4102	FICA		0	0
29	25	0	0	210-01-00-4103	Workers comp		0	0
9,494	9,834	0	0	210-01-00-4104	Insurance Benefit		0	0
15	14	0	0	210-01-00-4105	WBF		0	0
496	134	0	-392	210-01-00-4106	Unemployment Insurance		0	0
40,456	37,602	0	-392		Personal Services		0	0
2,068	712	500	471	210-01-00-4360	Supplies		1,000	1,000
30,902	0	0	0	210-01-00-4363	Aramark Commissary Expense		0	0
0	0	0	0	210-01-00-4370	Law Library System		0	0
0	0	0	0	210-01-00-4371	Programs, Transfer to GF		0	0
49,545	35,692	40,000	36,031	210-01-00-4379	Inmate Benefit Expense		35,000	35,000
67	260	0	-105	210-01-00-4705	Bank Fees		0	0
82,582	36,664	40,500	36,397		Materials and Services		36,000	36,000
0	2,000	0	0	210-01-00-4107	PERS Bond		0	0
0	1,018	0	0	210-01-00-4108	PERS 822		0	0
0	4,046	0	0	210-01-00-4593	Admin Alloc		0	0

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
21,234	11,949	10,000		0 210-01-00-5331	Transfer to Jail - Program		15,000	15,000
21,234	19,013	10,000	0		Transfers		15,000	15,000
0	0	45,826	0	0 210-01-00-5401	Operating Contingencies		61,875	61,875
0	0	45,826	0		Contingencies		61,875	61,875
144,273	93,280	96,326	36,004	01			112,875	112,875
144,273	93,280	96,326	36,004		Expense		112,875	112,875
189,150	120,427	96,326	77,601		Revenue Total		112,875	112,875
144,273	93,280	96,326	36,004		Expense Total		112,875	112,875
44,877	27,147	0	41,597		Grand Total		0	0

Sheriff's Office Jail Operations - Fund 220

The Sheriff is identified in state law as the keeper of the County Jail. In Columbia County, the Sheriff is also designated as the Supervisory Authority for all inmates committed to the jail for a period of one year or less. In keeping the jail, the Sheriff:

- (1) has custody and control of all persons legally committed or confined in the local correctional facility of the county of the sheriff during the period of the commitment or confinement;
- (2) must insure that confined detainees and prisoners:
 - (a) Will be fed daily at least three meals served at regular times, with no more than 14 hours between meals except when routinely absent from the facility for work or other purposes,
 - (b) Will be fed nutritionally adequate meals in accordance with a plan reviewed by a registered dietitian or the Oregon Health Authority,
 - (c) Be provided special diets as prescribed by the designated facility physician or nurse practitioner,
 - (d) Shall have food procured, stored, prepared, distributed and served under sanitary conditions, as defined by the authority under ORS 624.041;
- (3) must insure that the facility is clean, and provide each confined detainee or prisoner:
 - (a) Materials to maintain personal hygiene,
 - (b) Clean clothing twice weekly,
 - (c) Mattresses and blankets that are clean and fire-retardant;
- (4) must require each prisoner to shower at least twice weekly;
- (5) shall forward, without examination or censorship, each prisoner's outgoing written communications to the Governor, jail administrator, Attorney General, judge, Department of Corrections or the attorney of the prisoner;
- (6) keep the facility safe and secure in accordance with the State of Oregon Structural Specialty Code and Fire and Life Safety Code;
- (7) have and provide each prisoner with written rules for inmate conduct and disciplinary procedures. If a prisoner cannot read or is unable to understand the written rules, the information shall be conveyed to the prisoner orally.
- (8) not restrict the free exercise of religion unless failure to impose the restriction will cause a threat to facility or order; and
- (9) safeguard and insure that the prisoner's legal rights to access to legal materials

Oregon law also provides for agreements with other counties to house inmates on behalf of the County if there are not enough funds to house them locally.

FY 2015-2016 Highlights and Significant Changes

After the fortunes of the jail were reversed in 2014-15 thanks to a last-minute, voter approved operating levy that breathed new life into the jail when it was scheduled to close (see 2014-15 Accomplishments, below), the most significant change is the expectation to be up to near 100 beds for local inmates by the end of the fiscal year. Hiring goals are set for getting a full contingent of staff to have the jail operating with the number of personnel and resources necessary to house a total of 185 inmates (counting federal prisoners that help offset the full cost of running the jail).

As mentioned in the Sheriff's Office General Fund FY 2015-16 Highlights and Significant Changes, Warrants and Restraining Orders have been moved into the jail to be handled by a jail clerk, who will also help with booking inmates, filing paperwork, answering phones and processing inmate records. The clerk position will provide critical administrative services that will both save money over the cost of a deputy, and bring additional revenue into the jail through processes designed to recover costs from inmates who have been lodged in the jail in the past and still have money owing. Warrants and Restraining Orders will be kept full-time in the jail, instead of part-time in the jail and part-time in the front office. For many years, reduced jail staffing had meant splitting the duties for these records—which led to certain inefficiencies that have been remedied with the addition of the jail clerk position.

The Jail will be instituting a new Jail Management System (JMS) after the previous system became error-prone and ineffective in managing inmate records. The new JMS is expected to interface with the Sheriff's Office's new RMS and, consequently with the regional data system designed to improve law enforcement data programs throughout Northwest Oregon and Southwest Washington.

FY 2014-2015 Accomplishments

When voters passed the operating levy to keep the jail from closing, we began in earnest to reverse the closure steps we had been taking and begin the hiring process. Openings in the jail were announced in July 2014. We promoted one patrol deputy to corrections lieutenant and hired a retire police chief as another lieutenant in the jail to help us with our hiring and organizational restructuring to prepare for the new hires. Our recruiting team has been going to career fairs around the state, competing for personnel who can help us staff our jail with the best possible employees.

We expect to have seven new deputies hired and a clerk position filled by the end of the 2014-15 fiscal year. Attrition during the year has increased the number of new hires we need. We have been able to keep the jail operational and to even expand capacity



during the fiscal year thanks to an aggressive training program on the part of our staff and a creative temporary deputy program that has brought part-time corrections deputies and technicians into the jail to fill many of the holes in our mandatory staffing levels.

We began the fiscal year with just 25 local beds allowed to us. The matrix release program that had carried our jail's sustainability the last three years had left us releasing more than 65



inmates per month. Since the jail has been able to increase its ability to hold more prisoners longer, the rate of forced release of inmates continues to go down. Toward the end of the fiscal year, the monthly forced releases were down to 22 per month – a reduction of over 65 percent!

When the jail was able to stay open, we were able to maintain custody on a number of inmates who were scheduled to be released if it closed. A number of

those inmates have since gone to prison. It is unclear as to whether we would have been able to relocate these inmates in time for trial and hold on to them for transport to prison. Instead, they remained in custody, went to trial, were convicted, and sent to prison to serve their sentences.

The jail was also able to retain custody on high profile prisoners who had been committing burglaries in the county. The County burglary rate appears to be going back down since these have been in custody and eventually sent to prison, as well.

On a fiscal level, the jail fund became its own fund apart from the general fund helping to clearly define all jail funds as staying in the jail from year to year.

Columbia County

Jail Operations Fund

Account: 220

Fund Budget Summary					
	FY16	FY15	FY15	FY14*	FY13*
<u>Revenues</u>	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Restricted Beginning Balance	1,158,992	0	0	200,000	300,000
Total Beginning Balance	1,158,992	0	0	200,000	300,000
Property Tax	2,463,471	2,299,495	2,116,004		
Intergovernmental	30,000	30,250	32,250	31,928	0
Fees, Permits, Fines, Service Charges	1,657,700	1,752,731	1,704,700	2,364,883	2,174,919
Other Resources	2,300	18,121	0	88	61
Current Year Restricted	4,153,471	4,100,597	3,852,954	2,396,899	2,174,980
General Fund Balancing				736,183	1,013,536
Transfers from County Funds	1,335,186	1,778,258	1,802,192	306,231	312,293
Current Year Other Resources	1,335,186	1,778,258	1,802,192	1,042,414	1,325,829
Total Available Resources	6,647,648	5,878,855	5,655,146	3,639,313	3,800,809
<u>Expenditures</u>					
Salary	1,918,766	1,712,394	1,622,349	1,377,709	1,438,761
Benefits	1,036,107	812,047	971,322	702,191	834,304
PR Transfers (Unemp, PERS Bond & Reserve)	<u>220,704</u>	<u>147,541</u>	<u>179,479</u>	<u>167,345</u>	<u>30,508</u>
Personnel	3,175,577	2,671,981	2,773,150	2,247,245	2,303,572
Materials & Services	<u>1,676,266</u>	<u>1,686,256</u>	<u>1,569,549</u>	<u>1,210,411</u>	<u>1,306,658</u>
Program Budget	4,851,843	4,358,237	4,342,699	3,457,655	3,610,230
Capital	805,500	164,345	405,000	0	12,416
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	287,304	197,282	197,282	181,658	178,163
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	5,944,646	4,719,863	4,944,981	3,639,313	3,800,809
Fund Contingency	703,002	0	710,165	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	6,647,648	4,719,863	5,655,146	3,639,313	3,800,809
Ending Fund Balance	0	1,158,992	0	0	0
No Mos Operating Reserve	1.82	3.3	2.05	0	0

* 100-08 Jail Dept Data for comparison only

Authorized Positions - Full Time Equivalent

FY16 (no Sheriff's Office furlough)	32.28	Staffing up process with Levy
FY15 (no Sheriff's Office furlough)	27.20	Staffing up process with Levy
FY14 (no Sheriff's Office furlough)	21.40	no CoLA
FY13 (no Sheriff's Office furlough)	21.40	Layoffs required; no CoLA
FY12 (no Sheriff's Office furlough)	26.20	no CoLA
FY11 (no Sheriff's Office furlough)	26.98	

Fund Balance Analysis and Trends

Jail Operations Fund (start FY15)

Fund 220

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	50,000	0	NA	NA	NA
Assigned	0	0	NA	NA	NA
Restricted Fund Program Resources	1,108,992	0	NA	NA	NA
Grant or Special Purpose	0	0	NA	NA	NA
Total Fund Balance	1,158,992	0	NA	NA	NA
Ending Fund Balance	703,002	1,158,992	NA	NA	NA

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

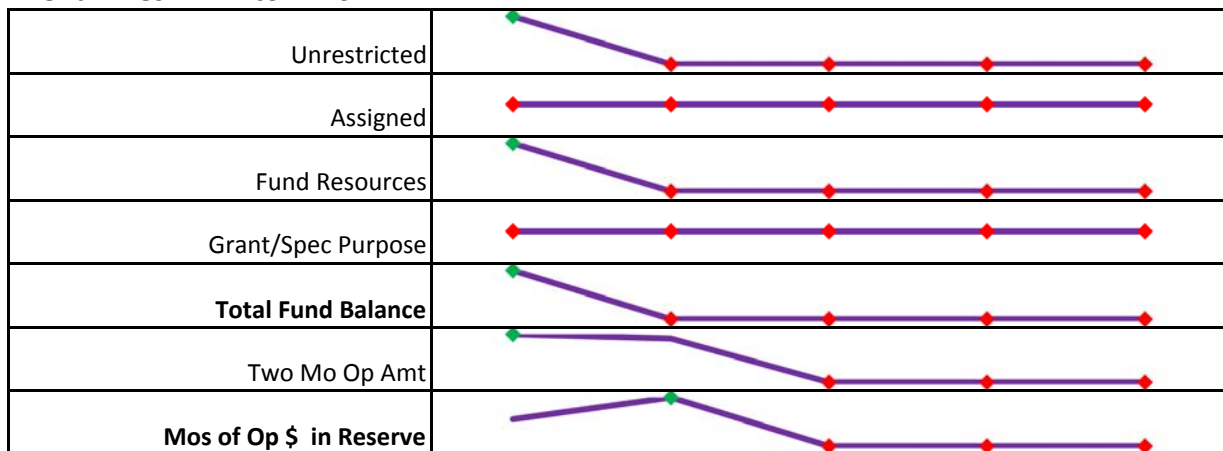
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	771,857	701,783	NA	NA	NA
Months of Operating \$ in Reserve	1.82	3.30	NA	NA	NA
Compliant with Policy?	no	yes	NA	NA	NA
Operating Reserve Trend	Declining	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	1.56	2.87	NA	NA	NA

Trend Lines: FY12 to FY16

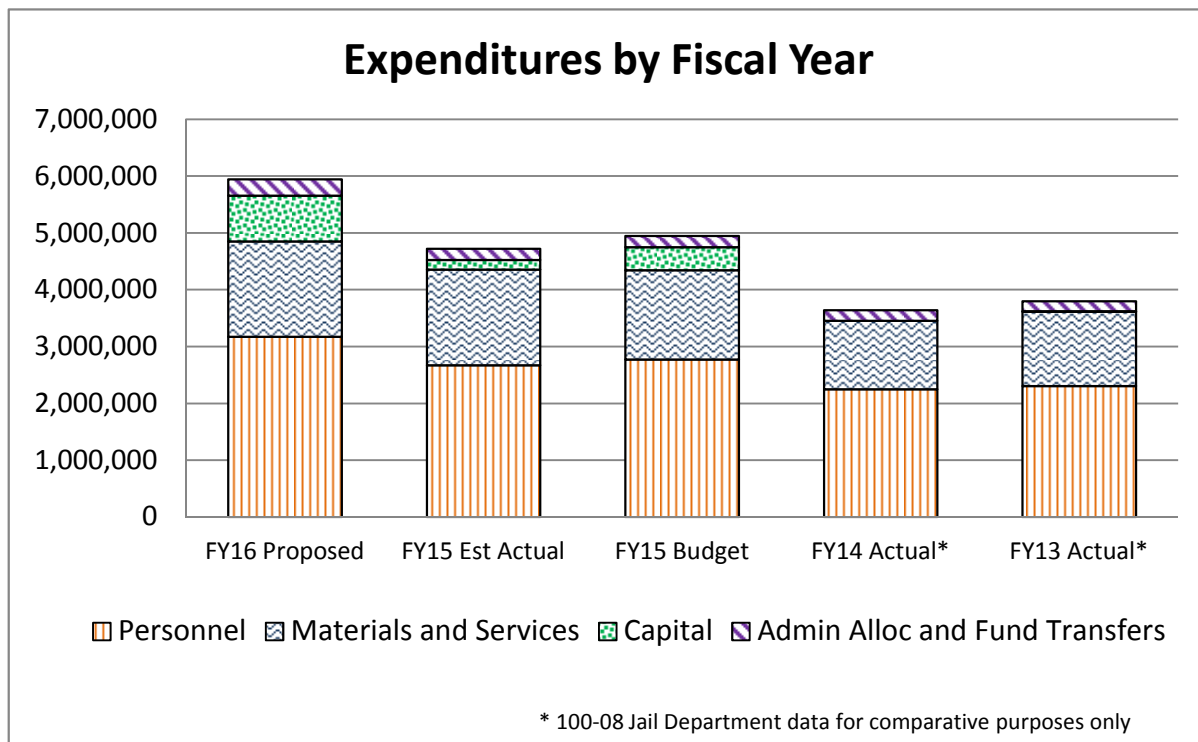
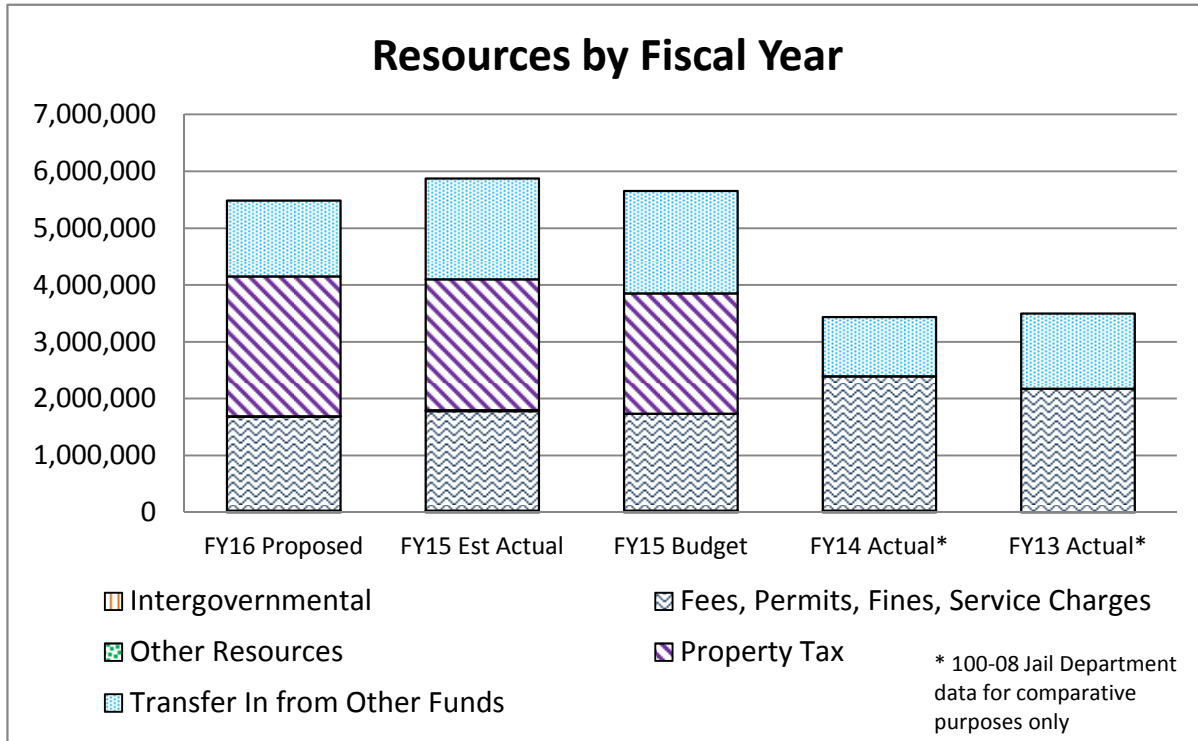
over five years, red is low point, green high point



Resource and Expenditure Charts

Jail Operations Fund

Fund start FY15



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Jail Operations Fund

FY16 Proposed Budget

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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				220	Jail Operations Fund			
					Revenue			
0	0	0	0	220-00-00-3004	Restricted Begin Bal		1,108,992	1,127,054
0	0	0	0	220-00-00-3005	Non-spendable begin bal		50,000	50,000
0	0	0	0		Restricted Fund Balance		1,158,992	1,177,054
0	0	45,000	8,261	220-00-00-3570	Jail Assessments		10,000	10,000
0	0	45,000	8,261		Rest Fees, Lic, Perm, Fines,		10,000	10,000
0	0	2,000	0	220-00-00-3632	SCAAP - Fed. Grant		0	0
0	0	2,000	0		Restr Fed Grant/Donation		0	0
0	0	30,250	30,250	220-00-00-3069	HB 3194 Jail Reinv		30,000	30,000
0	0	30,250	30,250		Restr State/ Local Govt Grant/		30,000	30,000
0	0	1,464,007	1,464,007	220-00-00-3080	Transfer from Gen Fund		1,000,000	1,000,000
0	0	30,000	11,255	220-00-00-3085	Justice Court Distr		32,000	55,000
0	0	1,494,007	1,475,262		Rest Interfund Transf/Intrnl S		1,032,000	1,055,000
0	0	0	4,114	220-00-00-3020	Interest on Investments		2,300	2,300
0	0	0	50,741	220-00-00-3100	Refund of Expenses		0	0
0	0	0	54,854		Other Resources (Restr)		2,300	2,300
0	0	2,116,004	2,250,958	220-00-00-3010	Property Tax		2,368,221	2,368,221
0	0	0	0	220-00-00-3015	Property Tax Prior Year		95,000	95,000
0	0	0	293	220-00-00-3022	Interest on Unsegregated Taxes		250	250
0	0	2,116,004	2,251,252		Property Tax (Restr)		2,463,471	2,463,471
				01	Jail Operational Activity			
0	0	10,000	12,587	220-01-00-3251	Boarding of Other Prisoners		0	0
0	0	2,500	1,507	220-01-00-3253	Boarding Work Release Prisoner		2,000	2,000
0	0	1,635,200	1,268,873	220-01-00-3254	Boarding of Federal Prisoners		1,635,200	1,635,200
0	0	12,000	5,571	220-01-00-3255	Inmate Boarding Fees		7,500	7,500
0	0	0	0	220-01-00-3552	SS housing receipts		3,000	3,000
0	0	1,659,700	1,288,539		Rest Fees, Lic, Perm, Fines,		1,647,700	1,647,700
0	0	256,185	128,093	220-01-00-3081	Transfer from Comm. Corr. 1145		256,186	256,186
0	0	20,000	0	220-01-00-3083	Inmate Fund Transfer		15,000	15,000
0	0	276,185	128,093		Rest Interfund Transf/Intrnl S		271,186	271,186
0	0	1,935,885	1,416,631	01	Jail Operational Activity		1,918,886	1,918,886

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				03	Inmate Transportation & Security			
0	0	32,000	16,000	220-03-00-3082	Transfer from Security Fund		32,000	32,000
0	0	32,000	16,000		Rest Interfund Transf/Intrnl S		32,000	32,000
0	0	32,000	16,000	03	Inmate Transportation & Security		32,000	32,000
0	0	5,655,146	5,252,510		Revenue		6,647,648	6,688,711
					Expense			
0	0	44,500	34,221	220-00-00-4001	Sheriff	0.50	46,783	46,919
0	0	44,479	33,453	220-00-00-4003	Undersheriff	0.50	47,514	47,652
0	0	0	41,916	220-00-00-4012	Jail Captain	1.00	76,706	76,930
0	0	0	0	220-00-00-4015	Office Manager	0.75	41,078	0
0	0	35,257	29,606	220-00-00-4052	Fiscal Assistant		0	40,494
0	0	0	0	220-00-00-4066	Support Supervisor	0.50	26,321	23,998
0	0	11,512	9,902	220-00-00-4079	Civil Clerk		0	0
0	0	0	410	220-00-00-4090	Overtime		0	0
0	0	15,659	17,127	220-00-00-4101	PERS		29,501	29,114
0	0	10,385	12,067	220-00-00-4102	FICA Tax		18,238	18,053
0	0	2,158	0	220-00-00-4103	Worker's Compensation		5,119	5,129
0	0	38,952	41,839	220-00-00-4104	Insurance Benefits		57,299	57,299
0	0	116	41	220-00-00-4105	WBF		106	106
0	0	0	-4,470	220-00-00-4106	Unemployment Insurance		2,384	2,360
0	0	203,018	216,112		Personal Services	3.25	351,049	348,055
0	0	500	0	220-00-00-4202	Consultants (SCAAP award)		500	500
0	0	0	15,331	220-00-00-4343	Hiring Supplies		5,000	5,000
0	0	15,000	0	220-00-00-4350	Uniforms		15,000	15,000
0	0	86,000	85,187	220-00-00-4588	GL and Property Insurance		95,969	95,969
0	0	5,000	2,395	220-00-00-4701	Publishing & Advertising		5,000	5,000
0	0	2,500	1,719	220-00-00-4720	Training and Conferences		3,500	3,500
0	0	500	5,332	220-00-00-4730	Dues		5,000	5,000
0	0	0	157	220-00-00-4810	Investigations		500	500
0	0	15,000	7,222	220-00-00-4845	Contract Legal Services		1,000	1,000
0	0	124,500	117,343		Materials and Services		131,469	131,469
0	0	6,914	11,088	220-00-00-4107	PERS Bond		14,493	13,565
0	0	4,015	5,588	220-00-00-4108	PERS 822		8,431	8,319
0	0	197,282	147,962	220-00-00-4593	Administrative Allocation		287,304	287,304
0	0	208,211	164,638		Transfers		310,228	309,188
0	0	637,165	0	220-00-00-5401	Contingency		628,002	606,647
0	0	73,000	0	220-00-00-5403	Additional Contingencies		75,000	75,000
0	0	710,165	0		Contingencies		703,002	681,647
				01	Jail Operational Activity			
0	0	190,700	151,291	220-01-00-4017	Lieutenant	2.75	193,385	193,805
0	0	0	0	220-01-00-4070	Sergeant	1.00	57,979	57,979
0	0	899,807	609,663	220-01-00-4072	Corrections Deputy	20.58	1,033,210	1,081,682

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	91,304	42,353	220-01-00-4074	Corrections Tech	2.00	64,092	64,092
0	0	0	7,414	220-01-00-4075	Corrections Clerk 128	1.00	30,799	30,799
0	0	0	3,071	220-01-00-4076	Support Services Supervisor		0	0
0	0	225,000	229,020	220-01-00-4090	Overtime		225,000	225,000
0	0	257,854	158,807	220-01-00-4101	PERS		242,232	253,806
0	0	107,620	79,056	220-01-00-4102	FICA Tax		122,742	126,482
0	0	33,168	19,137	220-01-00-4103	Worker's Compensation		47,123	48,559
0	0	473,979	185,921	220-01-00-4104	Insurance Benefits		504,684	504,397
0	0	757	446	220-01-00-4105	WBF		905	908
0	0	0	-22,276	220-01-00-4106	Unemployment Insurance		16,045	16,534
0	0	2,280,189	1,463,903		Personal Services	27.33	2,538,195	2,604,041
0	0	12,500	10,467	220-01-00-4310	Telephone-Video Arraignment		13,750	13,750
0	0	2,500	1,232	220-01-00-4311	Cell Phones & Pagers		1,650	1,650
0	0	0	0	220-01-00-4320	Shipping & Postage		2,000	2,000
0	0	20,000	16,546	220-01-00-4321	Office Supplies		18,000	18,000
0	0	4,500	2,102	220-01-00-4322	Copier Maintenance-Booking		4,500	4,500
0	0	0	0	220-01-00-4329	Security Devices		10,000	10,000
0	0	9,000	10,821	220-01-00-4330	Access Control Maint.		9,000	9,000
0	0	4,000	2,553	220-01-00-4334	Fingerprint Machine Maint.		4,000	4,000
0	0	0	0	220-01-00-4345	Radio Supplies		50,000	50,000
0	0	5,000	11,755	220-01-00-4350	Uniforms		5,500	5,500
0	0	4,000	2,685	220-01-00-4351	Dry Cleaning		4,400	4,400
0	0	2,500	100	220-01-00-4353	Bulletproof vests		6,000	6,000
0	0	110,000	124,819	220-01-00-4360	Supplies-Operating		121,000	121,000
0	0	313,789	217,992	220-01-00-4365	Food Supplies		210,941	210,941
0	0	1,500	7	220-01-00-4375	Supplies-Laundry		1,650	1,650
0	0	5,000	15,363	220-01-00-4376	Jail Clothes		6,050	6,050
0	0	2,000	4,967	220-01-00-4378	Bedding		2,200	2,200
0	0	85,000	47,649	220-01-00-4511	Electricity		93,500	93,500
0	0	35,000	18,361	220-01-00-4512	Natural Gas		38,500	38,500
0	0	115,000	51,956	220-01-00-4513	Water & Sewer		149,500	149,500
0	0	14,000	9,322	220-01-00-4514	Garbage		15,400	15,400
0	0	125,000	88,362	220-01-00-4516	Repairs and Maintenance		137,500	137,500
0	0	8,000	6,344	220-01-00-4522	Small Equip & Tools		8,000	8,000
0	0	15,000	7,206	220-01-00-4711	Vehicle Fuel		15,000	15,000
0	0	4,500	3,643	220-01-00-4714	Vehicle Maintenance		4,500	4,500
0	0	10,000	9,012	220-01-00-4715	Vehicle Expenses		10,000	10,000
0	0	3,000	12,766	220-01-00-4720	Training and Conferences		5,000	5,000
0	0	1,500	474	220-01-00-4772	Range Firing Supplies		12,000	12,000
0	0	45,000	8,531	220-01-00-4780	Medical Care		45,000	45,000
0	0	500	0	220-01-00-4785	Bloodborne Pathogens OHSU		500	500
0	0	1,000	0	220-01-00-4787	ID Camera Maintenance		1,000	1,000
0	0	475,000	445,276	220-01-00-4788	Doctor/Personal Serv Contract		529,356	529,356
0	0	1,260	1,260	220-01-00-4789	LEDS Terminal Rent		3,900	3,900
0	0	0	4,995	220-01-00-4790	Jail Management System		0	0
0	0	10,000	2,283	220-01-00-4845	Contract Legal Services		1,000	1,000
0	0	0	2,894	220-01-00-4846	Contract Services		4,500	4,500
0	0	100,000	22,345	220-01-00-5002	Capital Equipment		150,000	150,000
0	0	1,545,049	1,164,087		Materials and Services		1,694,796	1,694,796

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
0	0	300,000	0	220-01-00-5015	Capital Software		650,000	650,000
0	0	5,000	0	220-01-00-5016	Misc Tools & Equipment		5,500	5,500
0	0	305,000	0		Capital Outlay		655,500	655,500
0	0	106,590	73,525	220-01-00-4107	PERS Bond		112,870	111,040
0	0	61,900	37,057	220-01-00-4108	PERS 822		65,661	68,101
0	0	168,490	110,582		Transfers		178,532	179,140
0	0	4,298,728	2,738,572	01	Jail Operational Activity	27.33	5,067,023	5,133,478
				02	Jail Maintenance			
0	0	500	1,764	220-02-00-4090	Overtime		500	500
0	0	107	216	220-02-00-4101	PERS		83	83
0	0	38	131	220-02-00-4102	FICA Tax		38	38
0	0	12	3	220-02-00-4103	Worker's Compensation		0	0
0	0	0	1	220-02-00-4105	WBF		0	0
0	0	0	-66	220-02-00-4106	Unemployment Insurance		5	5
0	0	657	2,050		Personal Services		626	626
0	0	38	154	220-02-00-4107	PERS Bond		38	36
0	0	22	78	220-02-00-4108	PERS 822		22	22
0	0	60	232		Transfers		60	58
0	0	717	2,282	02	Jail Maintenance		686	684
				03	Inmate Transportation & Security			
0	0	79,190	54,324	220-03-00-4073	Transport & Security Deputy	1.70	75,299	75,299
0	0	100	600	220-03-00-4090	Overtime		100	100
0	0	0	6,948	220-03-00-4101	PERS		0	0
0	0	6,066	4,202	220-03-00-4102	FICA Tax		5,768	5,768
0	0	1,869	1,051	220-03-00-4103	Worker's Compensation		2,214	2,214
0	0	22,524	0	220-03-00-4104	Insurance Benefits		0	0
0	0	58	36	220-03-00-4105	WBF		55	55
0	0	0	-1,045	220-03-00-4106	Unemployment Insurance		754	754
0	0	109,807	66,115		Personal Services	1.70	84,191	84,191
0	0	109,807	66,115	03	Inmate Transportation & Security	1.70	84,191	84,191
0	0	5,655,146	3,305,062		Expense	32.28	6,647,648	6,688,711
0	0	5,655,146	5,252,510		Revenue Total		6,647,648	6,688,711
0	0	5,655,146	3,305,062		Expense Total	32.28	6,647,648	6,688,711
0	0	0	1,947,448		Grand Total		0	0

Law Library - Fund 213

This fund is controlled by ORS 9.815 which directs that "(1) each county shall: (a) operate a free law library at a location that is convenient and available at reasonable hours..." Funds for the purpose are allocated by the legislature under the provisions of Oregon Laws 2013, Chapter 632, §§7 and 8, the latest legislation on the subject. The statute identifies the moneys as being from those "received from filing fees... in civil actions."

The county contracts with Columbia County Legal Aid for space for the library (presently at 270 First Street, St. Helens, Oregon). The facility is available for use by attorneys, litigants, and the public.

The District Attorney manages these funds and the library facility itself.

The budget proposed for FY16 does not anticipate significant changes to State revenue. Costs of the library could be increased to assist the Circuit Court fund mediation services in the county. Oregon Laws 2013, Chapter 722, §64 authorizes the use of up to one-half of the amount appropriated for libraries to be used for his purpose.

The Circuit Court has asked that funds be designated for this purpose. As of now (April 2015), no amounts have been specified. The law requires that the "governing body of a county may determine the amount to be spent on each of the two purposes [i.e. libraries, mediation]..." identified by law.

Columbia County

Law Library

Account: 213

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	163,218	150,858	147,609	155,247	147,585
Total Beginning Balance	163,218	150,858	147,609	155,247	147,585
Intergovernmental	40,000	39,791	40,000	40,197	38,852
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	500	680	320	784	828
Current Year Restricted	40,500	40,471	40,320	40,981	39,680
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	203,718	191,329	187,929	196,228	187,265
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>58,761</u>	<u>25,701</u>	<u>78,950</u>	<u>42,197</u>	<u>29,585</u>
Program Budget	58,761	25,701	78,950	42,197	29,585
Capital	10,000	419	25,000	1,481	2,399
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	1,990	1,990	1,692	34
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	68,761	28,111	105,940	45,370	32,018
Fund Contingency	134,957	0	81,989	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	203,718	28,111	187,929	45,370	32,018
Ending Fund Balance	0	163,218	0	150,858	155,247
No Mos Operating Reserve	27.56	76.21	12.46	42.9	62.97

Fund Balance Analysis and Trends

Law Library

Fund 213

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	2,088
Assigned	0	0	0	0	0
Restricted Fund Program Resources	163,218	150,858	155,247	147,585	143,160
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	163,218	150,858	155,247	147,585	145,248
Ending Fund Balance	134,957	163,218	150,858	155,247	147,585

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

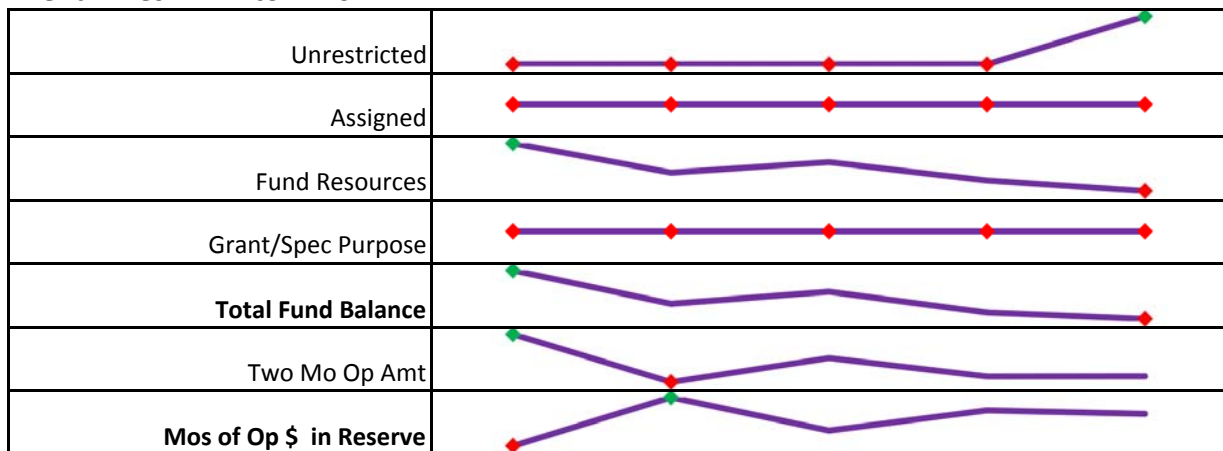
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	9,794	4,284	7,033	4,931	4,961
Months of Operating \$ in Reserve	27.56	76.21	42.90	62.97	59.50
Compliant with Policy?	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Improving	Declining	Improving	Improving

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

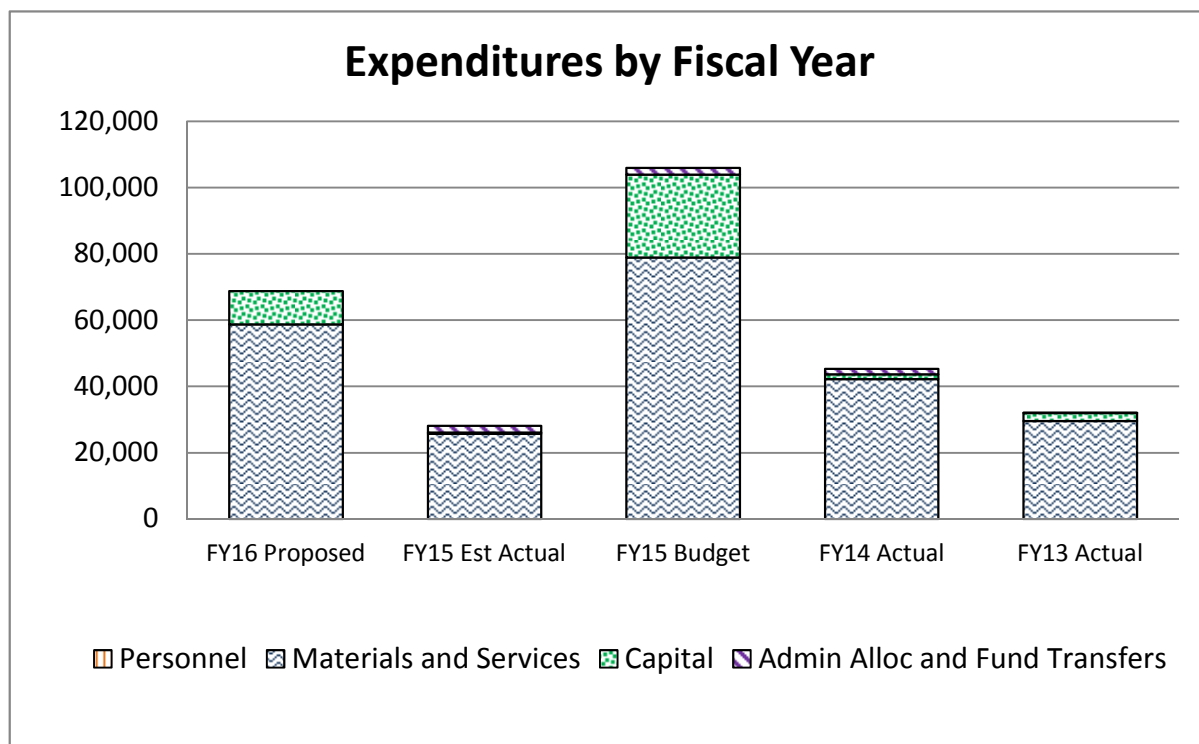
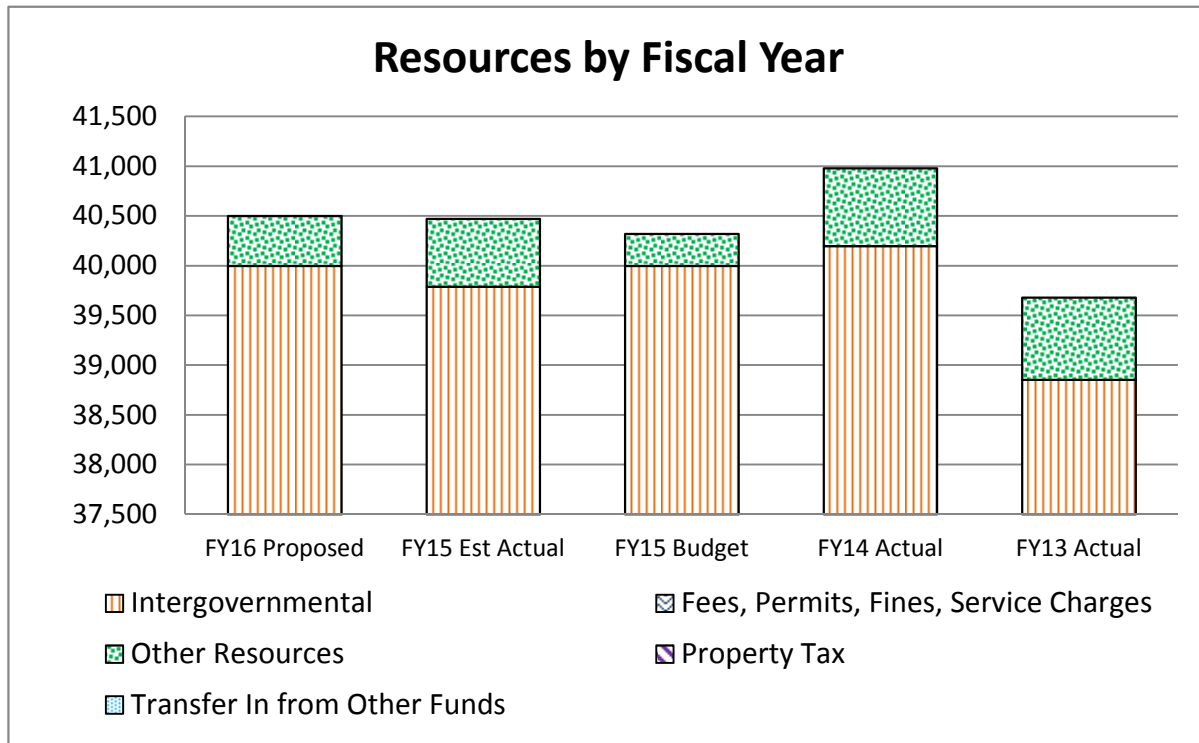
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	29.54	33.33	70.44	44.15	59.86

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Law Library



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Law Library Fund

FY16 Proposed Budget

User: cuellaj
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 Period 01 - 12
 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				213	Law Library Fund			
					Revenue			
0	0	0	0	213-00-00-3001	Beginning Cash Balance		0	0
147,585	155,247	147,609	150,858	213-00-00-3004	Restricted Cash Bal		163,218	163,218
0	0	0	0	213-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
147,585	155,247	147,609	150,858		Restricted Fund Balance		163,218	163,218
38,802	40,197	40,000	33,159	213-00-00-3250	Filing Fees		40,000	40,000
38,802	40,197	40,000	33,159		Restr State/ Local Govt Grant/		40,000	40,000
50	0	0	0	213-00-00-3130	Donation		0	0
50	0	0	0		Restr Private Grant/Donation		0	0
828	784	320	525	213-00-00-3020	Interest on Investments		500	500
828	784	320	525		Other Resources (Restr)		500	500
187,265	196,228	187,929	184,542		Revenue		203,718	203,718
					Expense			
				01				
122	168	200	0	213-01-00-4310	Telephone/Misc Supplies		200	200
23,162	22,753	23,000	15,750	213-01-00-4580	Rent		23,000	23,000
420	438	750	501	213-01-00-4588	Property Liability Ins.		561	561
0	16,844	25,000	0	213-01-00-4753	Contract Services		25,000	25,000
5,882	1,994	30,000	0	213-01-00-4974	Law Publications		10,000	10,000
29,585	42,197	78,950	16,251		Materials and Services		58,761	58,761
2,399	1,481	25,000	618	213-01-00-5028	Books		10,000	10,000
2,399	1,481	25,000	618		Capital Outlay		10,000	10,000
34	1,692	1,990	1,493	213-01-00-4593	Central Administrative Charges		0	0
34	1,692	1,990	1,493		Transfers		0	0
0	0	81,989	0	213-01-00-5401	Operating Contingencies		134,957	134,957
0	0	81,989	0		Contingencies		134,957	134,957
32,018	45,370	187,929	18,362	01			203,718	203,718
32,018	45,370	187,929	18,362		Expense		203,718	203,718
187,265	196,228	187,929	184,542		Revenue Total		203,718	203,718
32,018	45,370	187,929	18,362		Expense Total		203,718	203,718
155,247	150,858	0	166,180		Grand Total		0	0

PERS Reserve Fund - Fund 230

This fund was formally established in FY2014-15 to account for retirement reserve collections from all funds with PERS-eligible employees on the payroll. Starting in FY2013-14, Columbia County began funding a reserve account with the reduced PERS rate charges implemented by the state legislature late in that fiscal year.

FY 2015 - 2016 Highlights and Significant Changes

The PERS reserve is budgeted to continue under the same terms in FY16 with expected receipts totaling \$422,000 for the year. After the end of three years of reserve contribution, the county will have approximately \$1.1 million available to pay down future PERS costs.

FY 2014-2015 Accomplishments

A total of \$335,000 in reserve contributions were collected in FY14 and were transferred to this reserve account in FY15. We expect \$390,000 in contributions from the FY15 collections. Both years assessed the reserve at 4.4% of pers-eligible gross payroll dollars, the savings percentage given to Columbia County for all four PERS employee categories.

At this time, the Oregon Supreme Court has heard arguments regarding the lawfulness of making the legislative change which resulted in the reduced rates to employers however it has not ruled.

Columbia County General Fund **PERS Reserve Acct** Account: 230

Fund Budget Summary

	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	725,371	0	0	0	0
Total Beginning Balance	725,371	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax					
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	0	0
General Fund Balancing					
Transfers from County Funds	421,845	725,371	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	421,845	725,371	0	0	0
Total Available Resources	1,147,216	725,371	0	0	0

Fund Balance Analysis and Trends

PERS Reserve Fund (start FY15)

Fund 230

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	NA	NA	NA
Assigned	725,371	0	NA	NA	NA
Restricted Fund Program Resources	0	0	NA	NA	NA
Grant or Special Purpose	0	0	NA	NA	NA
Total Fund Balance	725,371	0	NA	NA	NA
Ending Fund Balance	1,147,216	725,371	NA	NA	NA

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 230 is exempt.

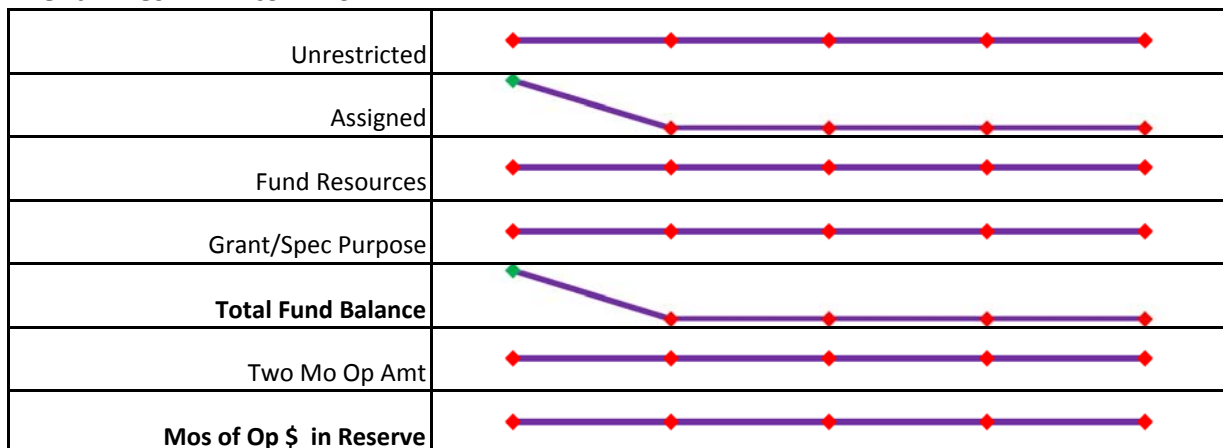
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY16

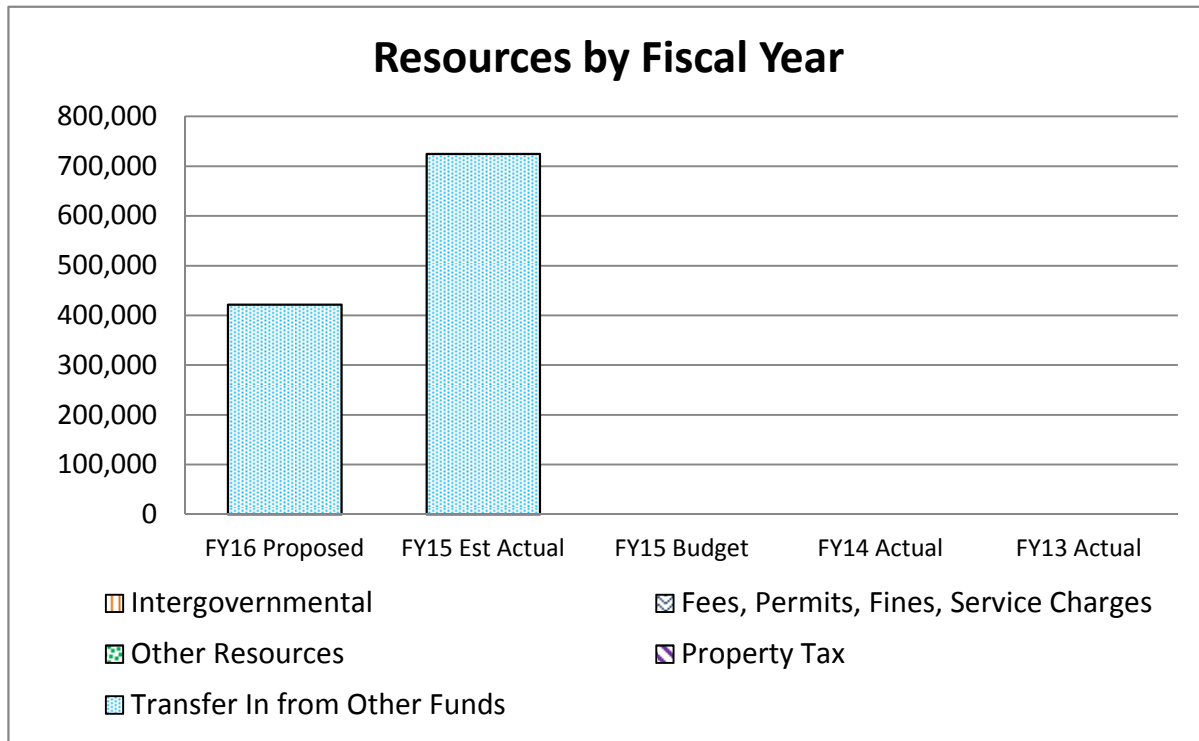
over five years, red is low point, green high point



Resource and Expenditure Charts

PERS Reserve Acct

Fund start FY15



Resources = Current Year (prior year beginning balances are not reflected)

No plan to spend these funds in FY16 budget period

FY14 was first year of PERS reserve. Funds were reflected as Assigned Funds in respective fund making contribution; as of FY15, reserves are set aside in separate fund account. FY15 Est Actual includes FY14 and FY15 contributions.

Budget Detail Report
FY16 Proposed Budget

PERS Reserve

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				230	PERS Reserve			
					Revenue			
0	0	0	0	230-00-00-3002	PERS Reserve Assigned BeginBal		725,371	731,550
0	0	0	0		Restricted Fund Balance		725,371	731,550
0	0	0	609,952	230-00-00-3086	PERS Reserve Transfer In		421,845	441,888
0	0	0	609,952		Rest Interfund Transf/Intrnl S		421,845	441,888
0	0	0	609,952		Revenue		1,147,216	1,173,438
					Expense			
0	0	0	0	230-00-00-5403	PERS Reserve Contingency		1,147,216	1,173,438
0	0	0	0		Contingencies		1,147,216	1,173,438
0	0	0	0		Expense		1,147,216	1,173,438
0		0	609,952		Revenue Total		1,147,216	1,173,438
0		0	0		Expense Total		1,147,216	1,173,438
0		0	609,952		Grand Total		0	0

Strategic Investment Program (SIP) - Fund 218

This fund was established in FY2015-16 to account for transactions related to the Portland General Electric (PGE) Strategic Investment Program agreement which was entered into two years ago. SIPs are an economic development vehicle established by the State of Oregon which allows companies to pay a SIP payment over a defined period in lieu of property taxes. At the close of the SIP, the value of the investment will be added to the tax rolls of the County.

FY 2015 - 2016 Highlights and Significant Changes

This is the first year of SIP revenues for Columbia County. Taxing districts in the investment area will all receive a portion of the revenues each year. The FY16 amount to disburse to other jurisdictions is \$825,000. The County will retain its funds in this account after each year making a determination as to how the funds will be used. For FY16, the needs for keeping the general fund moving in a positive direction were such that all funds (\$585,000) will be used to pay for current year general fund costs.

FY 2014-2015 Accomplishments

PGE completed construction of its peaker plant in the Port Westward urban renewal area this year, triggering its valuation by the Department of Revenue (utilities are centrally assessed) and the start of the SIP agreement.

Columbia County

SIP Fund

Account: 218

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	1,408,100	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	1,408,100	0	0	0	0
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	1,408,100	0	0	0	0
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>823,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Program Budget	823,100	0	0	0	0
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	585,000	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	1,408,100	0	0	0	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	1,408,100	0	0	0	0
Ending Fund Balance	0	0	0	0	0

Fund Balance Analysis and Trends

SIP Fund (start FY16)

Fund 218

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	NA	NA	NA	NA
Assigned	0	NA	NA	NA	NA
Restricted Fund Program Resources	0	NA	NA	NA	NA
Grant or Special Purpose	0	NA	NA	NA	NA
Total Fund Balance	0	NA	NA	NA	NA
Ending Fund Balance	0	NA	NA	NA	NA

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 218 is exempt.

	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY16

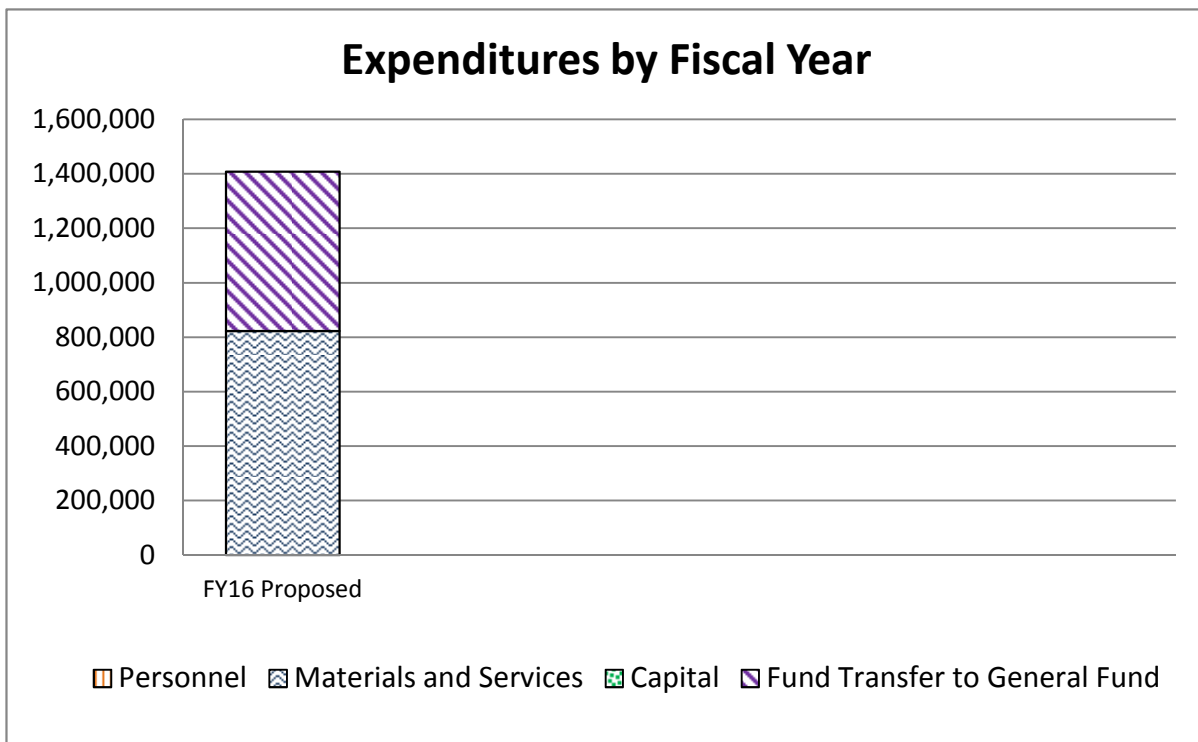
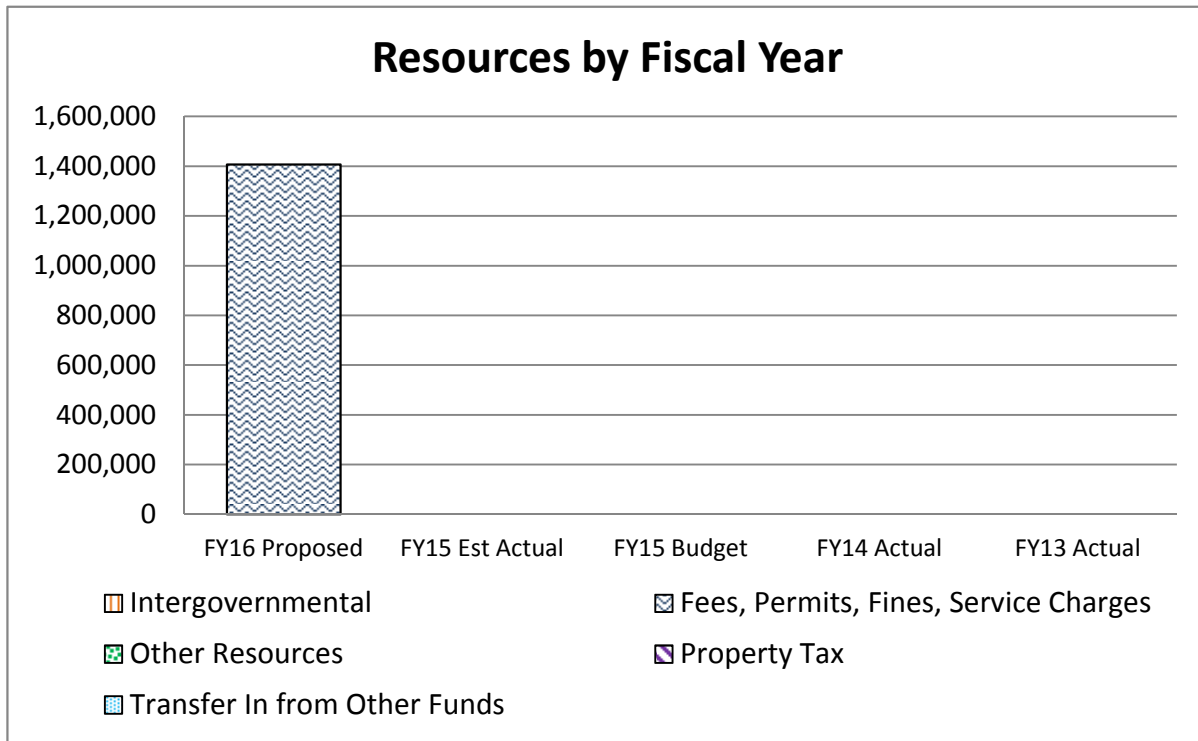
over five years, red is low point, green high point

Unrestricted	
Assigned	
Fund Resources	
Grant/Spec Purpose	
Total Fund Balance	
Two Mo Op Amt	
Mos of Op \$ in Reserve	

Resource and Expenditure Charts

SIP Fund

Fund start FY16



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Strategic Investment Program

FY16 Proposed Budget

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FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
				218	Strategic Investment Program			
					Revenue			
0	0	0	0	0 218-00-00-3003	SIP Beginning Bal CSV		0	0
0	0	0	0	0	Restricted Fund Balance		0	0
0	0	0	0	0 218-00-00-3250	SIP Fee		508,100	508,100
0	0	0	0	0 218-00-00-3251	SIP Fee - CSV		500,000	500,000
0	0	0	0	0	Rest Fees, Lic, Perm, Fines,		1,008,100	1,008,100
				01	Strategic Invest Progr EconDev			
0	0	0	0	0 218-01-00-3003	SIP Beginning Bal EconDev		0	0
0	0	0	0	0	Restricted Fund Balance		0	0
0	0	0	0	0 218-01-00-3250	SIP Fee - EconDev		400,000	400,000
0	0	0	0	0	Rest Fees, Lic, Perm, Fines,		400,000	400,000
0	0	0	0	0 01	Strategic Invest Progr EconDev		400,000	400,000
0	0	0	0	0	Revenue		1,408,100	1,408,100
					Expense			
0	0	0	0	0 218-00-00-4820	SIP Payment to Districts		418,100	418,100
0	0	0	0	0 218-00-00-4821	SIP/CSV Payment to Districts		405,000	405,000
0	0	0	0	0	Materials and Services		823,100	823,100
0	0	0	0	0 218-00-00-5314	SIP&CSV Transfer to Gen Fund		185,000	0
0	0	0	0	0	Transfers		185,000	0
0	0	0	0	0 218-00-00-5401	SIP&CSV Contingency		0	185,000
0	0	0	0	0	Contingencies		0	185,000
				01	Strategic Invest Progr EconDev			
0	0	0	0	0 218-01-00-5314	SIP EconDev Transf to Gen Fund		400,000	0
0	0	0	0	0	Transfers		400,000	0
0	0	0	0	0 218-01-00-5401	SIP EconDev Contingency		0	400,000
0	0	0	0	0	Contingencies		0	400,000
0	0	0	0	0 01	Strategic Invest Progr EconDev		400,000	400,000
0	0	0	0	0	Expense		1,408,100	1,408,100
0	0	0	0	0	Revenue Total		1,408,100	1,408,100
0	0	0	0	0	Expense Total		1,408,100	1,408,100
0	0	0	0	0	Grand Total		0	0

Section VI

Capital and Debt

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Jail Bond Debt Service Fund - Fund 402

Columbia County has a single Debt Service Fund account for revenues and expenditures related to the servicing of general long-term debt. This debt is funded by tax revenue received from a special tax levy, approved by Columbia County's voters as ballot measure 5-49 on November 3, 1998. This bond levy is assessed to all County property owners. Monies received from this bond levy are used for the retirement of principal and interest on the Jail General Obligation Fund.

The final year for this tax levy will be FY18.

FY2015-2016 Highlights and Significant Changes

This fiscal year it is anticipated that this fund will have an ending fund balance of just under \$19,000 available for FY16. After factoring in the known increase in debt service payments for the year, the property tax level required will be \$50,000 more than FY15, which will mean a tax levy for the jail bond that is 4.5% higher than FY15.

Information for Assessor
Jail Bond Debt Service Fund
FY 2015-16

	Principal	Interest	Total Due
Due 12/1/2015	0	63,295	63,295
Due 6/1/2016	1,000,000	63,295	1,063,295
Total Due	<u>1,000,000</u>	<u>126,589</u>	<u>1,126,589</u>
Total Payment Due			<u>1,126,589</u>
Beginning Cash Estimate			-18,914
Ending balance			10,000
Prior Year Taxes			-45,000
Less Investment Interest			<u>-2,100</u>
Taxes necessary to balance			<u>1,070,575</u>
Taxes not expected to be collected		7.5%	86,803
Total Tax Assessment for 2015-2016			<u><u>1,157,378</u></u>

Columbia County

Jail Bond Fund

Account: 402

Fund Budget Summary					
	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	18,914	74,659	53,870	71,813	31,007
Total Beginning Balance	18,914	74,659	53,870	71,813	31,007
Property Tax	1,115,575	1,061,860	1,084,668	1,116,405	1,154,578
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	2,100	2,183	1,250	2,828	2,816
Current Year Restricted	1,117,675	1,064,043	1,085,918	1,119,233	1,157,394
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	1,136,589	1,138,702	1,139,788	1,191,047	1,188,401
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Program Budget	0	0	0	0	0
Capital	0	0	0	0	0
Debt	1,126,589	1,119,788	1,119,788	1,116,388	1,116,588
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Outlays	1,126,589	1,119,788	1,119,788	1,116,388	1,116,588
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	<u>10,000</u>		<u>20,000</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	1,136,589	1,119,788	1,139,788	1,116,388	1,116,588
Ending Fund Balance	0	18,914	0	74,659	71,813

Fund Balance Analysis and Trends

Jail Bond

Fund 402

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY16 Budg beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0
Assigned	0	0	0	0	0
Restricted Fund Program Resources	18,914	74,659	71,813	31,007	(49,816)
Grant or Special Purpose	0	0	0	0	0
Total Fund Balance	18,914	74,659	71,813	31,007	(49,816)
Ending Fund Balance	0	18,914	74,659	71,813	31,007

County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 402 is exempt.

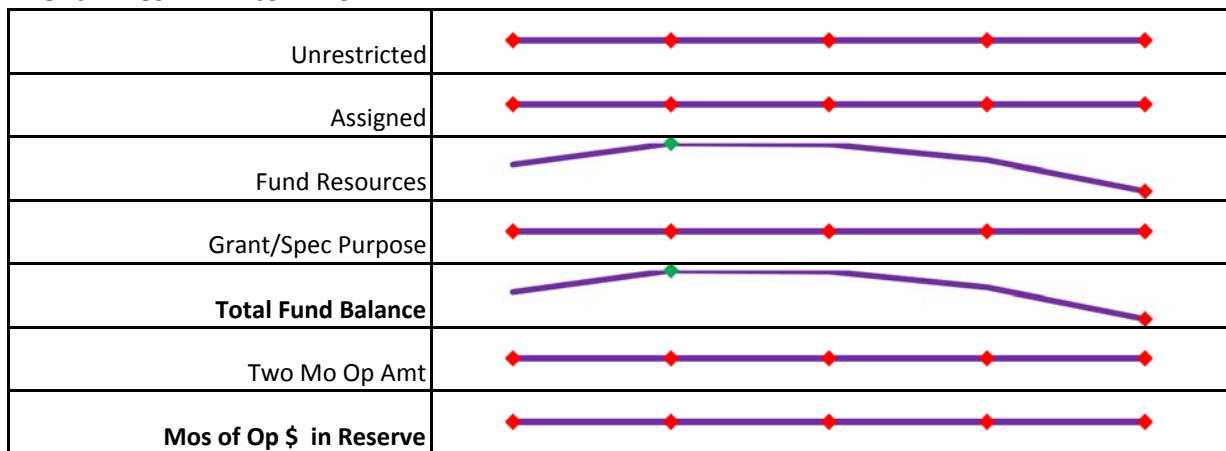
	FY16 Budget	FY15 Est	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year

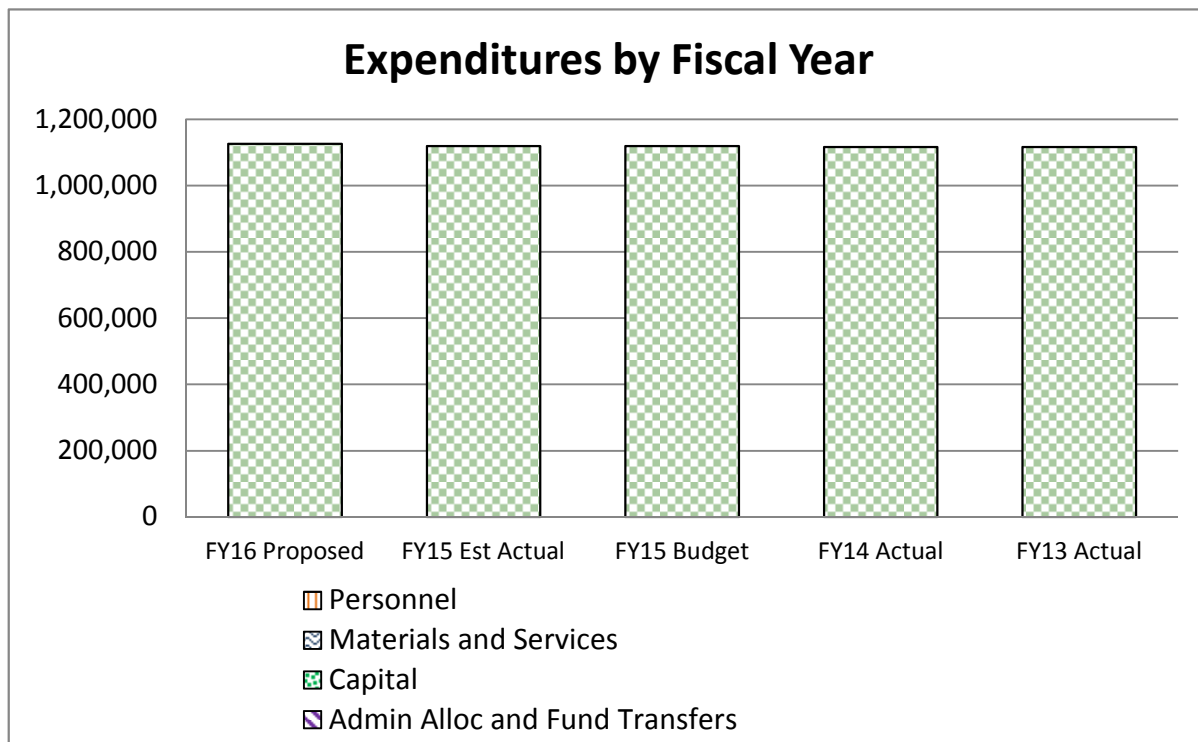
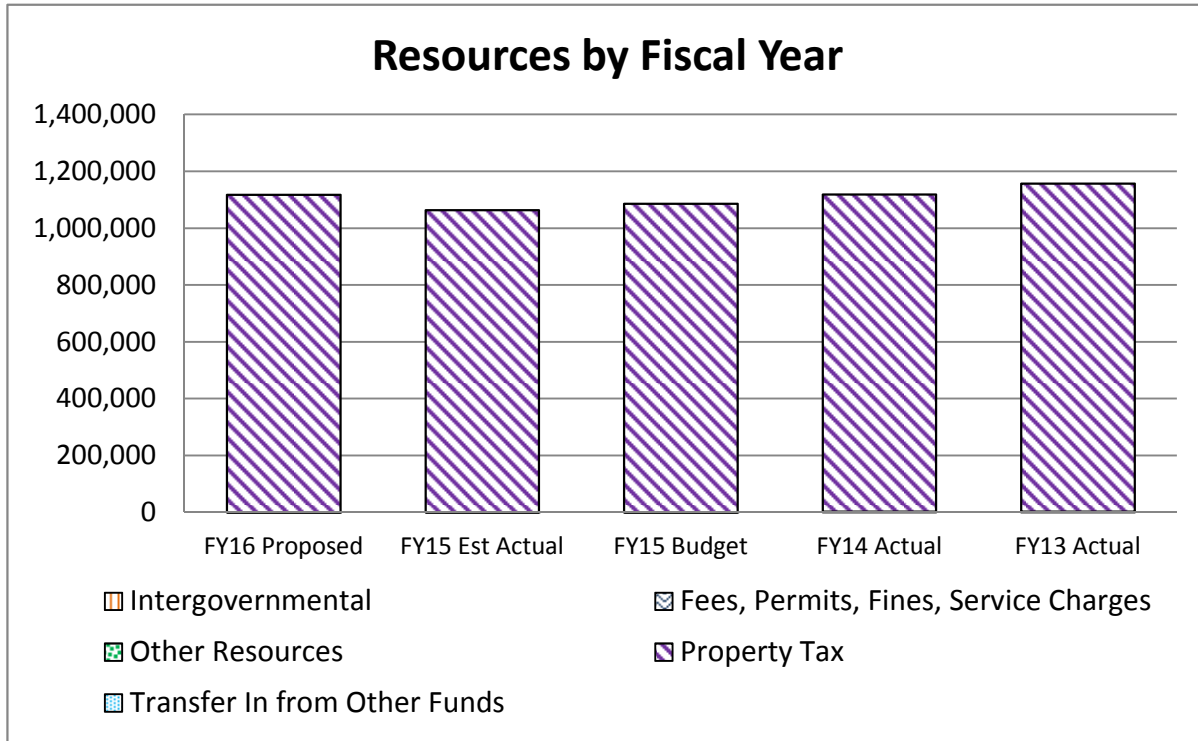
	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY16

over five years, red is low point, green high point



Resource and Expenditure Charts Jail Bond Fund



Resources = Current Year (prior year beginning balances are not reflected)

Budget Detail Report

Jail Bond Debt Service Fund

FY16 Proposed Budget

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 Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Actual	Account	Description	FTE	FY16 Proposed	FY16 Requested
402 Jail Bond Debt Service Fund								
Revenue								
0	0	0	0	402-00-00-3001	Beginning Cash Balance		0	0
31,007	71,813	53,870	74,659	402-00-00-3004	Restricted Cash Bal		18,914	18,914
31,007	71,813	53,870	74,659		Restricted Fund Balance		18,914	18,914
2,816	2,828	1,250	1,618	402-00-00-3020	Interest on Investments		2,100	2,100
2,816	2,828	1,250	1,618		Other Resources (Restr)		2,100	2,100
1,068,191	1,046,899	1,024,668	1,027,090	402-00-00-3010	Property Taxes - Current		1,070,575	1,070,575
86,387	69,506	60,000	51,269	402-00-00-3015	Property Taxes - Prior Years		45,000	45,000
1,154,578	1,116,405	1,084,668	1,078,360		Property Tax (Restr)		1,115,575	1,115,575
1,188,401	1,191,047	1,139,788	1,154,637		Revenue		1,136,589	1,136,589
Expense								
880,000	1,116,388	955,000	0	402-00-00-4550	Bond Principal		1,000,000	1,000,000
236,588	0	164,788	82,394	402-00-00-4551	Bond Interest		126,589	126,589
1,116,588	1,116,388	1,119,788	82,394		Debt Service		1,126,589	1,126,589
0	0	0	0	402-00-00-5350	Interfund Loan Repayment		0	0
0	0	0	0		Transfers		0	0
0	0	20,000	0	402-00-00-5501	Ending Cash Balance		10,000	10,000
0	0	20,000	0		Ending Balances		10,000	10,000
1,116,588	1,116,388	1,139,788	82,394		Expense		1,136,589	1,136,589
1,188,401	1,191,047	1,139,788	1,154,637		Revenue Total		1,136,589	1,136,589
1,116,588	1,116,388	1,139,788	82,394		Expense Total		1,136,589	1,136,589
71,813	74,659	0	1,072,243		Grand Total		0	0

Columbia County Capital Outlays

Capital expenditures in FY2015-2016 are budgeted according to the definition as noted in our annual financial statements: an asset with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital Expenditures Notes:

The **215 Unmet Needs Fund**, created to assist in the response to and recovery from the federally declared flood disaster of December 2007 in Vernonia, includes over \$20 million over the course of six budget years for the purchase and demolition of buildings (homes, schools, businesses, an electricity co-op and non-profits) within the flood plain and elevation and repair of structures in that community considered safe for continued residential or commercial use according to federal standards. The County will take title of land (the majority of which will be deeded over to the City of Vernonia) in the purchase and demolition portion of the work. These properties will be deed restricted for open space use in perpetuity; as such, the property ultimately has little financial value and, therefore, these outlays are not considered capital expenditures.

The following two pages detail the General Fund and all other fund capital outlays.

FY16 Capital Outlays Schedule - General Fund

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Assessor	80,000		Assessment & Taxation Software Enhancements	Shared General Fund and State Assessment & Taxation Grant	Essential for service delivery mandate; has positive impact on productivity
Elections	6,749		OCVR Elections Software	General Fund	Essential for service delivery mandate
Elections		110,135	Ballot Tabulation Machine	Grant program	Will have positive impact on productivity; needed due to new motor voter registration law
Sheriff's Office		45,000	Replacement Vehicle	General Fund	Replacement of aging vehicles reduces cost of vehicle operation and improves safety
Fair in General Fund		30,000	Fair Facility Improvements	General Fund restricted reserve for this purpose	Improve buildings and fair facilities to enhance user experience, improve safety and reduce building operational costs
General County Infrastructure		348,500	Capital Systems Improvements	Loan	Remainder of excess Capital Improvements loan which will be spent on the roof and other needed capital projects
		59,400	Roof	Reserve from prior years	Offset cost of roof repair
		140,000	Elevator	State Grant	Elevator is routinely breaking down and needs to be re-worked or replaced
IT	50,600		Computer Network Enhancements	General Fund	Essential to service delivery; Productivity improvements due to technological jumps made in the intervening period
		70,000	Move Server room	funded from loan and reserve from prior years	Fire suppression system was deployed in server room; need more secure site for this critical system
General Fund Total	137,349	803,035	940,384		

FY16 Capital Outlays Schedule - County Funds

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Roads		200,000	Tractor Trailer	Road Fund	Replacement equipment for Road Dept fleet
		80,000	Pick Up Truck	Road Fund	Replacement equipment for Road Dept fleet
Transit	220,000		Vehicle Replacement	ODOT Grants, match from community contrib and fares. Essential for the delivery of transit services to county residents.	
		542,645	Rainier Park & Ride		
Fair		23,300	Safety upgrades	Fair Fund	Needed upgrades to physical infrastructure to make facility safer (sidewalks) and improve useability
Court Security	10,000		Equipment Replacement	Security Fund	Essential for mandated security mission at
Law Library	10,000		Library Collections	Library Fund	Essential for mandated legal resources mission in the County
Jail Operations		150,000	Capital Equipment	Jail Fund	Essential for efficient jail operations mission in the County
	5,500		Small Cap Equip		
		650,000	Capital Software		
Footpath		400,000	Trail and Path Development	Trail Fund State apportionment	Fund is in its entirety for capital investments in footpath and bicycle trail development
Other Funds Total	245,500	2,045,945	2,291,445		
County-wide Totals	382,849	2,848,980	3,231,829		

Columbia County FY2015-16 Debt Information

Section 10, Article XI of the Oregon Constitution prohibits counties from creating any debt or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of \$5,000, unless those debts or liabilities are incurred to carry out purposes authorized by statute, and do not exceed limits fixed by statute.

ORS 287A.100 authorizes counties to issue general obligation bonds to finance capital construction or improvements upon approval of electors if the if the debts or liabilities do not exceed two percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter. 287A.140 authorizes public bodies to issue annual tax levies to pay for the principal and interest of outstanding general obligation bonds.

ORS 287A.105 authorizes counties to incur debts or liabilities under ORS 271.390 and similar statutes if the debts or liabilities do not exceed one percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter.

ORS287A.360 authorizes public entities to issue refunding bonds for outstanding debt without the authorization of the electors.

ORS 238.694 authorizes public entities to issue bonds to fund pension liabilities if that issuance may reduce the cost of public pensions to taxpayers. These bonds are outside of indebted limits noted in ORS chapter 287A.

1. Columbia County does not have a charter.
2. The latest real market value of the County is \$5,876,058,508.
3. One percent of borrowings has a value of \$58,760,585.
4. The County electorate approved a ballot measure for jail construction and a general obligation bond was issued to fund that construction in 1999. The aggregate principal amount of borrowings subject to the two percent limit outstanding as of June 30, 2015, is \$3,135,000. This balance is within statutory limit. This bond is also a refunded bond.
5. The County has issued bonded indebtedness that is subject to the limit of 287A.105. \$9,688,455 in aggregate principal amount of borrowings is outstanding as of June 30, 2015. This balance is within the statutory limit.
6. The County has issued bonded indebtedness that is subject to ORS 238.694 in the amount of \$7,308,605 in aggregate principal amount outstanding as of June 30, 2015. This balance is not subject to statutory limits as it is expected to save taxpayers money on the cost of public pensions.

The long term debt schedule for Columbia County follows.

Columbia County Long Term Debt

Lender	Interest Rate	Total Loan	Total Principal Outstanding	Total Interest Outstanding	Total Payments Due
As of June 30, 2015:					
Pension Bonds					
Pers A & B	2-7.41%	4,394,484	3,833,605	3,083,500	6,917,105
Pers addl	4-5%	3,860,000	3,475,000	1,414,411	4,889,411
Total not subject to any limit		8,254,484	7,308,605	4,497,911	11,806,516
Loans					
City of St Helens	3.00%	100,000	64,661	12,294	76,955
OEDD SPWF - West Rainier Road	5.23%	410,000	229,223	77,142	306,365
OEDD SPWF - Port Westward Road	4.99%	5,746,893	5,568,515	1,896,039	7,464,554
OEDD - Solid Waste Transfer Station	4.97%	4,435,000	3,366,911	1,489,248	4,856,159
Courthouse Capital Improvements	3.75%	713,000	459,145	57,420	516,565
Total subject to 1% RMV limit		11,404,893	9,688,455	3,532,143	13,220,599
	Percent RMV utilized	0.194%	0.165% Less than 1% = In compliance		
	49,072,130 Amount debt capacity remaining (1% RMV minus outstanding principal due)				
General Obligation Bond					
Jail Refinancing	4-4.25%	8,365,000	3,135,000	256,775	3,391,775
Total subject to 2% RMV limit		8,365,000	3,135,000	256,775	3,391,775
	Percent RMV utilized	0.142%	0.053% Less than 2% = In compliance		
	114,386,170 Amount debt capacity remaining (2% RMV minus outstanding principal due)				
Total Long Term Debt		28,024,377	20,132,061	8,286,829	28,418,889

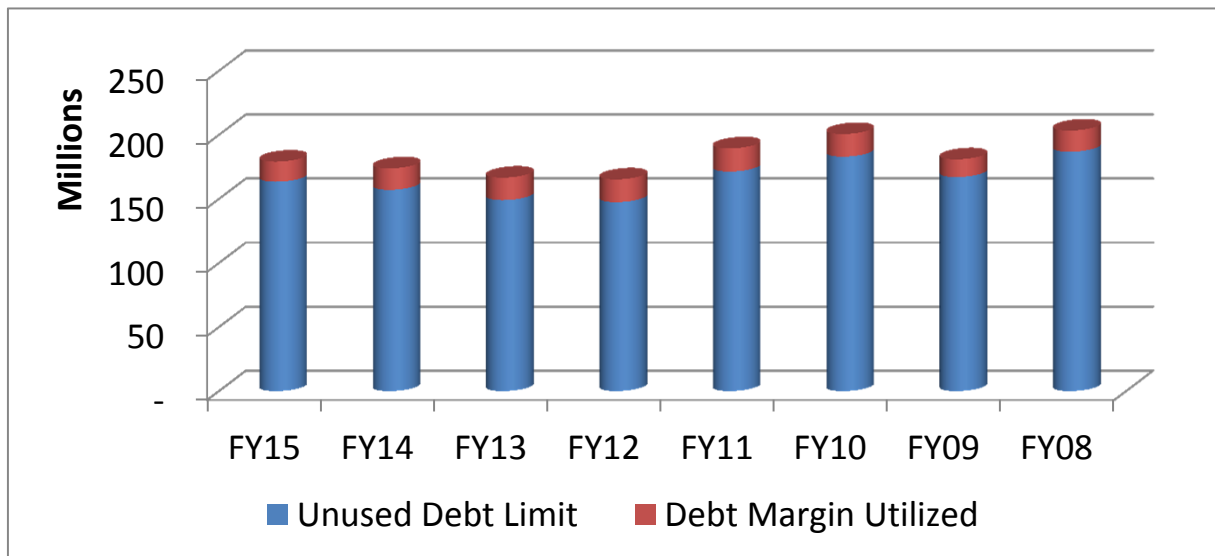
Real Market Value FY15

5,876,058,508

Long Term Debt Trend for Columbia County

Fiscal Year	Real Market Value	County Debt Limits			Debt at June 30		
		Debt Limit for General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)	Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
2014-15	5,876,058,508	117,521,170	58,760,585	176,281,755	3,135,000	9,688,455	12,823,455
2013-14	5,711,839,142	114,236,783	57,118,391	171,355,174	4,090,000	10,105,290	14,195,290
2012-13	5,492,574,239	109,851,485	54,925,742	164,777,227	5,005,000	10,672,427	15,677,427
2011-12	5,477,228,879	109,544,578	54,772,289	164,316,866	5,885,000	10,891,792	16,776,792
2010-11	6,299,615,211	125,992,304	62,996,152	188,988,456	6,725,000	10,858,682	17,583,682
2009-10	6,693,897,931	133,877,959	66,938,979	200,816,938	7,530,000	10,236,487	17,766,487
2008-09	6,175,643,775	123,512,876	61,756,438	185,269,313	8,165,000	9,964,228	18,129,228
2007-08	6,817,268,184	136,345,364	68,172,682	204,518,046	9,040,000	8,631,793	17,671,793

Fiscal Year	Legal Debt Margin at June 30			Percentage of Debt Margin Utilized		
	General Obligation Bonds	Revenue Bonds and Other Debt	Total Unused Debt Limit	General Obligation Bonds	Revenue Bonds and Other Debt	Combined percentage
2014-15	114,386,170	49,072,130	163,458,300	2.7%	16.5%	7.3%
2013-14	110,146,783	47,013,101	157,159,884	3.6%	17.7%	8.3%
2012-13	104,846,485	44,253,315	149,099,800	4.6%	19.4%	9.5%
2011-12	103,659,578	43,880,497	147,540,074	5.4%	19.9%	10.2%
2010-11	119,267,304	52,137,470	171,404,774	5.3%	17.2%	9.3%
2009-10	126,347,959	56,702,492	183,050,451	5.6%	15.3%	8.8%
2008-09	115,347,876	51,792,210	167,140,085	6.6%	16.1%	9.8%
2007-08	127,305,364	59,540,889	186,846,253	6.6%	12.7%	8.6%



ORS 287A.105(1) provides a debt limit on revenue bonds and other debt or liabilities of 1% of the real market value of all taxable property within the County's boundaries. This legal limit became effective January 1, 2008 superceding ORS 287.053.

Section VII

County Structure and Workforce

Columbia County Organizational Chart	p. 399
Recommendation Compensation Committee	p. 400
General Fund Staffing Analysis	p. 401
Columbia County Budgeted Position History	p. 402
Portland Consumer Price Index	p. 410

Memo

To: Jennifer Cuellar, Finance Director
From: Jean Ripa, Human Resources Director
Date: February 26, 2015
Subject: Compensation Committee Recommendation 2015

At their meeting today, the Elected Officials Compensation Committee (George Dunkel, Dennis Kenna and Dee Wooley) made the following recommendations regarding elected officials' salaries, with an effective date from July 1, 2015 to June 30, 2016:

-Commissioner, Sheriff, Assessor and Clerk: Adjust salaries by the increase in the Portland CPI-U for 2014 for a cost of living increase and continue to be subject to the same furlough schedule as applied to staff.

Justice of the Peace and Treasurer: No change

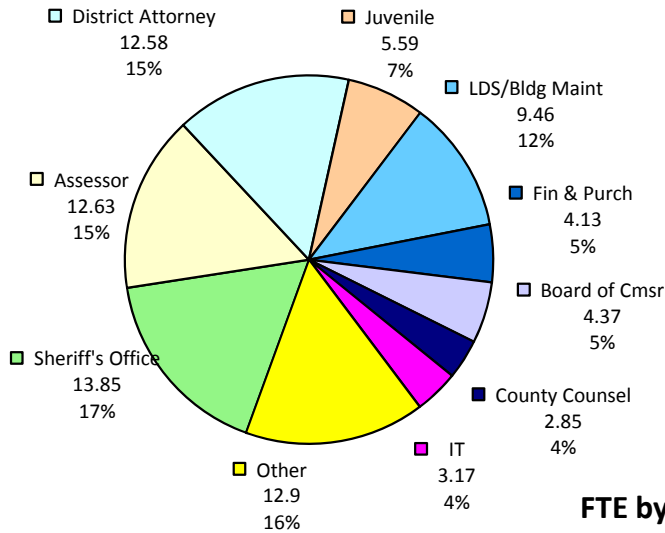
-District Attorney: Increase County supplement to \$1,350 per month.

Please let me know if you have any questions.

cc: Earl Fisher, County Commissioner
Henry Heimuller, County Commissioner
Tony Hyde, County Commissioner
Sue Martin, County Assessor
Betty Huser, County Clerk
Jeff Dickerson, County Sheriff
Steve Atchison, District Attorney
Jennifer Cuellar, County Treasurer
Wally Thompson, Justice of the Peace
Compensation Committee

General Fund Proposed Budget Staffing Analysis

FTE by Department FY2015-16



FTE = Full Time Equivalent

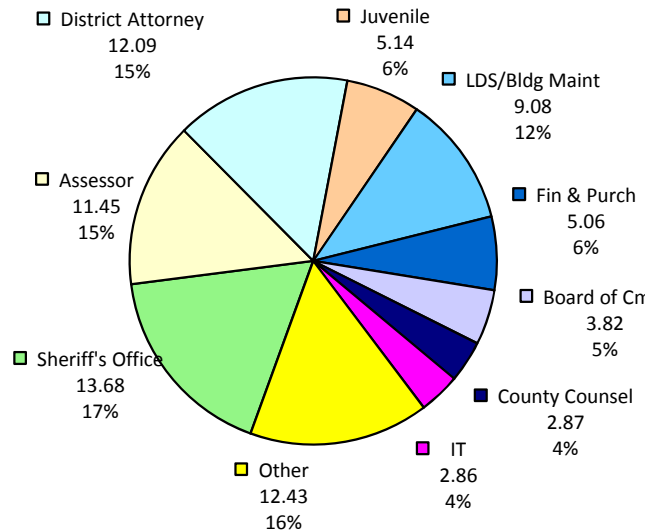
Many positions are less than full time and 8 day furlough positions are .97 FTE

FY16 has fewer furloughs than past years. Last year was 12 furloughs and the three prior years budgeted 10% furloughs in the General Fund except for Economic Development and Sheriff's operations

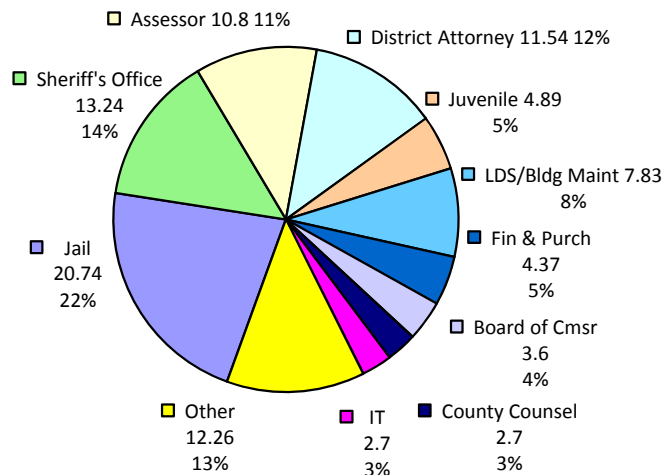
In FY15, the Jail moved out of the General Fund.

The FY15 Supplemental budget includes Jail staffing made possible by the voter's passage of the Option Levy. However, these positions are no longer in the General Fund but in a new independent Jail Operations Fund

FTE by Department FY2014-15



FTE by Department FY2013-14



Columbia County Budgeted Position History

		Adopted	Adopted	Adopted	Adopted	Supplemental	Proposed
	Range	2010-11	2011-12	2012-2013	2013-2014	2014-2015	2015-2016
GENERAL GOVERNMENT							
<u>Board of Commissioners 100-01</u>							
Commissioners	EL	3.00	2.70	2.70	2.70	2.86	2.91
Board Secretary	22	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>	<u>1.46</u>
Total Department		3.90	3.60	3.60	3.60	3.82	4.37
<u>Assessor 100-02</u>							
Assessor	EL	1.00	0.90	0.90	0.90	0.95	0.97
Chief Cartographer	E05	1.00	0.90	0.90	0.90	0.95	0.00
Office Manager II	E04	1.00	0.90	0.90	0.90	0.95	0.97
Sales Data Analyst	26	1.00	0.90	0.90	0.90	0.95	0.97
GIS Programmer-Cartographer	26	1.00	0.90	0.90	0.90	0.95	0.97
Cartographer Drafter	25	1.00	0.90	0.00	0.00	0.00	0.00
Property Appraiser II	26	3.00	1.80	2.70	4.50	3.82	2.91
Property Appraiser I	25	2.00	2.70	1.80	0.00	0.95	1.94
Assessment Clerk III	23	0.00	0.00	0.00	0.90	0.95	1.94
Assessment Clerk II	22	2.00	1.80	1.80	0.90	0.95	1.97
Assessment Clerk I	21	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		14.00	12.60	10.80	10.80	11.45	12.63
<u>Tax Office 100-03</u>							
Director, Finance & Taxation	E08	0.20	0.18	0.18	0.09	0.05	0.05
Tax Collector	E05	0.00	0.00	0.00	0.00	0.00	0.83
Administrator	E04	0.00	0.00	0.00	0.05	0.05	0.00
Administrator, Tax & Grants	E02	0.50	0.45	0.50	0.58	0.75	0.00
Accountant I	23	0.35	0.14	0.05	0.05	0.05	0.05
Accounting Clerk II	20	0.00	0.00	0.00	0.72	0.87	0.78
Accounting Clerk I or PT help	20	<u>0.50</u>	<u>0.59</u>	<u>0.86</u>	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>
Total Department		1.55	1.36	1.59	1.49	1.77	1.83
<u>County Clerk 100-04</u>							
Personnel-County Clerk	EL	1.00	0.90	0.90	0.90	0.95	0.97
Admin. Asst.	23	1.00	0.90	0.90	0.90	0.95	0.97
Clerk I	20	<u>0.50</u>	<u>0.49</u>	<u>0.10</u>	<u>0.49</u>	<u>0.47</u>	<u>0.36</u>
Total Department		2.50	2.29	1.90	2.29	2.38	2.30

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Proposed 2015-2016
<u>Elections 100-05</u>							
Elections Supervisor	27	0.90	0.90	0.68	0.68	0.72	0.73
Part Time Help	NA	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.58</u>
Total Department		1.40	1.40	1.18	1.18	1.22	1.31
<u>Sheriff (Includes Animal Services) 100-06</u>							
Sheriff	EL	0.50	0.50	0.50	0.50	0.50	0.50
Office Manager II	E03	0.50	0.45	0.50	0.50	0.43	0.25
Support Services Supervisor	25	0.00	0.00	0.00	0.00	0.00	0.50
Senior Civil Deputy	S125	1.00	1.00	1.00	1.00	1.00	1.00
Civil Deputy	S123	1.00	1.00	1.00	1.00	1.00	1.00
Evidence Tech	NA	0.49	0.49	0.60	0.49	0.50	0.60
Civil Clerk	S122	1.00	0.90	0.50	0.50	1.00	0.00
PT Office Assistant	NA	0.00	0.90	0.98	0.00	0.00	0.00
Undersheriff	E06	0.50	0.44	0.25	0.25	0.25	0.50
Lieutenant	E05	0.00	0.00	0.00	0.75	0.75	0.55
Sergeant	S107	1.00	1.75	1.50	0.00	0.00	0.00
Deputy Sheriff	S103	9.00	7.00	7.00	5.00	5.00	5.50
Marine Lieutenant	E05	0.00	0.00	0.00	0.25	0.25	0.45
Marine Sergeant	S107	1.00	0.25	0.50	0.00	0.00	0.00
Marine Deputy Sheriff	S103	1.40	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	24	1.00	0.90	1.00	1.00	1.00	1.00
Animal Care Specialist	NA	1.47	1.47	0.49	0.00	0.00	0.00
Kennel Worker	NA	0.49	0.20	0.49	0.00	0.00	0.00
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>(1.47)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		20.35	19.25	16.84	13.24	13.68	13.85
<u>Jail 100-08 moved to 220 in FY15</u>							
Sheriff	EL	0.50	0.50	0.50	0.50		
Undersheriff	E06	0.50	0.50	0.75	0.75		
Jail Manager	E06	1.00	1.00	1.00	0.00		
Office Manager II	23	0.50	0.45	0.50	0.50		
Corrections Clerk - 128	S128	0.50	0.50	0.00	0.00		
Corrections Lieutenant	E05	0.00	0.00	0.00	2.00		
Corrections Sargeant	S137	4.00	3.00	5.00	0.00		
Corrections Nurse	S145	0.00	0.00	0.00	0.00		
Maintenance Mechanic II	25	0.00	0.00	0.00	0.00		
Corrections Deputy	S133	16.00	17.00	16.00	14.00		
Corrections Tech	S131	3.00	1.00	0.98	2.49		
CH Security & Transport Deputy	NA	0.98	2.25	1.70	0.50		
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>(4.98)</u>	<u>0.00</u>		
Total Department		26.98	26.20	21.45	20.74	0.00	0.00

		Adopted	Adopted	Adopted	Adopted	Supplemental	Proposed
	Range	2010-11	2011-12	2012-2013	2013-2014	2014-2015	2015-2016
<u>Economic Development 100-09</u>							
Transit Program Admin	E05	1.00	0.45	0.23	0.25	0.25	0.50
Economic Development Director	E05	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.00	1.45	1.23	0.25	0.25	0.50
<u>Surveyor 100-11</u>							
County Surveyor	E04	0.38	0.18	0.18	0.18	0.48	0.49
Deputy Surveyor	E04	0.20	0.27	0.00	0.00	0.00	0.00
Survey Technician	24	<u>0.50</u>	<u>0.45</u>	<u>0.27</u>	<u>0.24</u>	<u>0.13</u>	<u>0.23</u>
Total Department		1.08	0.90	0.45	0.42	0.61	0.72
<u>District Attorney 100-12</u>							
District Attorney	EL	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy DA	E09	0.00	0.90	0.90	0.90	0.95	0.59
Deputy DA 2	E07	2.00	1.44	1.44	2.36	2.48	3.41
Deputy DA 1	E05	2.30	1.53	1.80	0.90	0.95	0.97
Office Manager	E04	1.00	0.90	0.90	0.90	0.95	0.97
Legal Secretary	24	2.70	2.43	2.43	2.78	2.89	2.74
Support Enforcement	25	1.00	0.90	0.90	0.90	0.95	0.97
Child Support Enf Agent	22	1.00	0.90	0.90	0.90	0.95	0.97
Victims Assist Coord	E01	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>	<u>0.97</u>
Total Department		12.00	10.90	11.17	11.54	12.09	12.58
<u>Justice Court 100-14</u>							
Justice of the Peace	NA	0.75	0.68	0.68	0.70	0.82	0.82
Justice Court Clerk	23	1.00	0.90	0.90	0.90	0.95	0.97
PT Justice Court Clerk	NA	<u>0.35</u>	<u>0.45</u>	<u>0.45</u>	<u>0.93</u>	<u>0.98</u>	<u>0.98</u>
Total Department		2.10	2.03	2.03	2.53	2.75	2.77
<u>Firing Range 100-15</u>							
Undersheriff	E06	0.00	0.06	0.00	0.00	0.00	0.00
Civil Clerk	S122	0.00	0.10	0.00	0.00	0.00	0.00
Rangemaster	NA	<u>0.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.49	0.16	0.00	0.00	0.00	0.00

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Proposed 2015-2016
<u>Juvenile Department 100-18</u>							
Juvenile Director	E07	1.00	0.17	0.23	0.23	0.25	0.25
Juvenile Supervisor	E05	0.00	0.00	0.90	0.90	0.95	0.97
Diversion Coordinator	21	0.25	0.20	0.20	0.25	0.25	0.00
Lead Juvenile PO	27	1.00	0.90	0.00	0.00	0.00	0.00
Juvenile Probation Officer III	25/26	1.00	0.90	0.45	0.90	1.91	2.91
Juvenile Probation Officer II	25	2.00	2.70	1.80	1.46	0.57	0.00
Secretary	23/24	1.00	0.90	0.90	0.90	0.95	0.97
Office Specialist	21	1.00	0.49	0.00	0.00	0.00	0.00
Juvenile Counselor	25	1.00	0.00	0.00	0.00	0.00	0.00
PT Help	NA	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.49</u>
Total Department		8.50	6.51	4.73	4.89	5.14	5.59
<u>County Counsel 100-19</u>							
County Counsel	E10	1.00	0.90	0.90	0.90	0.95	0.97
Of Counsel	NA	0.10	0.00	0.00	0.00	0.10	0.04
Assistant County Counsel	E07	1.00	0.90	0.90	0.90	0.95	0.97
Paralegal/NatRes Admin	E04	1.00	0.90	0.90	0.00	0.00	0.00
Legal Assistant	24	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.81</u>	<u>0.86</u>	<u>0.87</u>
Total Department		3.10	2.70	2.70	2.61	2.87	2.85
<u>Veteran's Service 100-35 (outsourced CAT)</u>							
Total Department	NA	0.00	0.00	0.00	0.00	0.00	0.00
<u>Public Health 100-36</u>							
Total Department	NA	0.00	0.00	0.00	0.00	0.10	0.10
<u>Emergency Services 100-44</u>							
EM Director	E05	1.00	0.90	0.90	0.90	0.95	0.97
HSEM Coordinator	24	1.00	0.48	0.90	0.90	0.95	0.97
UASI Grant Coordinator	24	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>
Total Department		3.00	2.28	1.80	2.70	1.91	1.94
<u>Finance/Purchasing/PR 100-45</u>							
Director, Finance and Taxation	E08	0.80	0.72	0.72	0.81	0.91	0.92
Tax Collector	E05	0.00	0.00	0.00	0.00	0.00	0.15
Finance Administrator	E02	0.50	1.35	1.76	1.12	1.19	0.97
Finance Administrator CCDA	E02	0.00	0.00	0.00	0.50	0.91	0.00
Accountant I	23	1.15	0.77	0.86	0.86	0.91	0.92
Purchasing Coordinator	24	1.00	0.00	0.00	0.00	0.00	0.00
Senior Accountant	25	1.00	0.00	0.00	0.00	0.00	0.00
Accounting Clerk II	21	0.00	0.00	0.00	1.08	1.15	1.17
Accounting Clerk I	20	<u>0.50</u>	<u>1.22</u>	<u>0.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		4.95	4.06	4.29	4.37	5.06	4.13

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Proposed 2015-2016
<u>Land Development Services 100-49</u>							
LDS Director	E07	0.50	0.45	0.45	0.45	0.57	0.68
Office Manager (CBA)	26	1.00	0.90	0.90	0.90	0.95	0.97
LDS Secretary	22	0.00	0.24	0.49	0.49	0.38	0.40
Planning Division Manager	E05	1.00	0.90	0.90	0.90	0.95	0.97
Planner I	25	0.00	0.00	0.00	0.90	0.95	0.97
Planner II	26	2.00	1.80	0.90	0.00	0.40	0.00
Environmental Services Specialist	27	1.00	0.90	0.90	0.90	0.95	0.97
Code Enforcement Officer	25	0.00	0.63	0.63	0.63	0.58	0.69
Building Services Manager	E06	0.25	0.23	0.45	0.40	0.48	0.97
Permit Specialist	23	0.50	0.00	0.00	0.00	0.00	0.00
Maintenance Mechanic I	23	1.00	0.45	0.68	0.68	0.95	1.00
Maintenance Mechanic II	25	<u>1.00</u>	<u>1.35</u>	<u>1.58</u>	<u>1.58</u>	<u>1.91</u>	<u>1.84</u>
Total Department		8.25	7.85	7.88	7.83	9.08	9.46
<u>Information Technology 100-50</u>							
Computer Tech Senior	27	1.00	0.90	0.90	0.90	0.95	0.97
Computer Tech II	26	1.00	0.90	0.90	0.90	0.95	0.97
Computer Tech I	25	1.00	0.90	0.90	0.90	0.95	0.97
Temp Help	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.26</u>
Total Department		3.00	2.70	2.70	2.70	2.86	3.17
<u>Human Resources 100-60</u>							
Director, HR & IT	E08	1.00	0.90	0.90	0.90	0.95	0.97
Office Specialist	21	<u>0.49</u>	<u>0.49</u>	<u>0.38</u>	<u>0.49</u>	<u>0.49</u>	<u>0.46</u>
Total Department		1.49	1.39	1.28	1.39	1.44	1.43
TOTAL GENERAL FUND		119.64	109.63	97.62	94.57	78.47	81.52
		6.2%	-8.4%	-11.0%	-3.1%	-17.0%	3.9%

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Proposed 2015-2016
<u>Road Department 201</u>							
Director, Public Works	E09	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director, Public Works	E05	0.50	0.50	0.00	0.00	0.00	0.00
Engineering Coordinator	27	0.00	1.00	1.00	1.00	1.00	1.00
Engineering Intern	26	1.00	0.00	0.00	0.00	0.00	0.00
Office Manager	26	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	21	1.00	1.00	1.00	1.00	1.00	1.00
Transportation Planner	27	1.00	1.00	1.00	1.00	1.00	1.00
District Supervisor	27	3.00	3.00	3.00	3.00	3.00	3.00
Crew Leadworker	24	1.00	1.00	1.00	1.00	1.00	1.00
Weighmaster	23	0.00	0.00	0.00	0.00	0.00	0.50
Sign Maintenance Worker	23	1.00	1.00	1.00	1.00	1.00	1.00
Road Maintenance Worker II	23	4.00	4.00	3.00	3.00	3.00	5.00
Road Maintenance Worker I	22	8.00	8.00	7.00	6.00	7.00	4.00
Supervisor, Mechanic	25	1.00	1.00	1.00	0.00	1.00	0.00
Mechanic	24	1.00	1.00	1.00	1.00	1.00	1.00
Lube Service Worker	21	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Department		25.50	25.50	23.00	21.00	23.00	21.50
<u>Parks 202</u>							
Assistant Director, Public Works	E05	0.50	0.50	0.75	1.00	1.00	1.00
Department Secretary	23	0.80	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker II	22	1.00	1.00	1.00	1.00	1.00	1.00
Park Host	NA	2.15	1.80	2.15	0.00	0.00	0.00
Total Department		4.45	4.30	4.90	3.00	3.00	3.00
<u>Communtiy Corrections 203</u>							
Director	E07	1.00	1.00	0.75	0.75	0.75	0.75
Probation Officer I	P1	3.00	5.00	0.99	0.00	1.00	1.00
A & D Eval. Spec	NA	0.49	0.49	0.49	0.45	0.10	0.10
Probation Officer II	P2	4.00	1.00	5.00	6.00	4.00	4.00
Split Juv/Cmty Crctns PO	27	0.00	0.00	0.45	0.00	0.00	0.00
Office Manager	E04	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Specialist	22	0.49	0.33	0.33	0.33	0.33	0.60
Case Aid	20	0.00	0.00	0.00	0.00	0.00	0.00
Lead Probation Officer	27	1.00	1.00	1.00	1.00	1.00	1.00
EM PreTrial	28	0.00	0.00	0.00	0.00	0.00	0.00
Work Crew Supervisor	24	1.60	1.98	1.98	1.69	1.89	1.89
Dept. Secretary	22	0.00	0.00	1.00	1.00	1.00	1.00
Office Specialist	21	1.00	1.00	0.00	0.00	0.00	0.00
Office Assistant	NA	0.50	0.49	0.49	0.49	0.49	0.49
Temp Help	NA	<u>0.49</u>	<u>0.49</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>
Total Department		14.57	13.78	14.07	13.30	12.15	12.43

		Adopted	Adopted	Adopted	Adopted	Supplemental	Proposed
	Range	2010-11	2011-12	2012-2013	2013-2014	2014-2015	2015-2016
<u>Fairboard Fund 204</u>							
Fair Administrator	E04	<u>1.00</u>	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.00	0.53	0.00	0.00	0.00	0.00
<u>Commission on Children & Family 205</u>							
CCCCF Director	E05	1.00	1.00	1.00	1.00	0.30	0.04
Fiscal Assistant	23	0.37	0.37	0.49	0.28	0.00	0.00
Program Coordinator	NA	<u>0.00</u>	<u>0.17</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.37	1.54	1.62	1.28	0.30	0.04
<u>Solid Waste Transfer Station 207</u>							
LDS Director	E07	0.20	0.18	0.18	0.18	0.10	0.10
Building Services Manager	E06	0.50	0.45	0.00	0.00	0.00	0.00
Solid Waste Program Adminstrator	24	1.00	0.90	0.00	0.00	0.00	0.49
Recycle Center Supervisor	23	0.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	25	1.00	0.27	0.27	0.27	0.29	0.30
Maintenance Mechanic II	25	0.00	0.45	0.23	0.23	0.05	0.05
Maintenance Mechanic I	23	1.00	0.45	0.23	0.23	0.05	0.05
Permit Specialist	23	1.25	0.68	0.68	0.68	0.20	0.20
LDS Secretary	22	<u>0.00</u>	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.24</u>	<u>0.00</u>
Total Department		4.95	3.63	1.59	1.59	0.93	1.19
<u>Corner Preservation Fund 209</u>							
County Surveyor	E04	0.80	0.36	0.72	0.72	0.48	0.49
Deputy Surveyor	E04	0.62	0.63	0.00	0.00	0.00	0.00
Survey Technician	24	<u>0.50</u>	<u>0.45</u>	<u>0.63</u>	<u>0.25</u>	<u>0.15</u>	<u>0.06</u>
Total Department		1.92	1.44	1.35	0.97	0.63	0.55
<u>Inmate Benefit Expense Fund 210</u>							
Corrections Clerk -128	S122	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.50	0.50	0.50	0.50	0.00	0.00
<u>Columbia County Rider 216</u>							
Transit Program Coordinator	E04	1.00	1.00	0.49	0.00	1.00	0.50
Transit Program Administrator	E05	0.00	0.45	0.68	0.75	0.24	0.43
Transit Coordinator	E04	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.00	2.45	2.17	0.75	1.24	0.93

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Proposed 2015-2016
<u>Building Services Fund 217</u>							
LDS Director	E07	0.20	0.18	0.18	0.18	0.19	0.20
Building Services Manager	E10	0.25	0.23	0.45	0.41	0.48	0.48
Bldg Inspection Supervisor	28	0.70	0.63	0.63	0.63	0.67	0.68
Inspector II	27	0.00	0.00	0.49	0.49	0.95	0.97
Inspector I	27	3.00	0.90	0.05	0.00	0.00	0.00
Plans Examiner II	26	1.00	0.90	0.00	0.00	0.49	0.49
Permit Specialist	23	1.25	0.68	0.68	0.68	0.72	0.00
LDS Secretary	22	0.00	0.00	0.00	0.00	0.58	0.59
LDS Director (electrical)	E07	0.10	0.09	0.09	0.09	0.10	0.00
Bldg Inspection Supervisor	28	0.30	0.27	0.27	0.27	0.27	0.30
Electrical Inspector	27	0.25	0.20	0.05	0.10	0.00	0.00
Inspector II	27	0.00	0.25	0.00	0.72	0.00	0.00
Inspector I	27	0.00	0.10	0.00	0.00	0.00	0.00
Permit Specialist	23	<u>0.25</u>	<u>0.23</u>	<u>0.23</u>	<u>0.23</u>	<u>0.24</u>	<u>0.78</u>
Total Department		7.30	4.66	3.12	3.80	4.69	4.49
<u>Jail moved to Fund 220 in FY15</u>							
Sheriff	EL					0.50	0.50
Undersheriff	E06					0.75	0.50
Jail Captain	E06					1.00	1.00
Office Manager II	E03					0.57	0.75
Support Services Supervisor	25					0.14	0.50
Corrections Clerk - 128	S128					1.00	1.00
Corrections Lieutenant	E05					2.75	2.75
Corrections Sargeant	S137					0.00	1.00
Corrections Nurse	S145					0.00	0.00
Corrections Deputy	S133					16.00	20.58
Corrections Tech	S131					3.00	2.00
CH Security & Transport Deputy	NA					<u>1.49</u>	<u>1.70</u>
Total Department		0.00	0.00	0.00	0.00	27.20	32.28
TOTAL OTHER FUNDS		62.56	58.33	52.32	46.19	73.14	76.41
GRAND TOTAL		182.20	167.96	149.94	140.76	151.61	157.93
Change from Prior Year		3.1%	-7.8%	-10.7%	-6.1%	7.7%	4.2%



NEWS RELEASE



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Technical information: (415) 625-2270 • BLSinfoSF@bls.gov • www.bls.gov/regions/west/

Media contact: (415) 625-2270

Consumer Price Index, Portland – Second Half 2014

Area prices were up 1.2 percent over the past six months, up 2.3 percent from a year ago

Prices in the Portland Area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), rose 1.2 percent in the second half of 2014, the U.S. Bureau of Labor Statistics reported today. (See [table A.](#))

Regional Commissioner Richard J. Holden noted that the January increase was influenced by higher prices for shelter and food. (Data in this report are not seasonally adjusted. Accordingly, six-month-to-six-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U increased 2.3 percent. (See [chart 1](#) and [table A.](#)) Energy prices increased 0.9 percent, largely the result of an increase in the price of electricity. The index for all items less food and energy rose 2.2 percent over the year. (See [table 1.](#))

Section VIII

Reference Documents

About Columbia County	p. 411
Columbia County Top 20 Tax Payers	p. 415
Columbia County Assessed Value Analysis	p. 416
Columbia County Financial Policies	P. 417
Administrative Allocation Detail	p. 438
Glossary	p. 476

About Columbia County

Columbia County, named for the Columbia River, was created in 1854 from the northern half of Washington County. It covers 687 square miles and is bounded on the north and east by the Columbia River, on the west by Clatsop County and on the south by Washington and Multnomah counties. Columbia County was the sixteenth county created in Oregon and is the third smallest county in Oregon after Multnomah and Hood River counties.

Columbia County enjoys the longest stretch of the Columbia River in the State of Oregon. The southern county line is approximately 30 minutes from Portland, the largest metropolitan area in Oregon. The western county line is approximately 30 minutes from the Pacific coast. The Columbia River is a major route of ocean-going vessels and contains deep water ports.

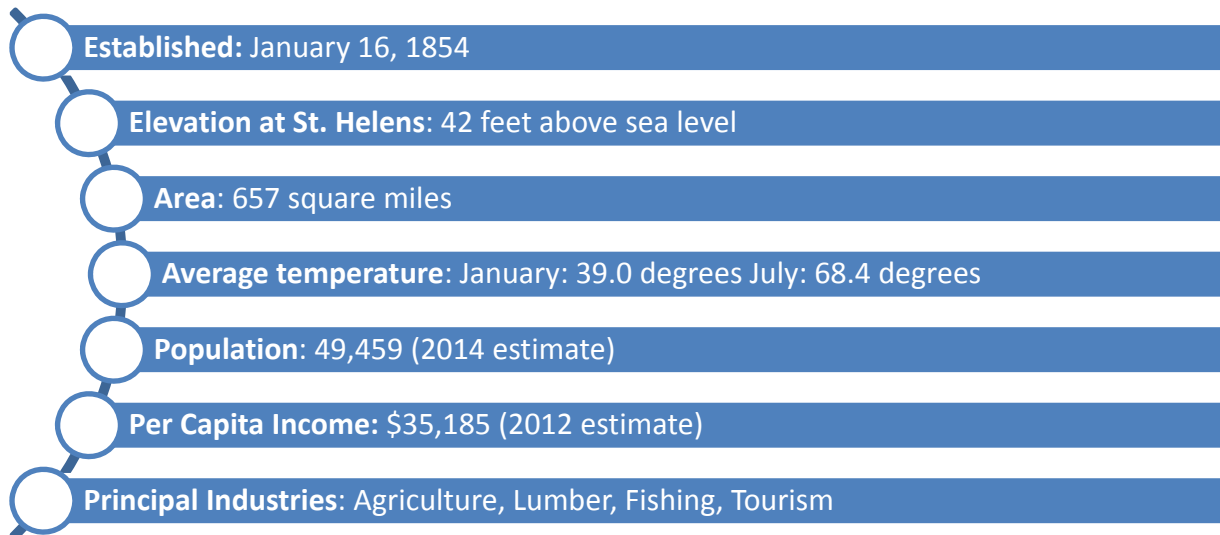
The Columbia River as a unique natural resource is also a popular fishing ground, as well as a boating and windsurfing river. The County offers the only two marine parks in Oregon: Sand Island on the Columbia River and J.J. Collins Memorial Marine Park on the Multnomah Channel.

County Information

County Seat is located in St Helens at 230 Strand Street

Phone: 888-397-7210 or 503-397-7210

Columbia County Key Facts



Columbia County History

The Chinook and Clatskanie Native American peoples inhabited the region we now know as Columbia County for centuries prior to the arrival of a New England trading vessel, the Columbia Rediviva, commanded by Captain Robert Gray in the summer of 1792 with the first

Euro-Americans to see the County's timbered shoreline. Lewis and Clark explored this area in 1805-1806.

Early settlements were established by fur traders as early as 1810. As American immigration increased in the mid-1840s, lasting settlements began to appear. The Yakima Indian War (1855-1859) drove many Washington Territory residents south of the Columbia River and helped boost the populations of St. Helens and Columbia City. The Oregon Donation Land Act of 1850 and the 1866 Oregon and California (O&C) grant shape the Columbia County of today.



The first district court met in 1854 in Milton, which served as the county seat until 1857 when it was moved to St. Helens. St. Helens was founded in 1848 and took its name from the nearby Mt. St. Helens.

The Courthouse was built in 1906 and is included in the National Register of Historic Places. An annex was constructed in 1968 and most county offices are now housed in the annex. The Sheriff's office and jail facility

operate at a separate location.

Columbia County had a county court form of government until 1971 when a board of commissioners was elected and it became a General Law County with a three-member Board of Commissioners.

O&C Counties History Source: Bureau of Land Management

The Oregon and California Railroad Revested Lands, known as the O&C Lands, lie in a checkerboard pattern through eighteen counties of western Oregon. These lands contain more than 2.4 million acres of forests with a diversity of plant and animal species, recreation areas, mining claims, grazing lands, cultural and historical resources, scenic areas, wild and scenic rivers, and wilderness. Most of the O&C lands are administered by the Bureau of Land Management.

The history of the O&C lands goes back to 1866 when Congress established a land grant to promote rapid completion of the Oregon section of the Portland to San Francisco railroad. The Oregon and California Railroad company was deeded about 12,800 acres per mile of track laid, providing incentive to complete the railroad. The land grant required the company to sell 160 acre parcels at no more than \$2.50 an acre to qualified settlers. In 1916, Congress took back the title on more than 2 million acres of these lands after the company failed to sell the land to settlers.



The Oregon and California Revested Lands Sustained Yield Management Act of 1937 put the O&C lands under the jurisdiction of the U.S. Department of the Interior. The lands were

classified as timberlands to be managed for permanent forest production, and the timber was to be sold, cut, and removed in conformity with the principle of sustained yield for the purpose of providing a permanent source of timber supply. The Act also provided for protecting watersheds, regulating stream flow, contributing to the economic stability of local communities and industries, and providing recreational facilities.

During the 1990s recognition that declining timber production levels, precipitated by a variety of reasons, was causing extreme financial uncertainty for O&C counties and damaging their ability to provide local government services resulted in the passage of the Secure Rural Schools Act in 2000. The lack of sustainable successor legislation at the federal level is the driver of the budgetary difficulties faced by Columbia County as a local government jurisdiction in recent years.

Columbia County Places of Interest



St Helens Marina



Lower Sauvie Island Game Reserve



Columbia County Fair turns 100 in 2015



Museums in Vernonia and St Helens



Columbia County Park System



Lewis & Clark Bridge in Rainier



Port Westward Industrial Park and Deep Water Port

Columbia County Government Services

The County is managed by the elected governing body and does not have a county manager or administrative officer. Services provided to the community include Sheriff, County Jail, District Attorney, Adult Parole and Probation, Juvenile Justice, road and street maintenance, recording activities, elections, property assessment, tax collection, park facilities and maintenance, emergency management, and various community development activities including building

inspection, surveyor's services, land use planning and public transit. Both mental health and public health services are provided by local non-profits which partner with the County to assure that public assistance in these areas are available to those who need them.

Columbia County Elected Officials

COLUMBIA COUNTY

www.co.columbia.or.us

General Law County

2012 Population: 49,680

Square miles: 687



BOARD OF COMMISSIONERS



Earl Fisher (D) 503-397-4322
230 Strand St., Rm. 331 Fax: 503-397-7243
St. Helens, OR 97051
earl.fisher@co.columbia.or.us

Elected: 2008/12 **Born:** Flint, MI **Edu:** MS, Michigan State; County College **Occupational Background:** ESD Board, Clatskanie Fire Board **AOC Committees:** First vice president, Legislative, Communications Policy, Governance, Special Operations, Board of Directors, Executive, Public Safety



Henry Heimuller (D) 503-397-4322
230 Strand St., Rm. 331 Fax: 503-397-7243
St. Helens, OR 97051
henry.heimuller@co.columbia.or.us

Elected: 2010 **Born:** St. Helens, OR **Edu:** Paramedic degree, Portland Community College; County College **Occupational Background:** Paramedic, public service **AOC Committees:** Human Services, Transportation



Anthony "Tony" C. Hyde (R) 503-397-4322
230 Strand St., Rm. 331 Fax: 503-397-7243
St. Helens, OR 97051
tony.hyde@co.columbia.or.us

Elected: 1996/00/04/08/12 **Born:** Ottumwa, IA **Edu:** University of Iowa **Occupational Background:** Logger, public service **AOC Committees:** Past president, Board of Directors, Legislative, Community & Economic Development, Public Lands & Natural Resources, Special Operations, Energy & Environment, NACo Board

OTHER ELECTED OFFICIALS



Sheriff 503-397-2511
Jeff Dickerson Fax: 503-397-7224
230 Strand St.
St. Helens, OR 97051
jeff.dickerson@co.columbia.or.us

Elected: 2008/12 **Born:** Hermosa Beach, CA
Edu: BS, Journalism, University of Oregon
Occupational Background: Law enforcement

Columbia County



District Attorney 503-397-0300
R. Stephen Atchison Fax: 503-397-2760
230 Strand St.
St. Helens, OR 97051

steve.atchison@co.columbia.or.us
Elected: 1998/02/06/10 **Born:** Portland, OR
Edu: BS, University of Oregon; JD, Lewis and Clark College Northwestern School of Law



Treasurer 503-397-0060
Jennifer Cuellar-Smith Fax: 503-397-7251
230 Strand St.
St. Helens, OR 97051

jennifer.cuellar@co.columbia.or.us
Elected: 2012 **Born:** Dallas, TX **Edu:** BA, Stanford; MBA, University of North Carolina



Assessor 503-397-2240
Sue Martin Fax: 503-397-5153
230 Strand St.
St. Helens, OR 97051

sue.martin@co.columbia.or.us
Elected: 2006/10 **Born:** Boston, MA **Occupational Background:** Assessment and taxation



Clerk 503-397-3796
Elizabeth "Betty" Huser Fax: 503-397-7266
230 Strand St.
St. Helens, OR 97051
betty.huser@co.columbia.or.us

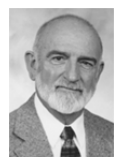
Elected: 1990/94/98/02/06/10

APPOINTED OFFICIALS

County Counsel 503-397-3839
Sarah Hanson Fax: 503-397-7243
230 Strand St.
St. Helens, OR 97051
sarah.hanson@co.columbia.or.us

Surveyor 503-397-2322
Nathan Woodward Fax: 503-397-5153
230 Strand St.
St. Helens, OR 97051
nathan.woodward@co.columbia.or.us

Reprinted from the Association of Oregon Counties' *County Guide for 2013-2014*.



In addition, Wally Thompson is the elected Justice of the Peace in Columbia County.

2014-15 TOP 20 ALL ROLL TYPE TAXPAYERS FOR COLUMBIA COUNTY

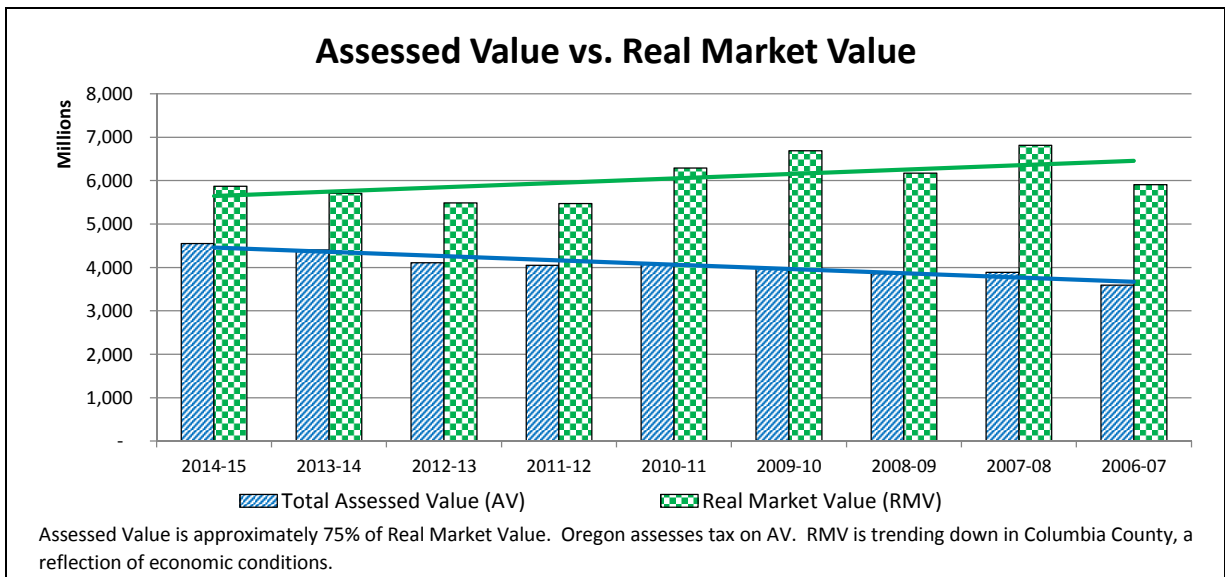
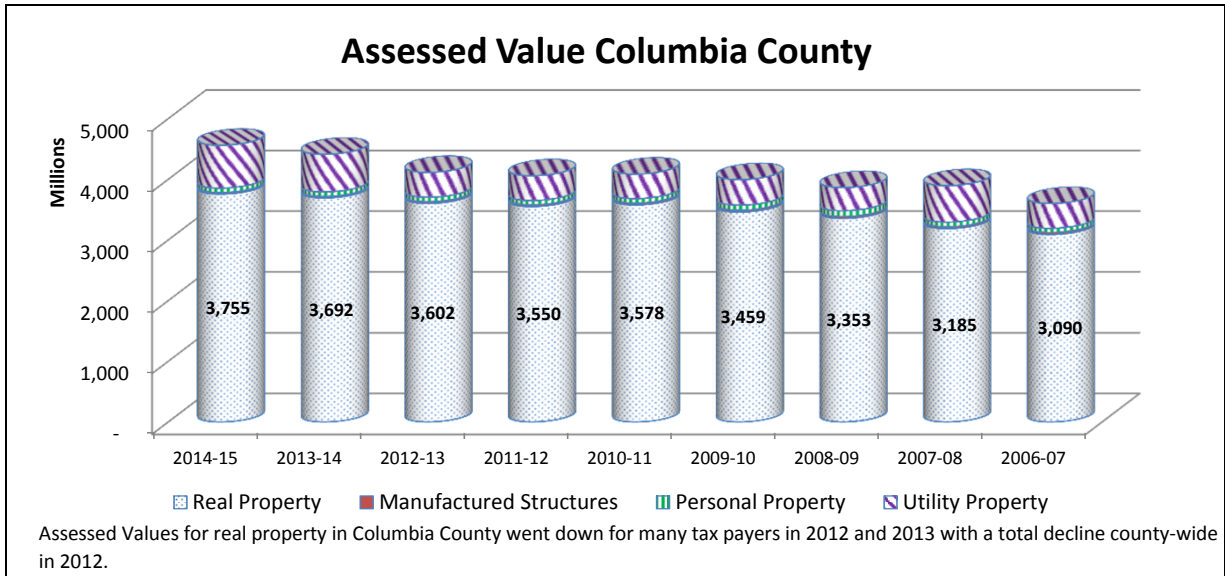
Tax Payer	Tax Amount	Assessed Value	Real Value
PORTLAND GEN ELEC CO	4,930,499.95	395,596,000	395,596,000
NORTHWEST NATURAL GAS CO	1,975,238.87	157,067,664	157,068,450
UNITED STATES GYPSUM	1,193,699.70	70,679,640	70,679,640
LONGVIEW TIMBERLANDS LLC	567,875.14	44,716,684	72,375,063
CLATSKANIE PUD	507,295.79	39,858,000	39,858,000
DYNO NOBEL INC	476,238.87	36,036,790	36,384,210
COLUMBIA RIVER PUD	460,418.06	34,826,500	34,826,500
ARMSTRONG WORLD INDUSTRIES INC	376,108.66	24,816,810	24,816,810
CASCADES TISSUE GROUP OREGON	263,630.00	17,395,120	17,395,120
COMCAST CORPORATION	234,716.22	15,201,800	20,175,596
FRED MEYER STORES INC	212,751.39	13,154,480	17,547,440
CENTURYLINK	210,944.83	14,196,700	14,196,700
BOISE WHITE PAPER LLC	179,640.99	11,803,277	15,072,981
PORT OF ST HELENS	171,727.17	12,036,648	28,405,353
WEYERHAEUSER COMPANY	169,150.60	13,000,202	21,063,192
NORTHWEST AGGREGATES INC	161,457.02	12,943,380	12,943,380
WAL-MART REAL ESTATE BUSINESS TRU	129,054.89	8,266,550	12,501,070
BASCOM PACIFIC LLC	123,637.27	10,105,824	16,208,600
CLARUTH INC WILLNA INC FRANBEA INC	116,351.90	10,287,399	16,637,391
TEEVIN INVESTMENT CO INC	110,709.29	5,939,187	6,830,954

Source: Columbia County Assessor's Office

Assessed Values and Estimated Actual Value of Taxable Property

Columbia County, Oregon

Source: County Assessor's Office



Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)	Real Market Value (RMV)	Taxable Ratio (RMV to AV)	Taxes	Direct Tax Rate
2014-15	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062	5,876,058,508	77.60%	64,770,613	1.42%
2013-14	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852	5,711,839,142	77.23%	60,281,265	1.37%
2012-13	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742	5,492,574,239	74.88%	55,984,908	1.36%
2011-12	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509	5,477,228,879	74.10%	54,941,133	1.35%
2010-11	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311	6,299,615,211	64.85%	56,992,720	1.40%
2009-10	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030	6,693,897,931	59.66%	54,949,959	1.38%
2008-09	3,352,798,412	32,135,350	96,648,400	381,418,601	3,863,000,763	6,175,643,775	62.55%	51,183,655	1.32%
2007-08	3,185,200,815	31,815,070	77,149,290	601,213,350	3,895,378,525	6,817,268,184	57.14%	51,509,143	1.32%
2006-07	3,090,168,050	31,747,840	69,745,790	408,879,110	3,600,540,790	5,914,890,583	60.87%	45,633,147	1.27%

Columbia County Finance Policies

General Statement on Financial Management

Columbia County will conduct its financial affairs according to Generally Accepted Accounting Practices (GAAP) as defined by the national Governmental Accounting Standards Board (GASB), except where those standards conflict with the Laws or Constitution of the State of Oregon.

These standards apply to all funds, trusts or special districts for which the County has fiduciary or operational responsibilities.

Columbia County and its employees will conduct the County's financial affairs with professionalism and candor befitting responsible democratic government. Employees are to remember that they are using public funds when conducting County business. Employees should receive no personal gain other than Board approved compensation and reimbursement for approved expenditures.

- § To encourage public participation and understanding a reasonable number of proposed and approved budget documents will be available for public review at no cost.
- § Proposed budget documents will be made available by the Department of Finance and Taxation.
- § Adopted budget documents will be made available for reference through the public libraries located in the county, and for loan on a short-term basis from the Department of Finance and Taxation as outlined in the County's fee schedule.
- § Adopted budget documents will be provided to the public by the Department of Finance and Taxation for the fee established by the Board of County Commissioners.

Within 30 days of the end of each fiscal quarter, the staff of the Department of Finance and Taxation will prepare a report to the Board of County Commissioners, to inform the Board on the state of the budget and the general financial condition of the County and the special districts for which it is responsible. These quarterly reports will include the information required by ORS 294.085 in July and January.

Financial Organization

Purpose Statement:

These policies are the County's guide to its financial and budgetary structure, its philosophy and its presentation to the public, Budget Committee and the Board of County Commissioners.

The County will establish new funds only by resolution of the Board of County Commissioners. Each resolution shall state the purpose of the fund, its basis of accounting, and the disposition of assets upon dissolution of the fund. Unless required by law or enabling resolution, all assets of dissolved funds shall be transferred to the General Fund. Elimination of funds shall be by order as required in ORS 294.475.

In accordance with GAAP, the County will minimize the number of active funds as feasible. Services will be classified within the appropriate department in the General Fund unless otherwise required by law or agreement.

The appropriation resolution shall adopt the annual budget in lump sum by fund by department.

The budget and finance structure shall provide for adequate segregation of programs or services financed in whole or part by dedicated revenues.

The County budget shall use the summary categories of General Revenue, Fees for Services and Designated for Specific Purpose for revenues; Personal Services, Materials & Services, Capital Outlay, Debt Service, Contingencies, and Other for expenditures. All accounts shall be assigned to the appropriate summary category through the chart of accounts.

The Department of Finance and Taxation shall establish and maintain a Chart of Accounts listing funds, departments, categories, and object codes. Specific account numbers shall be assigned only by Director of Finance and Taxation or designee in order to maintain consistency in the chart of accounts.

Accounting and Auditing

Purpose Statement:

Statements of internal accounting policy inform budget managers and the public of the standards on which the County operates.

The County will establish and maintain high standards of accounting practices. The accounting policies of Columbia County will conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. Interim reports and records will be prepared and maintained on the budgetary basis prescribed by state law and will be adjusted to GAAP for financial reporting purposes.

The County will comply with Generally Accepted Accounting Principles and state laws in the development and use of cost accounting systems for operations and capital improvements cost reporting.

An independent public accounting firm will conduct an annual financial audit and will publicly issue its opinion. This firm shall be selected every five years on the basis of a competitive RFP process.

The County will maintain an accounting system which will record and report an inventory of all County owned fixed assets.

A fixed asset is defined as an item of tangible property of a more or less permanent nature. Only fixed assets of more than \$5,000 of value will be specifically tracked and reported for purposes of the annual audit. For property control purposes, County departments are encouraged to track property of lesser value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

Budget Formation and Management

Purpose Statement:

These policies guide the development and execution of the annual budget and establish the framework for budget planning, presentation and financial reporting.

The County will annually adopt a balanced budget as required by state law. The budget will balance current operating expenditures with current operating revenues for all operating funds.

The Budget Officer shall prepare and maintain a three-year projected budget. This budget will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation; 2) during the submission of requested budgets by departments; and 3) after adoption of the next fiscal year's budget.

The unrestricted portion of the General Fund beginning fund balance will be reserved or applied in the following order:

- 1) the amount determined necessary for unappropriated fund balance, (goal is four months of projected personnel expense)
- 2) the amount determined necessary for fund contingency (goal is five percent of general fund budget)
- 3) reserves to be held for a future year's expense (the goal to be determined by Board of County Commissioners),
- 4) capital outlays for real or personal property, or one time costs or projects.
- 5) to maintain current services if the next fiscal year's budget projection shows a short-term revenue reduction.

The beginning fund balance of any operating fund (other than the General Fund and the Forest, Parks and Recreation Fund) will be used to fund unappropriated fund balance, and contingency accounts. A beginning balance in excess of that necessary to cover unappropriated fund balance and contingency may be allocated to capital improvements, or one time capital or maintenance expenses not likely to recur in the subsequent fiscal year, or other expenditure deemed appropriate by the Board of County Commissioners.

The beginning fund balance of the Forest, Parks, and Recreation Fund may be used to fund current operating expenditures due to the cyclical nature of this fund's revenue generation (periodic cutting of managed timber lands).

The County General Fund receives revenues from the sale of timber on state lands. Annual

receipts are subject to fluctuation due to economic, legal and environmental forces outside of the County's control. When there is reason to believe that reductions in anticipated revenues will be temporary, lasting no more than one fiscal year, the County may use the excess beginning balance, or reduce allocation to unappropriated fund balance to maintain existing services or programs through one fiscal year.

When the General Fund receives or is anticipated to receive in the coming fiscal year unrestricted revenues totaling \$50,000 or more, and this is a one time occurrence and highly unlikely to recur in the following fiscal year, the revenues will be allocated to the budget under the same policies as unrestricted beginning fund balance.

To meet the need for working capital from July 1 to approximately October 1 of each fiscal year the County will budget an unappropriated ending fund balance in the General Fund. The amount established annually will not be less than the difference between the expected expenditures to be paid and the anticipated revenues to be received during that time period. If the ending fund balance in any operating fund is reduced below that required amount, the Board of County Commissioners will adopt a plan to restore fund balance in the subsequent fiscal year.

A contingency account will be established in the General Fund; Road Fund; Forest, Parks, and Recreation Fund; and Fair Fund. A minimum of 1.5% of estimated operating revenues of each fund will be budgeted in these accounts each year. A contingency account shall be used only for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. [See OAR 150-294.352(8)]. Transfers from the contingency account must be authorized by resolution of the Board of County Commissioners.

Contingency accounts may be established in other funds as necessary. The need for these accounts will be determined annually as a part of the budget process.

Each department head is responsible for the budget management of the funds and/or departments for which he/she has administrative responsibility. For some funds and/or departments without designated department heads, it may not be evident who has administrative responsibility. For those departments and/or funds, the following department heads have responsibility for budget management and expenditure approval:

- Veterans' Service Office - Board of County Commissioners
- County Dues - Board of County Commissioners
- Non-Departmental Payments - Director of Finance and Taxation
- Footpath Bicycle Trail Fund - Board of County Commissioners
- Direct Pass-Through Grant Fund - Director of Finance and Taxation
- Corrections Facility Construction Fund - Director of Finance and Taxation
- Courthouse Security Fund - Director of Finance and Taxation, Court Administrator
- Information Technology - Director of Human Resources

Budget Amendments

Purpose Statement:

These policies govern circumstances which require alteration of the budget during the fiscal year.

The Budget Officer shall be responsible for coordination, review, and execution of requests to amend the budget. Amendments to the budget will strictly comply with Oregon Local Budget Law. The Budget Officer shall be responsible for ensuring compliance, determining the appropriate procedure to be applied, and maintaining all necessary legal records and documents.

The appropriate department head is responsible for initiating corrective budget action through submission of a request for appropriation transfer or supplemental appropriation to the Budget Officer.

An appropriation transfer requires approval by the Board of County Commissioners at a regular public meeting only under the circumstances listed below. All other transfer requests will be processed after receipt and review by the Budget Officer. The Budget Officer will provide the Board of County Commissioners with a listing of all transfer actions.

- § Transfer of appropriation from one appropriated department to another within the same fund.
- § Transfer of appropriation from the General Fund to any other fund.
- § Transfer of appropriation from a contingency account in any fund.
- § Transfer of appropriation that will result in creation of a new function or service.
- § Transfer of appropriation that will create new regular position(s) or increase FTE.

The Board of County Commissioners and/or the Budget Committee shall evaluate all budget requests based on the ability of the activities financed by these requests to further the stated goals of the County as outlined in the County's goals statement.

Revenue

Purpose Statement:

These policies provide guidance in the classification of revenues. They guide the pricing philosophy for County services.

The County will estimate revenues using objective, analytical methods, based on the best information available at the time of estimation.

A three year projection of all revenues will be maintained. This database will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation ; 2) during the submission of requested budgets by departments; and 3) after the adoption of the next fiscal year's budget by the Board of County Commissioners.

All adjustments to fee schedules shall be adopted by the Board of County Commissioners with an order prepared by the requesting department. The order shall be reviewed and approved by County Counsel and the Director of Finance and Taxation for compliance with state laws and County ordinances and policies prior to presentation to the Board of County Commissioners.

Except for fees regulated by state law or rule, the County will set all fees at a rate calculated to achieve full below cost recovery of direct, indirect cost, and when appropriate, capital depreciation, except as provided below.

Departments will review fee schedules annually. Each department will report annually its findings and recommendations to the Board of County Commissioners as to the adequacy of the fees being charged. A fee may not be adjusted more than once in any 12 month period (ORS 203.115).

The Board of County Commissioners may establish fees at less than full cost recovery. The department shall determine the full cost of service. An order of the Board shall set the actual charge at a percentage of full cost. The order shall state the reason for the exception and the public purpose it serves.

When a fee is charged to the public for use or rental of County facilities an amount for capital depreciation will be included. The portion of the fee designated for capital replacement will be deposited in accounts separate from the operating budget and will be expended only for items contained in an approved capital improvement plan, equipment replacement schedule, or maintenance management program.

Capital Outlay & Capital Improvements

Purpose Statement:

These policies will assist the County in the classification of capital outlays, accounting for fixed assets, and provide the basis for development of an annual Capital Improvement Plan.

The budget category of Capital Outlay shall be used to budget for purchases of equipment or improvements to real or personal property having a cost greater than \$5,000 and a useful life of more than two years, excluding normal maintenance parts purchased for existing equipment or property.

A capital improvement is defined as an improvement to real property which maintains or enhances the value of the asset.

The County will maintain its assets at a level adequate to protect capital investment and to minimize future maintenance or replacement costs.

The County will make all capital improvements in accordance with an adopted five (5) year plan for capital improvements and update it annually. The plan shall list in detail a three year funding plan which will be fully incorporated into County budget projections. The County will adopt an annual capital budget based on the multi-year Capital Improvement Plan.

The Board of County Commissioners will appoint a Capital Improvements Committee to develop the Capital Improvement Plan, and recommend changes to the Board as a part of the annual budget process. The Committee will include the Director of Finance and Taxation, Director of General Services, Director of Public Works, and others as deemed appropriate by the Board. The Committee will be responsible for developing process and procedures for project approval and management. The Committee will work with department heads who will be affected by the proposed project.

The Capital Improvement plan will include the following:

- a. The Capital Improvement Plan will detail by project all improvements to real property costing over \$5,000 during the period of the plan. Projects of a lesser dollar amount may be included in the plan at the discretion of the Board upon recommendation of the Capital Improvements Committee.
- b. Equipment with a single item or project value exceeding \$5,000 (\$50,000 for road and bridge projects) will be included in the Capital Improvement Plan. Examples of equipment to be included are vehicles, road machinery equipment, computer systems, office furnishings and equipment.
- c. The estimated cost and potential funding sources for each capital project will be

in the Capital Improvement Plan.

- d. The County will integrate the Capital Improvement Plan with development of the operating budget. Future operating costs associated with capital improvements will be estimated and incorporated into operating budget forecasts.
- e. General Fund support of the Capital Improvement Plan will be determined annually during the budget process. Allocations will be consistent with policies on the use of fund balance, current revenues, and spending priorities as established by the Board of County Commissioners.
- f. It is the intent of the County that the full cost of a project, including direct and indirect costs, will be reported in the Capital Improvement Plan, and recorded in the County's accounting records.

The General Services Director will be responsible for managing all construction projects involving County facilities with the exception of road construction projects and park facility construction projects which will be the responsibility of the respective department head.

Departments will estimate annual cost for equipment replacement not included in the Capital Improvement Plan during the budget process and will estimate a level of future years equipment expenses in the projected budget years.

The Department of Finance and Taxation will recommend to the Board of County Commissioners the most efficient financing method(s) for all projects.

Construction of, or acquisition of capital improvement projects funded by inter-governmental or private foundation grants will not commence until formal written commitment of the grant funds is received by the County.

If a capital improvement project will be funded by donations or other fund-raising, 100% of the funds must be received before the construction commences or the capital asset is acquired. The Board may authorize the project to proceed when less than 100% of the funds have been received. Authorization will be in the form of an inter-fund loan (see Inter-fund loan policies). Terms of the loan will include the statement "the repayment of this loan is contingent upon the successful raising of private donations. There is a strong possibility that this loan will not be repaid in full."

Debt

Purpose Statement:

The County may use various forms of debt for working capital, or for financing equipment or capital improvements. These policies establish the basis on which the issuance of debt will be evaluated by the governing body and the public.

A policy of full and complete disclosure will be strictly maintained in all communications and interactions with financial institutions, and debt rating agencies.

The County will use long term debt to finance those desirable capital improvements which can not be financed from current operating revenues.

Debt scheduled to be retired with current operating revenues will be incurred only after including debt service payments and operating cost of improvements into budget projections. When borrowing working capital for operating funds, the County will repay all principal and interest within the fiscal year in which the obligation is incurred.

When leasing agreements are considered, the full principal and interest cost through maturity will be disclosed and included in projections of future fiscal capacity. A proposal to lease equipment will include a lease versus buy or lease versus lease/purchase analysis. A decision to lease will include these elements of analysis:

- § The County is not likely to use the item after the lease period, or beyond the duration of a specific project.
- § Acquisition through purchase could preclude the possibility of taking immediate advantage of near term technological progress.
- § Acquisition is justified by a pressing necessity but there are not sufficient dollars available for outright purchase.
- § Lease or lease/purchase is the least cost option based on life cycle costing principles, and costs of alternative financing methods.

The County will not schedule debt payments for a period longer than the expected useful life of the equipment or improvement to be purchased.

The County will keep the maturity of general obligation and revenue bond issues to 20 years or less.

For long term debt required to be reported in a debt service fund, in addition to the annual amount required for the payment of current principal and interest due, the County may maintain a reserve or unappropriated fund balance account in an amount equal to at least one and not more than two years worth of principal and interest payment. In the case of a new issue, this amount may be established over a period not to exceed 3 years.

Total outstanding debt of all kinds will not exceed 2% of the total County assessed value.

Inter-Fund Transfers & Loans

Purpose Statement:

The management of inter-fund transactions influences the fiscal positions of the funds involved. These policies inform department heads and staff on what basis they can expect to receive resources from other funds. This will result in improved financial and project coordination and planning.

Budgeted resource transfers from the General Fund to operating funds will be disbursed on the basis of one-twelfth of the budgeted amount monthly, except where: 1) fiscal needs of the receiving fund require an accelerated schedule to meet cash needs or project schedules, or 2) the revenue is received by the General Fund in the form of a lump-sum distribution from an outside source (i.e. State Timber Revenue). Accelerated payments require the approval of the Director of Finance and Taxation who will consider the cash flow requirements of both funds before approving the accelerated payments.

Budgeted resource transfers to non-operating funds will be executed based on the needs of the receiving fund as required by projects to be funded. In general, transfers will occur as late as possible in the fiscal year.

In general and in order to manage General Fund cash flow, transfers from the General Fund will not be executed in the first three months of each fiscal year. Disbursements from a receiving fund and transfers into that fund will be coordinated to avoid fund deficits.

When a surplus remains after completion of a project in a capital improvement fund, the surplus will become part of fund balance. Unattached fund balance is available for allocation to another project in the same or following year. If the fund balance is not otherwise dedicated it is available for any purpose, including transfer to the General Fund or other fund as determined by the Board of County Commissioners and as allowed by Oregon Local Budget Law.

Inter-fund loans may be made, in accordance with state law, to address short term cash deficiencies or the purchase of goods. Inter-fund loans shall be repaid in full no later than the end of the fiscal year following the one in which the loan was authorized and executed. (See ORS 294.460).

A County fund which has interest credited to it shall pay interest on inter-fund loans at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval. Simple interest will be computed from the day of transfer to day of return.

When allowed by law, the County may loan funds to special districts and other qualified organizations. Interest shall be charged on the loan at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval, plus 2% for administration.

The County will exercise its prerogative to be a prudent investor. It will examine the financial capacity of organizations to repay a loan, secure collateral when appropriate, and carefully consider the public policy impact of any loan.

It is not the purpose of the County to compete with private institutions to loan money for public purposes. The County will only consider such loans when no other financial options are feasible, and the County has the financial capacity to provide funds without jeopardizing current or future service delivery.

Any loan agreement or resolution shall be approved at a regular public meeting of the Board of County Commissioners.

Inter-Departmental Charges For Service

Purpose Statement:

These policies clarify the financial relationship between departments when a service is performed by one for another. The policies also clarify the nature and extent of inter-fund charges for service.

It is the policy of the County to discourage billing for services between County organizational units. However cost allocation for indirect costs will be developed and included in the budget process based on prior year history and an allocation matrix. These indirect costs will be identified and charged to the organizational units so that full costs of maintaining the unit can be calculated. The allocation formula is to be applied across the board and no department will be excluded from the process. Exceptions to this policy are:

- a) Charges to the County Surveyor are governed by the agreement between the County and the Surveyor.
- b) Any other instance in which, by state law or county ordinance, the County is prohibited from allocating these charges.

When allowed, intra-organizational billing shall be itemized and submitted for payment in a timely manner within the fiscal year or within 30 days of the close of the fiscal year.

Contracting For Services

Purpose Statement:

These policies guide decisions to contract for delivery of services. These standards will apply to all service delivery agreements whether with private vendors, the state, other local governments, private non-profits, or agencies established by inter-governmental agreement. The analysis required will apply when the County is grantor or recipient of a service contract.

The County will consider contracting for delivery of services, when it is cost effective and legally permissible to do so, based on an objective, thorough evaluation of all costs based on defined service standards. In evaluating the decision to contract for delivery of a service the County will:

1. Thoroughly evaluate all County service costs based on a 3 to 5 year cost projection.
2. Determine the cost and time required for contract administration and evaluation.
3. Consider non-monetary issues such as the nature of the service, and relationships with other public and private entities.
4. Define what capital or maintenance costs are avoided, and what the likely costs would be if the County had to resume providing the service.
5. Determine if contracting for service delivery conforms with strategic goals, reduces duplication, or improves public access.
6. Use contracting of services when required by state policy or law.

When the County is considering accepting new service responsibilities as a contractor it will:

1. Define what capital or start up costs are necessary and whether the funding source will fund or allow these costs to be amortized.
2. Determine all costs, direct and indirect, of providing the service and determine whether the funding source will fully support these costs.
3. Determine in the current mix of services whether the new service compliments or enhances the County's mission and programs.
4. Evaluate additional liabilities that will be assumed including personnel transfers, and what liabilities the County will incur should it cancel the contract, or the funding source is discontinued.

Community and Outside Agency Funding

Purpose Statement:

These policies form the basis for budgetary decision making and allocation of funds to organizations not a part of county government.

The County will consider contributing to organizations outside of County government which further the well being of communities and individuals through social, economic, educational and cultural programs and are in concert with the County strategic goals.

The County requires organizations to make funding requests during the normal county budget development process and will generally delay consideration of any request until that time.

The County will require disclosure of financial information about the sponsor organization, details and accomplishments about its programs and services, and the reasons for requesting County funding.

The County will require a written agreement with each organization receiving County funds. The agreement will define how County funds will be spent, reporting requirements, and adequately insure the County against liabilities. The County will reserve the right to decide what will be the appropriate form for an agreement. Consideration will include the amount of funds involved, the potential liability to the County, and nature of the organization receiving funds. At a minimum, an agreement shall refer to the intended use of the funds as expressed by the organization in the original request for funding.

The budget appropriations for the funds covered in this policy section shall be contained in the non-departmental budget.

Criteria to be used in the evaluation of funding requests include:

1. Whether the funding leads to the goals established in the County's stated goals.
2. Whether internal departments have received sufficient funding levels to further the goals of the County based on the County's stated goals.
3. Whether the program or service duplicates or complements existing efforts either in the community, the County or other governmental unit.
4. Whether the activity addresses a priority of the Board of County Commissioners.
5. Whether the request addresses a newly identified community issue not currently addressed in the County stated goals.

6. Will the County support leverage of other funds? Are other sources of support committed?
7. Whether the request requires funding outside of the normal budget process and the reasons.
8. Whether it is a one time request and the source for continuing funding.
9. Whether resources within the County budget are already being applied toward this purpose. If not, how will this request affect the ability to fund County operations.
10. Whether the funding provides a resource which will be available to County programs.
11. What type of performance measures should be applied to judge the effectiveness of the program if funded, and to judge the merit of future funding requests.

Service Districts

Purpose Statement:

The County has operational and fiduciary responsibility for certain service districts. These districts are separate municipal corporations which by law require the Board of County Commissioners to serve as the Governing Body. These policies govern the districts relationship with the County on financial and administrative matters.

The cost of operations of service districts shall be fully borne by the revenues of the district including compensation to the County for all administrative and indirect costs.

Unless otherwise determined by decision of the governing body all financial, supervisory and administrative functions will be provided through the County.

Service district budgets will be organized, prepared and amended under the same procedures applicable to the County budget and consistent with Oregon Local Budget Law.

Service district budgets will be appropriated by fund by category.

Grant Administration

Purpose Statement:

The County receives funds from a variety of public and private sources for specific purposes. These funds may be categorized as grants because they usually require plans and an application process preliminary to the award of funds, as well as periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.

Each department shall notify the Board of County Commissioners and the Finance Director when it is applying for a new grant or renewal of a grant. Approval must be obtained from the Board of County Commissioners prior to submission of an application unless all of the following applicable conditions are met:

- The grant is for capital funds and the project is listed in the current adopted Capital Improvement Plan.
- There is no requirement or expectation of future County financial support.
- The revenues and expenditures for the activity the grant will fund is explicitly approved during the budget process.
- No personnel costs are involved.

Each department will determine if the grant it is seeking allows indirect costs, and if allowed, shall include the cost as a part of the grant application program budget. Departments shall provide the Department of Finance and Taxation with a copy of grant restrictions, if any, on indirect costs otherwise the departments will have to cover the indirect costs.

The recipient department is responsible for all aspects of grant administration, including reporting, file maintenance, and record keeping.

All financial reporting, requests for reimbursement and grantor audits shall be coordinated with the Department of Finance and Taxation. No financial reporting or requests for reimbursement or advance shall be sent to a grantor without prior review by the Department of Finance and Taxation. Departments will prepare requests for reimbursement or advances in sufficient time to avoid operating deficits in grant funded programs. Grants involving personnel shall utilize the Personnel Cost Form to ensure all applicable costs are included.

The Department of Finance and Taxation will expedite review of requests for advances or reimbursement in order to maximize income and reduce subsidizing grant funded services.

The County will prepare a cost allocation (indirect cost) plan every two years. Indirect costs identified will be allocated annually during the budget process.

Investments

Purpose Statement:

These policies outline the methodology for distributing income earned through investments, and general policies on investing public funds.

The County Treasurer is the designated custodial officer for funds for Columbia County as defined in ORS 294.004. Investment Policies shall incorporate the prudent investor rule, which states investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The County may commingle fund cash balances for investment purposes.

Interest earnings shall generally follow the funds which created the earnings unless doing so conflicts with state law, grant funding guidelines, or Generally Accepted Accounting Practices. Earnings from investments shall be credited to the interest earnings account in designated funds based on the periodic cash balance at the time earnings are available for distribution. The following exceptions and conditions will apply:

Generally, interest earnings will not be allocated by department or division within a single fund. Exceptions may be made when required by a dedicated funding source when balances on which the share of earnings are to be calculated can be clearly identified, and balances exist longer than 30 days.

Whenever a Fund or any other interest earning account grouping records a cash or budget deficit at the end of a reporting period, and the deficit resulted from operating practices fully under the control of the department or division, an operating interest expense shall be computed and charged by the Treasurer's Office.

Banking Services

Purpose Statement:

Provide policy guidelines for County use and acquisition of banking services.

The County will attempt to maintain harmonious banking relationships with all commercial banks authorized to provide services to municipal corporations in accordance with ORS 295.155.

To secure necessary banking services the County should seek competitive quotations approximately every four years for all normal services (checking accounts, transfers and collections) except investments.

Investments should be open to general competition from all banks and financial institutions authorized to conduct business with the County by state law and the County's Investment Policy.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

County Commissioners

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	15.00 landlines	49.1%	3.47	52.02	624.22	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	571
Info Tech	7.50 workstations	84.5%	133.44	1,000.78	12,009.42	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	9,923
Finance and General Liability Insurance	4.25 FTE (excluding ongoing temps)	100.0%	444.78	1,890.33	22,683.98	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	18,019
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	4.25 FTE (including ongoing temps)	94.6%	101.17	429.98	5,159.82	FY15 budget HR staffing & materials cost per FTE times "true up."	4,666
Board of Commissioners	4.25 FTE (including ongoing temps)	100.0%	75.88	322.49	3,869.84	FY15 budget - 25% of BoCC staffing and materials cost is allocated	3,484
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	1,768 Sq Ft	7.0%	85.9%	40,282.68	2,813.45	33,761.45	40,166
Justice	Sq Ft	95.5%					
County Counsel	14.0% actual % SH	81.6%			21,786.06	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	35,332
	4.0% actual % RM			4,496.29	4,878		
	20.0% actual % JJ			10,235.52	30,791		
	50.0% actual % JK			2,210.44	0		
	Annual Materials Cost			6,033.80	4,924.26		8,996
Support Department Adjustment				(30,440.33)		Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost 7,610.08 Annual Cost 91,320.98						Total allocated:	
Increase/(Decrease) % -22.4% FY15 Total 117,619.36						2,189,371	
						% of Total	
						4.2%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund County Assessor

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	20.00 landlines	49.1%	3.47	69.36	832.29	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	761
Info Tech	21.00 workstations	84.5%	133.44	2,802.20	33,626.37	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	32,822
Finance and General Liability Insurance	12.00 FTE (excluding ongoing temps)	100.0%	444.78	5,337.41	64,048.90	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	54,057
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	12.00 FTE (including ongoing temps)	94.6%	101.17	1,214.07	14,568.89	FY15 budget HR staffing & materials cost per FTE times "true up."	13,997
Board of Commissioners	12.00 FTE (including ongoing temps)	100.0%	75.88	910.55	10,926.61	FY15 budget - 25% of BoCC staffing and materials cost is allocated	10,452
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	3,000 Sq Ft	11.9%	85.9%	40,282.68	4,773.96	57,287.53	68,155
Justice	Sq Ft		95.5%				
County Counsel	1.0% actual % SH	81.6%			1,556.15	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	1.0% actual % RM			1,124.07	1,219		
	0.0% actual % JJ			0.00	0		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			417.57	340.79		378
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost 15,359.30 Annual Cost 184,311.59						Total allocated:	
Increase/(Decrease) % 0.4% FY15 Total 183,609.69						2,189,371	
						% of Total 8.4%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Tax Collector

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	9.00 landlines	49.1%	3.47	31.21	374.53	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	343	
Info Tech	5.00 workstations	84.5%	133.44	667.19	8,006.28	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	7,633	
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	100.0%	444.78	889.57	10,674.82	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	9,009	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.10 FTE (including ongoing temps)	94.6%	101.17	212.46	2,549.56	FY15 budget HR staffing & materials cost per FTE times "true up."	2,450	
Board of Commissioners	2.10 FTE (including ongoing temps)	100.0%	75.88	159.35	1,912.16	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,829	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srvcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	30,670	
Courthouse	1,350 Sq Ft	5.3%	85.9%	40,282.68	2,148.28			25,779.39
Justice	Sq Ft		95.5%					
County Counsel	3.0% actual % SH		81.6%			4,668.44	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	0.0% actual % RM					0.00		0
	3.0% actual % JJ					1,535.33		0
	0.0% actual % JK					0.00		0
	Annual Materials Cost				966.54	788.80		224
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost 4,690.77 Annual Cost 56,289.30

Increase/(Decrease) % 4.4% FY15 Total 53,924.19

Total allocated:

2,189,371

% of Total 2.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

County Clerk

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	12.00 landlines	49.1%	3.47	41.61	499.37	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	457
Info Tech	10.00 workstations	84.5%	133.44	1,334.38	16,012.56	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	13,739
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	100.0%	444.78	889.57	10,674.82	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	9,009
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	2.33 FTE (including ongoing temps)	94.6%	101.17	235.73	2,828.79	FY15 budget HR staffing & materials cost per FTE times "true up."	2,625
Board of Commissioners	2.33 FTE (including ongoing temps)	100.0%	75.88	176.80	2,121.58	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,960
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	1,498 Sq Ft	5.9%	85.9%	40,282.68	2,383.80	28,605.57	34,032
Justice	Sq Ft		95.5%				
County Counsel	2.0% actual % SH	81.6%			3,112.29	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	0.0% actual % RM			0.00	0		
	0.0% actual % JJ			0.00	0		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			484.89	395.72		224
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 5,354.23 Annual Cost 64,250.72

Increase/(Decrease) % 0.7% FY15 Total 63,812.77

Total allocated:

2,189,371

% of Total

2.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund Elections

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	3.00 landlines	49.1%	3.47	10.40	124.84	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	114	
Info Tech	3.00 workstations	84.5%	133.44	400.31	4,803.77	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	4,580	
Finance and General Liability Insurance	0.75 FTE (excluding ongoing temps)	100.0%	444.78	333.59	4,003.06	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	3,379	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.65 FTE (including ongoing temps)	94.6%	101.17	268.11	3,217.30	FY15 budget HR staffing & materials cost per FTE times "true up."	2,041	
Board of Commissioners	2.65 FTE (including ongoing temps)	100.0%	75.88	201.08	2,412.96	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,524	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	34,032	
Courthouse	1,498 Sq Ft	5.9%	85.9%	40,282.68	2,383.80			28,605.57
Justice	Sq Ft		95.5%					
County Counsel	2.0% actual % SH		81.6%			3,112.29	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	0.0% actual % RM					0.00		0
	0.0% actual % JJ					0.00		0
	0.0% actual % JK					0.00		0
	Annual Materials Cost				484.89	395.72		224
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
Avr Monthly Cost 3,889.63 Annual Cost 46,675.51						Total allocated:		
Increase/(Decrease) % -2.1% FY15 Total 47,660.87						2,189,371		
						% of Total 2.1%		

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Sheriff's Office

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	73.00 landlines	49.1%	3.47	253.15	3,037.85	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	2,779
Info Tech	53.00 workstations	84.5%	133.44	7,072.21	84,866.56	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	83,963
Finance and General Liability Insurance	13.40 FTE (excluding ongoing temps)	100.0%	444.78	5,960.11	71,521.27	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	63,021
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	13.40 FTE (including ongoing temps)	94.6%	101.17	1,355.72	16,268.60	FY15 budget HR staffing & materials cost per FTE times "true up."	16,319
Board of Commissioners	13.40 FTE (including ongoing temps)	100.0%	75.88	1,016.78	12,201.38	FY15 budget - 25% of BoCC staffing and materials cost is allocated	12,186
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0
Courthouse	Sq Ft		40,282.68	0.00	0.00		
Justice	9,358 Sq Ft 16.4%	95.5%	28,897.58	4,726.69	54,150.03		
County Counsel	2.0% actual % SH		81.6%		3,112.29	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	12,366
	1.0% actual % RM				1,124.07		1,219
	4.0% actual % JJ				2,047.10		3,732
	0.0% actual % JK				0.00		0
	Annual Materials Cost				978.95		798.94
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 20,760.67 Annual Cost 249,128.09

Increase/(Decrease) % 2.2% FY15 Total 243,689.59

Total allocated:

2,189,371

% of Total 11.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Marine Sheriff

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	1.00 landlines	49.1%	3.47	3.47	41.61	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	38
Info Tech	1.00 workstations	84.5%	133.44	133.44	1,601.26	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,527
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	100.0%	444.78	889.57	10,674.82	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	9,009
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	2.00 FTE (including ongoing temps)	94.6%	101.17	202.35	2,428.15	FY15 budget HR staffing & materials cost per FTE times "true up."	2,333
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	75.88	151.76	1,821.10	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,742
Facilities and Maintenance	% building		Bldg cost per month			Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	Sq Ft		40,282.68	0.00	0.00		0
Justice	200 Sq Ft	0.3%	95.5%	28,897.58	101.02	1,157.30	981
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,533
	0.0% actual % RM				0.00		0
	0.0% actual % JJ				0.00		0
	0.0% actual % JK				0.00		0
	Annual Materials Cost			0.00	0.00		448
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 1,477.02 Annual Cost 17,724.24

Increase/(Decrease) % -9.6% FY15 Total 19,611.19

Total allocated:

2,189,371

% of Total

0.8%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account

Animal Control Now in 100-06-09

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	2.00 landlines	49.1%	3.47	6.94	83.23	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	76
Info Tech	1.00 workstations	84.5%	133.44	133.44	1,601.26	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,527
Finance and General Liability Insurance	1.00 FTE (excluding ongoing temps)	100.0%	425.84	425.84	5,110.08	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	4,319
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	1.00 FTE (including ongoing temps)	94.6%	101.17	101.17	1,214.07	FY15 budget HR staffing & materials cost per FTE times "true up."	1,166
Board of Commissioners	1.00 FTE (including ongoing temps)	100.0%	75.88	75.88	910.55	FY15 budget - 25% of BoCC staffing and materials cost is allocated	871
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	0 Sq Ft	85.9%	40,282.68	0.00	0.00		0
Justice	0 Sq Ft	95.5%					45,910
County Counsel	2.0% actual % SH	81.6%			3,112.29	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	9.0% actual % RM			10,116.66	10,975		
	5.0% actual % JJ			2,558.88	2,799		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			2,459.72	2,007.41		1,745
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 2,226.20 Annual Cost 26,714.42

Increase/(Decrease) % 13.8% FY15 Total 23,478.01

Total allocated:

2,189,371

% of Total

1.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Jail

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	444.78	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0
Courthouse	Sq Ft		40,282.68	0.00	0.00		
Justice	##### Sq Ft #####	95.5%	28,897.58	21,926.24	0.00		45,910
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM				0.00		0
	0.0% actual % JJ				0.00		0
	0.0% actual % JK				0.00		0
	Annual Materials Cost			0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				0.00	Annual Cost	0.00	Total allocated:
Increase/(Decrease) % #DIV/0!					FY15 Total	0.00	2,189,371
							% of Total
							0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Economic Development

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	1.00 landlines	49.1%	3.47	3.47	41.61	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	38	
Info Tech	1.50 workstations	84.5%	133.44	200.16	2,401.88	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	2,290	
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	444.78	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	
Finance - Special Assessment		100.0%			2,500.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	2,500	
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0	
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	
Courthouse	#REF! Sq Ft	0.0%	85.9%	40,282.68	0.00			0.00
Justice	Sq Ft		95.5%					
County Counsel	5.0% actual % SH	81.6%			7,780.74	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	7,066	
	0.0% actual % RM				0.00		0	
	3.0% actual % JJ				1,535.33		933	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			1,451.43	1,184.53		1,014	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost 1,287.01 Annual Cost 15,444.09

Increase/(Decrease) % 11.6% FY15 Total 13,841.07

Total allocated:

2,189,371

% of Total

0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

County Surveyor

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	1.50 landlines	49.1%	3.47	5.20	62.42	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	57	
Info Tech	1.00 workstations	84.5%	133.44	133.44	1,601.26	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,527	
Finance and General Liability Insurance	0.50 FTE (excluding ongoing temps)	100.0%	444.78	222.39	2,668.70	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	2,252	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.64 FTE (including ongoing temps)	94.6%	101.17	64.75	777.01	FY15 budget HR staffing & materials cost per FTE times "true up."	747	
Board of Commissioners	0.64 FTE (including ongoing temps)	100.0%	75.88	48.56	582.75	FY15 budget - 25% of BoCC staffing and materials cost is allocated	557	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	9,394	
Courthouse	414 Sq Ft	1.6%	85.9%	40,282.68	658.01			7,896.13
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH		81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM					0.00		0
	0.0% actual % JJ					0.00		0
	0.0% actual % JK					0.00		0
	Annual Materials Cost				0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost 1,132.36 Annual Cost 13,588.27

Increase/(Decrease) % -6.5% FY15 Total 14,534.15

Total allocated:

2,189,371

% of Total 0.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

District Attorney

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	15.00 landlines	49.1%	3.47	52.02	624.22	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	571	
Info Tech	13.50 workstations	84.5%	133.44	1,801.41	21,616.95	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	18,319	
Finance and General Liability Insurance	9.70 FTE (excluding ongoing temps)	100.0%	444.78	4,314.40	51,772.86	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	43,696	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	9.70 FTE (including ongoing temps)	94.6%	101.17	981.38	11,776.52	FY15 budget HR staffing & materials cost per FTE times "true up."	11,315	
Board of Commissioners	9.70 FTE (including ongoing temps)	100.0%	75.88	736.03	8,832.34	FY15 budget - 25% of BoCC staffing and materials cost is allocated	8,449	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	82,718	
Courthouse	3,641 Sq Ft	14.4%	85.9%	40,282.68	5,794.00			69,527.96
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	
	0.0% actual % RM				0.00		0	
	0.0% actual % JJ				0.00		0	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			0.00	0.00		0	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

0.062987

Avr Monthly Cost 13,679.24 Annual Cost 164,150.85

Increase/(Decrease) % -0.6% FY15 Total 165,067.69

Total allocated:	2,189,371
% of Total	7.5%

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FY2015-2016 Administrative Allocation Proposed Budget

General Fund District Attorney - Child Support

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	2.00 landlines	49.1%	3.47	6.94	83.23	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	76	
Info Tech	2.00 workstations	84.5%	133.44	266.88	3,202.51	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,053	
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	100.0%	444.78	889.57	10,674.82	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	9,009	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.00 FTE (including ongoing temps)	94.6%	101.17	202.35	2,428.15	FY15 budget HR staffing & materials cost per FTE times "true up."	2,333	
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	75.88	151.76	1,821.10	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,742	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	3,271	
Courthouse	144 Sq Ft	0.6%	85.9%	40,282.68	229.15			2,749.80
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	
	0.0% actual % RM				0.00		0	
	0.0% actual % JJ				0.00		0	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			0.00	0.00		0	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
Avr Monthly Cost 1,746.63 Annual Cost 20,959.61						Total allocated:		
Increase/(Decrease) % 7.6% FY15 Total 19,485.23						2,189,371		
						% of Total	1.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

District Attorney - Victims Assistance

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	5.00 landlines	49.1%	3.47	17.34	208.07	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	190
Info Tech	2.50 workstations	84.5%	133.44	333.59	4,003.14	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,817
Finance and General Liability Insurance	1.00 FTE (excluding ongoing temps)	100.0%	444.78	444.78	5,337.41	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	4,505
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	1.49 FTE (including ongoing temps)	94.6%	101.17	150.75	1,808.97	FY15 budget HR staffing & materials cost per FTE times "true up."	1,738
Board of Commissioners	1.49 FTE (including ongoing temps)	100.0%	75.88	113.06	1,356.72	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,298
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	260 Sq Ft	1.0%	85.9%	40,282.68	413.74	4,964.92	5,907
Justice	Sq Ft		95.5%				
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM				0.00		0
	0.0% actual % JJ				0.00		0
	0.0% actual % JK				0.00		0
	Annual Materials Cost			0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 1,473.27 Annual Cost 17,679.23

Increase/(Decrease) % 1.3% FY15 Total 17,454.22

Total allocated:

2,189,371

% of Total 0.8%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Justice Court

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0	
Info Tech	2.00 workstations	84.5%	133.44	266.88	3,202.51	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,053	
Finance and General Liability Insurance	2.49 FTE (excluding ongoing temps)	100.0%	444.78	1,107.51	13,290.15	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	13,424	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.49 FTE (including ongoing temps)	94.6%	101.17	251.92	3,023.05	FY15 budget HR staffing & materials cost per FTE times "true up."	3,476	
Board of Commissioners	2.49 FTE (including ongoing temps)	100.0%	75.88	188.94	2,267.27	FY15 budget - 25% of BoCC staffing and materials cost is allocated	2,596	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00			0.00
Justice	Sq Ft		95.5%					
County Counsel	1.0% actual % SH	81.6%			1,556.15	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767	
	0.0% actual % RM				0.00		0	
	0.0% actual % JJ				0.00		0	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			242.45	197.86		224	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost 1,961.42 Annual Cost 23,536.98

Increase/(Decrease) % -4.1% FY15 Total 24,539.46

Total allocated:

2,189,371

% of Total

1.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Firing Range

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	444.78	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	Sq Ft	0.0%	85.9%	40,282.68	0.00	0.00	0
Justice	0 Sq Ft		95.5%				0
County Counsel	1.0% actual % SH	81.6%			1,556.15	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	7,066
	0.0% actual % RM			0.00	0		
	1.0% actual % JJ			511.78	933		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			322.18	262.93		1,014
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 194.24 Annual Cost 2,330.86

Increase/(Decrease) % -74.1% FY15 Total 9,013.10

Total allocated:

2,189,371

% of Total 0.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Juvenile

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	15.00 landlines	49.1%	3.47	52.02	624.22	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	571
Info Tech	8.50 workstations	84.5%	133.44	1,134.22	13,610.67	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	14,503
Finance and General Liability Insurance	4.60 FTE (excluding ongoing temps)	100.0%	444.78	2,046.01	24,552.08	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	26,263
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	4.85 FTE (including ongoing temps)	94.6%	101.17	490.69	5,888.26	FY15 budget HR staffing & materials cost per FTE times "true up."	6,800
Board of Commissioners	4.85 FTE (including ongoing temps)	100.0%	75.88	368.01	4,416.17	FY15 budget - 25% of BoCC staffing and materials cost is allocated	5,078
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	3,206 Sq Ft	####	85.9%	40,282.68	5,101.77	61,221.27	72,835
Justice	Sq Ft		95.5%				
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM			0.00	0		
	0.0% actual % JJ			0.00	0		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 9,192.72 Annual Cost 110,312.67

Increase/(Decrease) % -12.5% FY15 Total 126,050.27

Total allocated:

2,189,371

% of Total 5.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

County Counsel

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	6.00 landlines	49.1%	3.47	20.81	249.69	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	228	
Info Tech	4.00 workstations	84.5%	133.44	533.75	6,405.02	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	6,106	
Finance and General Liability Insurance	2.90 FTE (excluding ongoing temps)	100.0%	444.78	1,289.87	15,478.48	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	13,064	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	3.23 FTE (including ongoing temps)	94.6%	101.17	326.79	3,921.46	FY15 budget HR staffing & materials cost per FTE times "true up."	3,383	
Board of Commissioners	3.23 FTE (including ongoing temps)	100.0%	75.88	245.09	2,941.08	FY15 budget - 25% of BoCC staffing and materials cost is allocated	2,526	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	32,851	
Courthouse	1,446 Sq Ft	5.7%	85.9%	40,282.68	2,301.05			27,612.59
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH		81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM					0.00		0
	0.0% actual % JJ					0.00		0
	0.0% actual % JK					0.00		0
	Annual Materials Cost				0.00	0.00		0
Support Department Adjustment						(56,608.32)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				0.00	Annual Cost	0.00	Total allocated:	
Increase/(Decrease) %					FY15 Total	0.00	2,189,371	
							% of Total	
							0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Veterans

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0	
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	444.78	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	
Finance - Special Assessment		100.0%			1,250.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0	
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00			0.00
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	
	0.0% actual % RM				0.00		0	
	0.0% actual % JJ				0.00		0	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			0.00	0.00		0	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost	104.17	Annual Cost	1,250.00
Increase/(Decrease) %	0.0%	FY15 Total	1,250.00

Total allocated:	2,189,371
% of Total	0.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Emergency Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0
Info Tech	11.50 workstations	84.5%	133.44	1,534.54	18,414.44	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	15,266
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	100.0%	444.78	889.57	10,674.82	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	9,009
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	2.49 FTE (including ongoing temps)	94.6%	101.17	251.92	3,023.05	FY15 budget HR staffing & materials cost per FTE times "true up."	2,904
Board of Commissioners	2.49 FTE (including ongoing temps)	100.0%	75.88	188.94	2,267.27	FY15 budget - 25% of BoCC staffing and materials cost is allocated	2,169
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	2,279 Sq Ft	0.0%	85.9%	40,282.68	100.00	1,200.00	784
Justice	Sq Ft	95.5%					
County Counsel	2.0% actual % SH	81.6%			3,112.29	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	8,833
	1.0% actual % RM			1,124.07	1,219		
	2.0% actual % JJ			1,023.55	3,732		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			819.49	668.79		1,747
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 3,459.02 Annual Cost 41,508.29

Increase/(Decrease) % -9.1% FY15 Total 45,664.33

Total allocated:

2,189,371

% of Total 1.9%

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FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Finance and Purchasing

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	10.00 landlines	49.1%	3.47	34.68	416.14	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	381
Info Tech	6.00 workstations	84.5%	133.44	800.63	9,607.53	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	9,160
Finance and General Liability Insurance	4.00 FTE (excluding ongoing temps)	100.0%	444.78	1,779.14	21,349.63	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	22,524
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	4.00 FTE (including ongoing temps)	94.6%	101.17	404.69	4,856.30	FY15 budget HR staffing & materials cost per FTE times "true up."	5,832
Board of Commissioners	4.00 FTE (including ongoing temps)	100.0%	75.88	303.52	3,642.20	FY15 budget - 25% of BoCC staffing and materials cost is allocated	4,355
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	931 Sq Ft	3.7%	85.9%	40,282.68	1,481.52	17,778.23	16,062
Justice	Sq Ft	95.5%					
County Counsel	6.0% actual % SH	81.6%			9,336.88	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	7,066
	0.0% actual % RM			0.00	0		
	4.0% actual % JJ			2,047.10	3,732		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			1,773.61	1,447.46		1,368
Support Department Adjustment					(70,481.49)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				0.00	Annual Cost	0.00	Total allocated:
Increase/(Decrease) %				0.0%	FY15 Total	0.00	2,189,371
							% of Total
							0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Land Development Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	27.00 landlines	49.1%	3.47	93.63	1,123.59	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	1,028
Info Tech	15.00 workstations	84.5%	133.44	2,001.57	24,018.84	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	22,899
Finance and General Liability Insurance	6.00 FTE (excluding ongoing temps)	100.0%	444.78	2,668.70	32,024.45	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	27,479
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	6.00 FTE (including ongoing temps)	94.6%	101.17	607.04	7,284.45	FY15 budget HR staffing & materials cost per FTE times "true up."	7,115
Board of Commissioners	6.00 FTE (including ongoing temps)	100.0%	75.88	455.28	5,463.30	FY15 budget - 25% of BoCC staffing and materials cost is allocated	5,313
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	2,098 Sq Ft	8.3%	85.9%	40,282.68	3,338.59	40,063.08	47,663
Justice	Sq Ft	95.5%					
County Counsel	1.0% actual % SH	81.6%			1,556.15	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	32.0% actual % RM			35,970.33	39,021		
	10.0% actual % JJ			5,117.76	9,331		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			6,643.90	5,422.17		6,126
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 13,170.34 Annual Cost 158,044.11

Increase/(Decrease) % -4.8% FY15 Total 165,975.09

Total allocated:

2,189,371

% of Total

7.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

Land Development Services - Building Maintenance

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	6.00 landlines	49.1%	3.47	20.81	249.69	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	228	
Info Tech	2.00 workstations	84.5%	133.44	266.88	3,202.51	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,053	
Finance and General Liability Insurance	3.10 FTE (excluding ongoing temps)	100.0%	444.78	1,378.83	16,545.96	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	13,965	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	3.10 FTE (including ongoing temps)	94.6%	101.17	313.64	3,763.63	FY15 budget HR staffing & materials cost per FTE times "true up."	3,616	
Board of Commissioners	3.10 FTE (including ongoing temps)	100.0%	75.88	235.23	2,822.71	FY15 budget - 25% of BoCC staffing and materials cost is allocated	2,700	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	11,359	
Courthouse	697 Sq Ft	2.8%	85.9%	40,282.68	1,109.15			13,309.80
Justice	Sq Ft		95.5%					
County Counsel	1.0% actual % SH	81.6%			1,556.15	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	
	0.0% actual % RM				0.00		0	
	1.0% actual % JJ				511.78		0	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			322.18	262.93		0	
Support Department Adjustment				(42,225.16)		Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
Avr Monthly Cost				0.00	Annual Cost	0.00	Total allocated:	
Increase/(Decrease) %				0.0%	FY15 Total	0.00	2,189,371	
							% of Total	
							0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund IT

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	12.00 landlines	49.1%	3.47	41.61	499.37	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	457	
Info Tech	7.00 workstations	84.5%	133.44	934.07	11,208.79	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	9,160	
Finance and General Liability Insurance	3.00 FTE (excluding ongoing temps)	100.0%	444.78	1,334.35	16,012.22	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	13,514	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	3.20 FTE (including ongoing temps)	94.6%	101.17	323.75	3,885.04	FY15 budget HR staffing & materials cost per FTE times "true up."	3,733	
Board of Commissioners	3.20 FTE (including ongoing temps)	100.0%	75.88	242.81	2,913.76	FY15 budget - 25% of BoCC staffing and materials cost is allocated	2,787	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	11,359	
Courthouse	1,100 Sq Ft	4.3%	85.9%	40,282.68	1,750.45			21,005.43
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH		81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	0.0% actual % RM					0.00		0
	0.0% actual % JJ					0.00		0
	0.0% actual % JK					0.00		0
	Annual Materials Cost				0.00	0.00		224
Support Department Adjustment						(55,524.61)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				0.00	Annual Cost	0.00	Total allocated:	
Increase/(Decrease) %					FY15 Total	0.00	2,189,371	
							% of Total	
							0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

General Fund

HR

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	4.00 landlines	49.1%	3.47	13.87	166.46	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	152
Info Tech	2.50 workstations	84.5%	133.44	333.59	4,003.14	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,817
Finance and General Liability Insurance	1.49 FTE (excluding ongoing temps)	100.0%	444.78	662.73	7,952.74	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	6,712
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	1.49 FTE (including ongoing temps)	94.6%	101.17	150.75	1,808.97	FY15 budget HR staffing & materials cost per FTE times "true up."	1,738
Board of Commissioners	1.49 FTE (including ongoing temps)	100.0%	75.88	113.06	1,356.72	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,298
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	500 Sq Ft	2.0%	85.9%	40,282.68	795.66	9,547.92	11,359
Justice	Sq Ft	95.5%					
County Counsel	2.0% actual % SH	81.6%			3,112.29	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	5,300
	0.0% actual % RM			0.00	0		
	0.0% actual % JJ			0.00	0		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			484.89	395.72		671
Support Department Adjustment				(28,343.97)		Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				0.00	Annual Cost	0.00	Total allocated:
Increase/(Decrease) %				0.0%	FY15 Total	0.00	2,189,371
							% of Total
							0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Roads

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	62.00 landlines	49.1%	3.47	215.01	2,580.09	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	2,360
Info Tech	22.50 workstations	84.5%	133.44	3,002.35	36,028.26	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	29,769
Finance and General Liability Insurance	21.00 FTE (excluding ongoing temps)	100.0%	425.84	8,942.64	107,311.64	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	86,379
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	21.00 FTE (including ongoing temps)	94.6%	101.17	2,124.63	25,495.56	FY15 budget HR staffing & materials cost per FTE times "true up."	23,329
Board of Commissioners	21.00 FTE (including ongoing temps)	100.0%	75.88	1,593.46	19,121.56	FY15 budget - 25% of BoCC staffing and materials cost is allocated	17,420
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00		0
Justice	Sq Ft	95.5%					
County Counsel	1.0% actual % SH	81.6%			1,556.15	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	9.0% actual % RM				10,116.66		10,975
	5.0% actual % JJ				2,558.88		4,665
	0.0% actual % JK				0.00		0
	Annual Materials Cost			2,217.27	1,809.54		2,205
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 17,214.86 Annual Cost 206,578.34

Increase/(Decrease) % 15.5% FY15 Total 178,868.70

Total allocated:

2,189,371

% of Total

9.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Parks

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	11.00 landlines	49.1%	3.47	38.15	457.76	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	419
Info Tech	4.00 workstations	84.5%	133.44	533.75	6,405.02	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	6,106
Finance and General Liability Insurance	3.00 FTE (excluding ongoing temps)	100.0%	425.84	1,277.52	15,330.23	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	12,957
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	5.50 FTE (including ongoing temps)	94.6%	101.17	556.45	6,677.41	FY15 budget HR staffing & materials cost per FTE times "true up."	6,415
Board of Commissioners	5.50 FTE (including ongoing temps)	100.0%	75.88	417.34	5,008.03	FY15 budget - 25% of BoCC staffing and materials cost is allocated	4,791
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00	0.00	0
Justice	Sq Ft	95.5%					
County Counsel	9.0% actual % SH	81.6%			14,005.33	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	5.0% actual % RM			5,620.36	6,097		
	4.0% actual % JJ			2,047.10	3,732		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			3,376.58	2,755.67		1,469
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 4,858.91 Annual Cost 58,306.92

Increase/(Decrease) % 33.3% FY15 Total 43,753.03

Total allocated:

2,189,371

% of Total 2.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Community Corrections

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	43.00 landlines	49.1%	3.47	149.12	1,789.42	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	1,637
Info Tech	13.50 workstations	84.5%	133.44	1,801.41	21,616.95	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	22,136
Finance and General Liability Insurance	12.00 FTE (excluding ongoing temps)	100.0%	425.84	5,110.08	61,320.93	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	59,731
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	12.00 FTE (including ongoing temps)	94.6%	101.17	1,214.07	14,568.89	FY15 budget HR staffing & materials cost per FTE times "true up."	16,132
Board of Commissioners	12.00 FTE (including ongoing temps)	100.0%	75.88	910.55	10,926.61	FY15 budget - 25% of BoCC staffing and materials cost is allocated	12,046
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	Sq Ft	85.9%	40,282.68	0.00	0.00		0
Justice	4,244 Sq Ft	7.4%	95.5%	28,897.58	2,143.63	24,557.89	20,821
County Counsel	2.0% actual % SH	81.6%			3,112.29	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	0.0% actual % RM				0.00		0
	1.0% actual % JJ				511.78		0
	0.0% actual % JK				0.00		0
	Annual Materials Cost			564.62	460.80		224
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 11,572.13 Annual Cost 138,865.57

Increase/(Decrease) % 3.3% FY15 Total 134,492.79

Total allocated:

2,189,371

% of Total 6.3%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account **Fair**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0	
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	425.84	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	
Finance - Special Assessment		100.0%			2,962.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.75 FTE (including ongoing temps)	94.6%	101.17	75.88	910.56	FY15 budget HR staffing & materials cost per FTE times "true up."	875	
Board of Commissioners	0.75 FTE (including ongoing temps)	100.0%	75.88	56.91	682.91	FY15 budget - 25% of BoCC staffing and materials cost is allocated	653	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00			0.00
Justice	Sq Ft		95.5%					
County Counsel	7.0% actual % SH	81.6%			10,893.03	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	21,199	
	2.0% actual % RM				2,248.15		2,439	
	4.0% actual % JJ				2,047.10		2,799	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			2,366.31	1,931.17		3,350	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
Avr Monthly Cost 1,806.24 Annual Cost 21,674.92						Total allocated:		
Increase/(Decrease) % -30.8% FY15 Total 31,315.18						2,189,371		
						% of Total 1.0%		

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account **CCCCF**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	425.84	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00	0.00	0
Justice	Sq Ft	95.5%					
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM				0.00		0
	0.0% actual % JJ				0.00		0
	0.0% actual % JK				0.00		0
	Annual Materials Cost			0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 0.00 Annual Cost 0.00

Increase/(Decrease) % #DIV/0! FY15 Total 0.00

Total allocated:	2,189,371
% of Total	0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Transfer Station

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	3.00 landlines	49.1%	3.47	10.40	124.84	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	114	
Info Tech	3.00 workstations	84.5%	133.44	400.31	4,803.77	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	4,580	
Finance and General Liability Insurance	1.05 FTE (excluding ongoing temps)	100.0%	425.84	447.13	5,365.58	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	4,535	
Finance - Special Assessment		100.0%			4,173.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	1.05 FTE (including ongoing temps)	94.6%	101.17	106.23	1,274.78	FY15 budget HR staffing & materials cost per FTE times "true up."	1,225	
Board of Commissioners	1.05 FTE (including ongoing temps)	100.0%	75.88	79.67	956.08	FY15 budget - 25% of BoCC staffing and materials cost is allocated	915	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	11,359	
Courthouse	500 Sq Ft	2.0%	85.9%	40,282.68	795.66			9,547.92
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH		81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767
	11.0% actual % RM					12,364.80		13,413
	0.0% actual % JJ					0.00		0
	0.0% actual % JK					0.00		0
	Annual Materials Cost				1,926.41	1,572.17		1,923
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
Avr Monthly Cost						3,348.58	Annual Cost	40,182.94
Increase/(Decrease) %						-6.2%	FY15 Total	42,841.04
						Total allocated:		
						2,189,371		
						% of Total		
						1.8%		

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Corner Restoration

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	1.50 landlines	49.1%	3.47	5.20	62.42	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	57
Info Tech	1.00 workstations	84.5%	133.44	133.44	1,601.26	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,527
Finance and General Liability Insurance	0.50 FTE (excluding ongoing temps)	100.0%	425.84	212.92	2,555.04	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	2,159
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	0.64 FTE (including ongoing temps)	94.6%	101.17	64.75	777.01	FY15 budget HR staffing & materials cost per FTE times "true up."	747
Board of Commissioners	0.64 FTE (including ongoing temps)	100.0%	75.88	48.56	582.75	FY15 budget - 25% of BoCC staffing and materials cost is allocated	557
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	0 Sq Ft	1.6%	85.9%	40,282.68	658.01	7,896.13	9,394
Justice	Sq Ft		95.5%				
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM			0.00	0		
	0.0% actual % JJ			0.00	0		
	0.0% actual % JK			0.00	0		
	Annual Materials Cost			0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	

Avr Monthly Cost 1,122.88 Annual Cost 13,474.61

Increase/(Decrease) % -6.7% FY15 Total 14,441.24

Total allocated:

2,189,371

% of Total 0.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Inmate Benefit

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	425.84	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0
Facilities and Maintenance	% building	Bldg cost per month				Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	Sq Ft 0.0%	85.9%	40,282.68	0.00	0.00		0
Justice	0 Sq Ft 0.0%	95.5%	28,897.58	0.00	0.00		0
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM				0.00		0
	0.0% actual % JJ				0.00		0
	0.0% actual % JK				0.00		0
	Annual Materials Cost			0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				0.00	Annual Cost	0.00	Total allocated:
Increase/(Decrease) % #DIV/0!					FY15 Total	0.00	2,189,371
							% of Total
							0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Law Library

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0	
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	425.84	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0	
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00			0.00
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH	81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,767	
	0.0% actual % RM				0.00		0	
	0.0% actual % JJ				0.00		0	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			0.00	0.00		224	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	0.00	Annual Cost	0.00	
				Increase/(Decrease) %		FY15 Total	1,990.46	
						Total allocated:	2,189,371	
						% of Total	0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Transit

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	1.00 landlines	49.1%	3.47	3.47	41.61	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	38	
Info Tech	8.00 workstations	84.5%	133.44	1,067.50	12,810.05	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	9,923	
Finance and General Liability Insurance	1.00 FTE (excluding ongoing temps)	100.0%	425.84	425.84	5,110.08	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	
Finance - Special Assessment					0.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	3.00 FTE (including ongoing temps)	94.6%	101.17	303.52	3,642.22	FY15 budget HR staffing & materials cost per FTE times "true up."	2,333	
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	75.88	227.64	2,731.65	FY15 budget - 25% of BoCC staffing and materials cost is allocated	1,742	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00			0.00
Justice	Sq Ft		95.5%					
County Counsel	1.0% actual % SH	81.6%			1,556.15	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,533	
	22.0% actual % RM				24,729.60		26,827	
	5.0% actual % JJ				2,558.88		4,665	
	0.0% actual % JK				0.00		0	
	Annual Materials Cost			4,493.94	3,667.56		4,438	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
Avr Monthly Cost 4,737.32 Annual Cost 56,847.81						Total allocated:		
Increase/(Decrease) % 6.3% FY15 Total 53,498.91						2,189,371		
						% of Total		
						2.6%		

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Building Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	9.00 landlines	49.1%	3.47	31.21	374.53	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	343	
Info Tech	5.00 workstations	84.5%	133.44	667.19	8,006.28	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	7,633	
Finance and General Liability Insurance	4.50 FTE (excluding ongoing temps)	100.0%	425.84	1,916.28	22,995.35	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	19,435	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	4.50 FTE (including ongoing temps)	94.6%	101.17	455.28	5,463.33	FY15 budget HR staffing & materials cost per FTE times "true up."	5,249	
Board of Commissioners	4.50 FTE (including ongoing temps)	100.0%	75.88	341.46	4,097.48	FY15 budget - 25% of BoCC staffing and materials cost is allocated	3,920	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilites maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	23,400	
Courthouse	850 Sq Ft	3.4%	85.9%	40,282.68	1,352.62			16,231.47
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH		81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	0.0% actual % RM					0.00		0
	0.0% actual % JJ					0.00		0
	0.0% actual % JK					0.00		0
	Annual Materials Cost				0.00	0.00		0
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost	4,764.04	Annual Cost	57,168.44
Increase/(Decrease) %	-4.7%	FY15 Total	59,979.44

Total allocated:	2,189,371
% of Total	2.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Jail

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost
Telephone (landlines)	102.00 landlines	49.1%	3.47	353.72	4,244.67	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	3,883
Info Tech	20.00 workstations	84.5%	133.44	2,668.76	32,025.12	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	29,006
Finance and General Liability Insurance	27.00 FTE (excluding ongoing temps)	100.0%	425.84	11,497.68	137,972.10	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	90,698
Finance - Special Assessment		100.0%			8,389.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	
Human Resources	27.00 FTE (including ongoing temps)	94.6%	101.17	2,731.67	32,780.01	FY15 budget HR staffing & materials cost per FTE times "true up."	24,495
Board of Commissioners	27.00 FTE (including ongoing temps)	100.0%	75.88	2,048.74	24,584.86	FY15 budget - 25% of BoCC staffing and materials cost is allocated	18,291
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	
Courthouse	Sq Ft		40,282.68	0.00	0.00		0
Justice	43,410 Sq Ft	75.9%	95.5%	28,897.58	21,926.24	13,475.27	18,966
County Counsel	16.0% actual % SH	81.6%			24,898.36		0
	0.0% actual % RM				0.00		0
	10.0% actual % JJ				5,117.76		0
	0.0% actual % JK				0.00		0
	Annual Materials Cost			4,676.46	3,816.52		11,943
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost	23,941.97	Annual Cost	287,303.67	Total allocated:
Increase/(Decrease) %	45.6%	FY15 Total	197,281.60	2,189,371
				% of Total
				13.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

FY2015-2016 Administrative Allocation

Proposed Budget

Fund Account Footpath Bicycle

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Annual Cost	
Telephone (landlines)	0.00 landlines	49.1%	3.47	0.00	0.00	FY15 budget of landline phone cost for no. of lines times true up factor from FY14 actuals to budget.	0	
Info Tech	0.00 workstations	84.5%	133.44	0.00	0.00	FY15 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	425.84	0.00	0.00	FY15 has 3.9 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	94.6%	101.17	0.00	0.00	FY15 budget HR staffing & materials cost per FTE times "true up."	0	
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	75.88	0.00	0.00	FY15 budget - 25% of BoCC staffing and materials cost is allocated	0	
Facilities and Maintenance % building Bldg cost per month						Based on FY15 budget County Courthouse - 2.4 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	
Courthouse	0 Sq Ft	0.0%	85.9%	40,282.68	0.00			0.00
Justice	Sq Ft		95.5%					
County Counsel	0.0% actual % SH		81.6%			0.00	Based on hours worked from Jan 1 2014 to Dec 31 2014 and FY15 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0
	1.0% actual % RM					1,124.07		1,219
	3.0% actual % JJ					1,535.33		2,799
	0.0% actual % JK					0.00		0
	Annual Materials Cost				414.33	338.14		509
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

Avr Monthly Cost	249.80	Annual Cost	2,997.54
Increase/(Decrease) %	-33.8%	FY15 Total	4,527.72

Total allocated:	2,189,371
% of Total	0.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY14. However, when actuals exceed budget, the true up for the next year is 100%.

Budget Glossary

Accrual basis of accounting – Method of accounting recognizing revenues when earned and expenses when incurred without regard to cash flow timing. [ORS 294.311(1)].

Administrative allocation – The methodology with which county departments and funds pay for their share of support services including legal, human resources, risk management, financial services, payroll, building maintenance and repairs, technology services and investments. One quarter of the cost of the Board of Commissioner’s department is included in the administrative allocation.

Adopted budget – Financial plan itemizing all resources and the use thereof adopted by the governing body. (ORS 294.435).

Ad valorem tax – Tax based on the assessed valuation of property. Property taxes are an ad valorem tax.

Appropriation – Authorization to spend a specific amount of money for a specific purpose during a budget period. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)].

Approved budget – The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing. (ORS 294.406).

Assessed valuation – A valuation upon real estate or other property by the county assessor or the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be imposed. It is the lesser of the property’s maximum assessed value or real market value.

Assessment date – The date the real market value of property is set – January 1.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Assigned Beginning Balance – the category established by GASB 54 to mean funds which are assigned for specific use by the governing body of the organization.

Audit – The annual review and appraisal of an entity’s accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law. (ORS 297.425).

Audit report – A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders, and regulations.

Basis of accounting – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Beginning net working capital – Net resources less expenditures carried over to the following fiscal year and available for appropriation.

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future [maturity date(s)], together with periodic interest at a specified rate.

Budget – A written report showing the local government’s comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period. [ORS 294.311(4)].

Budget Committee – Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government. (ORS 294.336).

Budget message – A written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the budget officer. (ORS 294.391).

Budget Officer – Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget. (ORS 294.331).

Budget transfers – Resources moved from one fund to finance activities in another fund. They are shown as “transfers out” in the originating fund and “transfers in” in the receiving fund.

Capital budget – A plan of proposed capital outlays and the means of financing them.

Capital outlay – An expenditure category encompassing all material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenses incurred in the purchase of land; the purchase, improvement, or repair of county facilities; or the acquisition or replacement of county equipment.

Capital improvement plan – An annual, updated plan of capital expenditures covering one or more budget periods for public facilities and infrastructure (buildings, streets, etc.) with

estimated costs, sources of funding and timing of work.

Capital project – Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and county facilities.

Capital reserve fund – A fund established to account for dedicated funds for a specific future capital expenditure.

Cash basis – System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid. [ORS 294.311(7)].

Contingency – An expenditure classification for those resources reserved to fulfill unforeseen demands and expenditures.

Contractual services – A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

Committed Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by the governing body of the organization.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt service – Payment of interest and principal on an obligation resulting from the issuance of debt.

Debt service fund – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Depreciation – The allocation of the cost of a capital asset over the estimated service life of the asset. Depreciation is not budgeted.

Effective Reserve – Columbia County calculates its reserve as the sum of contingencies and unappropriated ending fund balance. Ending Fund Balance policy states that all funds (with a few specified exceptions) must budget to achieve an ending fund balance of two months worth of operating expenses (Personnel Services and Materials and Services).

Employee benefits – Social security; medicare; PERS retirement; group health, dental and life insurance; workers' compensation; section 125 plans; unemployment; and health savings plan.

Enterprise funds – Funds established to account for activities financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed

or recovered primarily through user charges. Columbia County has one enterprise fund – the Solid Waste Transfer Station.

Expenditure – A liability incurred for personnel, materials & services, debt service, capital outlay, or other requirements during a budgetary period.

Expense – Outflow or other use of assets or incurrence of liabilities (or combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity’s ongoing, major or central operations.

Fiscal year – A 12-month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operation. The Columbia County fiscal year is July 1st through June 30th.

Full time equivalent (FTE) – One FTE is the equivalent of one employee who works 40 hours per week on average. A .50 FTE equals one employee who averages 20 hours per week of work. Two people working 20 hours per week equal one FTE.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund balance – The balance remaining in a fund after expenditures have been subtracted from resources.

Fund type – One of eleven fund types in general categories including general fund, special revenue, debt service, capital projects, permanent funds, enterprise, internal service, pension trust, investment trust, private purpose trust, and agency funds. [GAAFR 26/27].

Furlough - a temporary leave of some employees due to special needs of an organization, which may be due to economic conditions at the specific employer. Involuntary furloughs may be short or long term. Columbia County has had some type of furlough in effect for different employee classes – ranging from a low of 4 days in FY2009 to a high of 26 days budgeted for each of three fiscal years – for the last eight years.

General Fund – A fund established for the purpose of accounting for all financial resources and liabilities of the governmental entity except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

General obligation bonds –A bond backed by the full faith, credit, and taxing power of the

government.

Generally accepted accounting principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines or general application, but also detailed practices and procedures.

Governmental accounting – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

Governing body – County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. Columbia County has a full-time, three-person Board of Commissioners.

Grants – Contributions or gifts of cash or other assets.

Indirect service – Allocated costs of general administrative departments that are required to manage the county and provide support to all funds.

Infrastructure – Facilities on which the continuance and growth of a community depend, such as roads, bridges, and drainage system.

Levy – The amount of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

Local improvement district (LID) – An entity formed by a group of property owners to construct public improvements to benefit their properties. Typical improvements include streets, sewers, storm drains, streetlights, etc., where costs of such improvements are assessed among the benefiting properties.

Local option tax – Taxing authority (voter-approved by a double majority, except in even numbered years) that is in addition to taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless designated for a capital project, in which case they are limited to the useful life of the project or 10 years, whichever is less. Columbia County has a three-year local option levy for Jail Operations.

Materials and services – An expenditure category encompassing non-capital, non- personnel expenditures. These include expenses for travel and training, operations, data processing,

property, equipment, and contracted services.

Maximum assessed value (MAV) – The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent per year on existing property. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified accrual basis of accounting – A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

Non-spendable Beginning Balance – the category established by GASB 54 to mean funds which are unable to be spent in the fiscal year; in Columbia County non-spendable items are pre-paid expenses or inventories.

O&C funds – see *Secure Rural Schools* – Oregon and California Railroad lands' timber harvest proceeds.

Operating budget – That portion of an annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency and unappropriated ending fund balance. The combined categories of personnel services and materials and services can be combined to provide the operating budget.

Ordinance – A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

Oregon revised statutes (ORS) – The set of laws established by a vote of the people or the Oregon State legislature.

Outcome – A result; the mathematical expression of the effect on customers, clients, the environment, or infrastructure that reflect the purpose of a program.

Personnel services – An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

Permanent rate limit – The maximum rate of ad valorem property taxes that a local government can impose exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. Columbia County has a permanent rate of \$1.3956 per \$1,000.

Program – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

Program budget – A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

Publication – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Real market value (RMV) – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Reserve – A portion of a fund balance which has been legally segregated for a specific use. Columbia County does not use reserve funds but specifies specific account code segments which track funding of, use of and ending balances of assigned reserves.

Resolution – A formal order of a governing body; of lower legal status than an ordinance.

Resources – Total amounts available for appropriation including estimated revenues, transfers in and beginning net working capital.

Restricted Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by contract, law or grant agreement.

Revenue – Receipts for the fiscal year including transfers and excluding beginning net working capital. The major categories of revenue include taxes, intergovernmental revenues, grants, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

Revised budget – A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

Secure Rural Schools – A federal program in existence for more than a decade to support rural counties with unrestricted funding streams throughout the united states, in particular in Oregon. Also known as "O&C" funds. Origin is in the historic federal timber sharing revenues made available to counties which now, due largely to environmental regulation and other factors which have reduced timber harvests, is no longer a significant source of revenues.

Special revenue funds – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

Strategic Investment Program (SIP) - The Strategic Investment Program (SIP) exempts a portion of large capital investments from property taxes. The program is available statewide for projects developed by "traded-sector" businesses, most often used for manufacturing firms. "Traded sector" is defined in Oregon law as "industries in which member firms sell their goods or services into markets for which national or international competition exists." Columbia County has an SIP agreement with Portland General Electric. ORS 285C

Supplemental budget – A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

System development charge – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

Tax levy – The total amount eligible to be raised by general property taxes.

Tax rate – The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

Transfers – Legally authorized interfund transfers of resources from one county fund to another county fund.

Unappropriated ending fund balance – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

Urban Renewal District – a district is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency to function in the area. Columbia County Development Agency is a URA that is a component unit of Columbia County.

User fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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The Columbia County FY2015-2016 Proposed Budget Document was produced by the Finance and Taxation Department with the help of all Department Heads and Elected Officials as well as many other Columbia County staffers.

Many, many thanks to all who have participated in the budget development process thus far – it has again been a year with significant decisions ahead of the Budget Committee.

Sincerely,

J. K. Cuellar-Smith

Jennifer Cuellar-Smith
Treasurer and Director, Finance and Taxation