



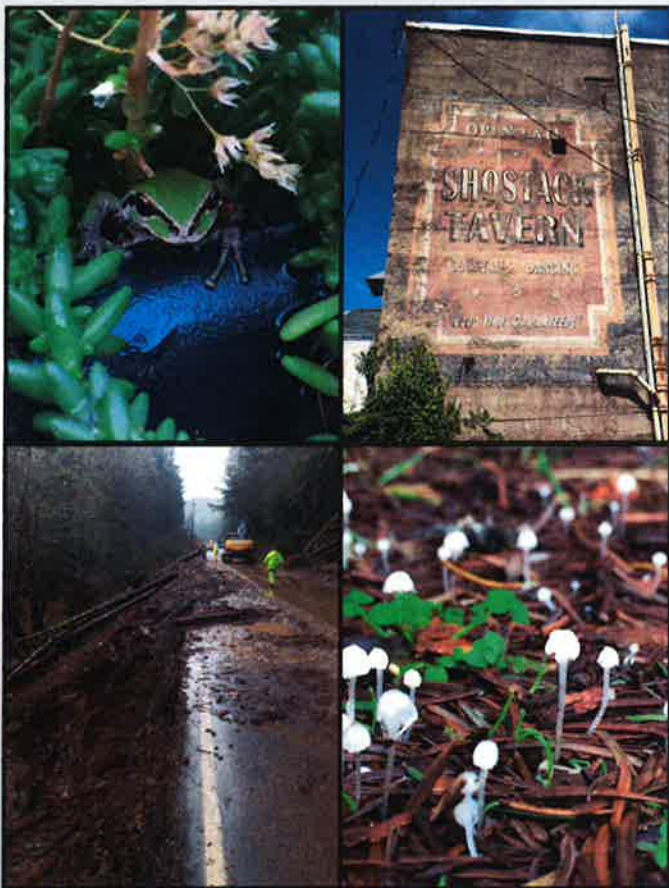
Rohini Chand



Dustin Hald



Columbia County FY17-18 Proposed Budget



Collage: Tristan Wood, Suzie Dahl



Suzie Dahl



David Hill



Suzie Dahl

Columbia County FY18 Proposed Budget

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[Cover Photo Credits and Information \(next page\)](#)

[Thank You Note \(final page\)](#)

Columbia County FY2017-18 Proposed Budget

Cover Photographs

Columbia County staff are incredibly talented and generous; they provided many photographs to choose from for the cover art in this year's budget book. The photos selected are the following:

1. Columbia County Courthouse on a snowy day, photographed while on Marine Patrol in January 2017 by Dustin Hald, Enforcement Sargent Administrator.
2. Deer in the rose garden in front of the Courthouse photographed by Rohini Chand, Payroll Administrator in the Finance Department. A group of five deer where in the back parking lot and she followed them around to the front to capture this photo in July 2016.
3. Mud slide on Scappoose-Vernonia Hwy where we had contractor TFT to remove slide material and also repair the down slope shoulder. Tristan Wood, Columbia County Road Department Engineering Project Coordinator says, "This pretty much sums up our year at the Road Department."
4. The snowy drive photo was taken by David Hill, Public Works Director, on Meissner Road this winter.
5. The following pictures where taken by Susie Dahl, a part time Plans Examiner for Land Development Services, all around our beautiful County.
 - Green Frog: In her back yard planter, Achilles Rd., Warren, OR summer 2016
 - Mushrooms: These tiny mushrooms sprouting along the side of S. Morse Rd., Warren, OR and were smaller than a dime, spring 2016.
 - Tractor: this tractor was parked along Bennett Rd., Warren, OR at Larsen farm property, spring 2016.
 - Saloon sign: On the rear east side of the Artifacts on 1st building (the Old St. Vincent De Paul Space) across from First American Title Co., St. Helens, summer 2016.
 - Courthouse and City Hall: Plaza, St. Helens, Spring 2016.

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Budget Message

TO: Columbia County Budget Committee
FROM: Commissioner Alex Tardif, Budget Officer
DATE: 4/17/2017
RE: Annual Budget Message

It is with great pleasure that I submit the proposed Columbia County budget for FY18. When preparing this budget long-term financial sustainability of the county, along with the county's priorities and goals, were utilized to guide the budget process. This year the board chose to focus on infrastructure, public safety and technological advancements as priorities.

Pursuant to Oregon Budget Law ORS 294.403, I hereby submit this FY 2017-18 Proposed Budget for consideration by the Budget Committee. The Proposed FY18 Budget totals \$58.5 million for all funds, \$4 million higher than the FY17 Budget. The Proposed FY18 General Fund budget is \$22.3 million, or \$1.3 million higher than last year.

In order to balance the General Fund's FY18 requested budget deficit of \$1.9 million, measures on the expense and revenue side had to be taken. Because severe winter weather caused more than usual stress on our roads, the county was not able to fund all new requests. In turn, we allocated \$400,000 in economic development funds and \$50,000 in unrestricted General Fund dollars to the Roads Fund, a net increase of \$350,000 to the roads department of discretionary funding relative last year. We were also able to assign the Columbia County Fair Board \$50,000, the first General Fund contribution to the Fair in many years, to be used on capital improvements.

The remaining gap of \$1.24 million was closed using the following revenue-wide choices:

- add a one-time revenue source (proceeds from rock mining)
- utilize a portion of the Strategic Investment Program revenues to pay for current, on-going General Fund operations
- do not implement the requested move to a universal 40-hour work week at the County
- no additional PERS reserve contribution

Of note, this General Fund budget focused on funding roads and technology as a priority. With the severe winter weather experienced in FY17, many county roads are in need of major repair and maintenance.

This budget also continues to build upon last year's budget by adding an additional twelve staffing positions (nine across several public safety departments and three in general government services) for a total of 186 full time positions. The county is currently working on its strategic goal and mission statement. Using the current mission statement of serve, connect, engage and innovate, we have prepared a budget that takes the first step in moving the county's mission forward.

Budget Document

The FY18 Proposed Budget document is largely consistent with last year's publication. For the third year running, the FY17 budget document received the highest award possible for governmental budgeting from the Government Finance Officers Association (GFOA). Columbia County is committed to achieving the highest possible standards within its financial reporting and budgeting responsibility and will continue to perfect its methods. We believe that our open and honest accounting practices coupled with this award and with the GFOA Award of Achievement for Excellence in Financial Reporting, continue to prove we are dedicated to communication and service to our residents.

Throughout the budget document, you will notice several overview and analytical sections geared towards providing a more in-depth look at Columbia County's budget. There is also detailed budget information covering the statutorily required items, and expense categories which are available for all funds.

All Department Heads and Elected Officials have written narrative descriptions of their respective budget areas of responsibility in order to provide context to the budget information. Due to Columbia County's historically decentralized model, annual priorities have been set at the department head level. Due to this reason, the priorities for the upcoming year and how these priorities may differ from the prior year can be found in these department and fund narratives. As Columbia County continues to move forward towards a more centralized model under its mission and strategic plan, we should see the priorities shift to align with these goals.

Local Bond Levy Retirement in FY18

The General Obligation Bond approved by County voters in the late 1990s to build the Justice Facility will be end in FY18, making this the final year these taxes will be levied.

Voter Approved Jail Operations Levy

The FY18 budget is the first year of the four-year operating levy renewal approved by voters to support the operations of the county jail. Without the first operating levy, the jail would have faced closure in FY15 in order to comply with local government balanced budget law.

Valuing public safety and the will of the people, this governing body has continued to fund the Sheriff's Office at a quarter of the General Fund. In the FY18 Proposed Budget, 26.9% of unrestricted resources have been allocated to the Sheriff's Office including one new patrol deputy, one new detective and a \$1 million General Fund contribution to the Jail Operations Fund.

Budget Notes and Assumptions

The increase of \$4 million in the overall county-wide budget made up of appropriations for 18 funds is the net result of year over year budget fund increases in fourteen funds (a total of \$4.6 million) offset by declines in four funds (a total reduction of \$615 thousand). The General Fund

increase is the largest at \$1.4 million. These increases support technology efforts, costs associated with the Sheriff's new Clatskanie policing program which had not been included in the FY17 original budget but that has had supplemental appropriations earlier this year and staffing capacity that both restores previous service delivery or adds other much-needed skills.

The Jail Operations fund budget increased \$1.15 million driven principally by staffing costs associated with the final push to staff up the jail to planned and necessary levels.

The Road and Community Corrections budgets both increased by approximately \$500,000. Increases in capital expenditures and road materials account for most of the Road Fund change. While adult corrections does see increases in in the staffing and materials categories, the majority of the year to year change is seen in additions to its contingency fund.

The funds experiencing declines larger than \$15,000 were the Unmet Needs Fund (it is anticipated to close and has no appropriation in FY18) and the Solid Waste Transfer Station enterprise fund. The Transfer Station's decrease is expected because of two years of spending down reserves in order to reduce total debt service costs with debt prepayments.

Personnel budget assumptions include salary increases as required by the County's Collective Bargaining Agreements (CBAs) – this year the increase was 2.1%. The budget assumes a consistent application of cost of living increases for related elected officials and non-represented staff and department heads.

The increase to the PERS retirement fund employer rate was significant as anticipated. However, the County's total PERS contribution rate (employer + employee 6% + % for bond + reserve) in FY18 relative last year has remained relatively flat because of the offsetting decreases in PERS reserve contributions and the percentage required to meet the bond payment in FY18. Details on PERS and the components of the County's all-in rate can be found in Section VII. County Structure and Workforce.

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.

Note: the FY18 Proposed Budget is based on a smaller health insurance increase assumption than it should have been; the County's actual commitment through the Health Benefits Committee was made for a dollar amount level, not on a percent increase basis. A preview of the cross-walk of known changes to be incorporated into the budget version the Budget Committee is anticipated to approve at its scheduled May 18 meeting, including the needed health insurance adjustment, can be found in the next section of the budget book following the May 19 agenda.

Budget Policies

Four policies govern the development of this budget. They are as follows:

- The budget will seek to effectively provide the core services of county government in an efficient and effective manner (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
- The County’s strategic plan and mission statements will drive the budget
- The budget will provide the resources to fund technological advancements

Staff was encouraged to request funds for deferred capacity, technological advancements and capital investments due to constrained budgets in prior years.

Respectfully submitted,

Alex Tardif

Alex Tardif
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, 2016

A handwritten signature in black ink, which appears to read "Jeffrey R. Emen".

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. In May 2015, however, voters approved a three-year option levy for jail operations that allowed the County to keep the jail open. In November 2016 voters approved a renewal of the same levy, providing jail operations funding through FY21.
5. The FY18 PERS employer rate increased an average of 40% across Columbia County's four employee groups over the rates in place through the FY16 – FY17 biennium.

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, particularly in light of new Uniform Grant Guidance requirements. Because anywhere from 10% to over 25% of the annual county budget is funded by federal programs and grants, resources are assigned to assure that these funds are properly administered, tracked and reported.

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

Retirement costs and managing the upcoming rate increases will be studied in FY18. A Municipal Advisor was contracted in late FY16 and among their first projects will be studying our options with regard to PERS and the best utilization of the PERS reserve that the County has been building since FY14.

Planning and Goal Setting

In mid-FY17 the County Commissioners adopted a mission statement:

“At Columbia County, we serve with integrity and leadership to provide responsible government. We engage by listening and being proactive to community needs. We connect to build partnerships and opportunities. We innovate with resourcefulness to promote a healthy and prosperous Columbia County.”

The Board’s office has launched an ambitious and visionary initiative to create a framework for planning, goal setting and budgeting that aligns with the mission statement. The effort is getting underway this spring. Additional information related to goals and performance measures will likely be phased in as part of the FY19 budget process (see Mar 3, 2017 Board memo to Department Heads immediately following this document in the Proposed Budget Book).

Historically, Columbia County has taken a decentralized approach to planning and goal setting. Department Heads and Elected Officials charged with specific departmental oversight have been responsible for setting the priorities of their workforce in accordance with state 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.

Another feature of Columbia County's organizational structure is that there is no single administrative authority, such as a County Administrator. Columbia County Department Heads and Elected Officials, in the main, take the time to be as thorough in preparing their portions of the budget document with writing a budget narrative(s), providing functional data and building individual budgets. While it is a recognized best practice, the county has not had the resources to invest in and implement a uniform goal setting or performance metrics system for the County.

The County Commissioners practice has been to 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 commencement of work.

Columbia County

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 230 Strand Street, Rm 331, St. Helens, Oregon 97051-2096
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Commissioner Henry Heimuller
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March 3, 2017

TO: Department Heads
FROM: Columbia County Board of Commissioners
RE: Mission Statement

As you know, a small committee of staff has been working on creating a mission statement for our county. We undertook this project because we recognized a need to guide our actions, define our goals, provide a sense of direction, and focus our decision-making. Essentially, we wanted to capture and express the purpose of our existence and create guidelines for how we choose actions to fulfill that purpose.

At a special meeting of Department Heads in November, an introduction to a draft statement was provided. At your January 3 meeting, you further discussed the statement and determined there was consensus on the wording. Your input has been welcomed and is helpful.

We want to formally let you know that we, as a new commission, are fully behind the work of the committee and of the mission statement itself.

“At Columbia County, we serve with integrity and leadership to provide responsible government. We engage by listening and being proactive to community needs. We connect to build partnerships and opportunities. We innovate with resourcefulness to promote a healthy and prosperous Columbia County.”

The statement establishes four guiding principles: Service, Engagement, Connection, and Innovation. Depending on the end use, the statement can also be presented in the following ways:

1. As a list:

We Serve

- ❖ With integrity and leadership to provide responsible government.

We Engage

- ❖ By listening and being proactive to community needs.

We Connect

- ❖ To build partnerships and opportunities.

We Innovate

- ❖ With resourcefulness to create a healthy and prosperous Columbia County.

2. As the four words:

Service. Engagement. Connection. Innovation

All projects need good leaders, and your leadership and active role are needed for all of us to move forward. To begin, we need you to help establish the County’s core values as they apply to the organization and to your department. Core values can be expressed in beliefs such as integrity, inclusiveness, diversity, sustainability, etc. Please write down core values you use in your work. We’ll meet again in March to identify common values. At that time, a model will be provided so you can

conduct this exercise with your own staff. This will be the beginning of the roll out of the mission statement to all county employees.

Also, please begin thinking about how your department operates now and will in the future through the filter of the four principles: service, engagement, connection, and innovation. You can do this while working on your budget; when discussing current opportunities; evaluating future projects, or if you just want to change how you do something. For example: in your budget requests, perhaps you are looking to increase FTEs, or update plans/policies/procedures, maybe you want to upgrade software. How do these requests meet or strengthen the principles? Do some requests meet more than one? Should requests be modified where they still achieve an outcome, but better serve the principles? Alternatively, from a prioritization standpoint, do any requests meet the principles to a greater extent?

Core values will establish a vision for our county. They, along with the mission statement, will form the basis for our Strategic Plan – the next step in the process.

Thank you for your invaluable assistance and input. We appreciate your patience with this process and look forward to working with you to continue building an organization that truly serves, engages, connects and innovates with our citizens.

All the best,

Commissioner Henry Heimuller

Commissioner Margaret Magruder

Commissioner Alex Tardif

Columbia County

Government-Wide Summary

	FY18	FY17	FY17	FY16	FY15
Revenues	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	4,078,961	4,870,543	4,103,636	4,614,301	4,363,436
Restricted Beginning Balance	10,228,639	9,596,658	8,598,898	8,432,541	5,368,847
Total Beginning Balance	14,307,600	14,467,202	12,702,534	13,046,842	9,732,283
Property Tax	6,531,019	6,334,300	6,210,347	6,115,817	5,926,754
Intergovernmental	997,258	930,464	844,000	1,186,866	1,072,055
Other Resources	47,726	45,665	29,647	60,989	26,325
Current Year Unrestricted	7,576,003	7,310,429	7,083,994	7,363,672	7,025,134
Property Tax	3,774,439	3,618,882	3,497,249	3,591,461	3,416,754
Intergovernmental	13,401,444	10,773,445	12,254,779	8,558,300	10,153,541
Fees, Permits, Fines, Service Charges	11,198,026	10,933,011	10,773,952	10,380,308	8,837,110
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	730,340	641,331	381,933	2,059,232	665,479
Current Year Restricted	29,104,249	25,966,669	26,907,913	24,589,301	23,072,883
Transfers from County Funds	6,283,717	6,218,753	6,263,925	6,141,450	5,116,206
Spec Pymt (from Component Unit)	1,280,889	1,549,889	1,605,889	2,111,142	2,298,244
Current Year Other Resources	7,564,607	7,768,642	7,869,814	8,252,592	7,414,450
Total Available Resources	58,552,459	55,512,941	54,564,255	53,252,407	47,244,750
Expenditures					
Salary	12,266,884	11,147,966	11,109,842	9,970,893	9,365,059
Benefits	6,735,590	5,057,212	5,548,778	4,556,724	4,129,702
PR Transfers (PERS Bond & Reserve)	<u>787,669</u>	<u>1,065,295</u>	<u>1,064,274</u>	<u>1,082,744</u>	<u>1,026,959</u>
Personnel	19,790,143	17,270,472	17,722,894	15,610,361	14,521,720
Materials & Services	16,015,736	12,720,479	14,510,552	11,328,780	10,586,777
Capital	<u>4,095,892</u>	<u>1,728,200</u>	<u>3,053,673</u>	<u>1,969,613</u>	<u>527,526</u>
Program Budget	39,901,771	31,719,151	35,287,118	28,908,754	25,636,023
Debt	3,889,868	4,181,621	4,181,554	4,831,585	4,474,112
Transfers Out (admin alloc)	3,169,948	2,749,732	2,749,732	2,188,121	2,119,271
Transfers Out (fund pymts)	2,381,660	2,349,766	2,350,989	2,870,640	1,968,503
Special Pymt (to Component Unit)	4,996	5,072	5,072	5,149	0
Total Outlays	49,348,243	41,005,341	44,574,465	38,804,250	34,197,909
Fund Contingency	7,704,216	200,000	8,479,790	0	0
Fund Ending Fund Balance	1,500,000	0	1,510,000	0	0
Total Fund Expenditures	58,552,459	41,205,341	54,564,255	38,804,250	34,197,909
Ending Fund Balance	0	14,307,600	0	14,448,157	13,046,842
No Mos Operating Reserve	3.08	5.72	3.72	6.44	6.24

Authorized Positions - Full Time Equivalents

FY18	0.00	FY14	157.94
FY17	0.00	FY13	151.60
FY16	185.94	FY12	161.96
FY15	173.73	FY11	169.29

Columbia County Fund Summaries, Budget Basis and 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 the same as the basis of accounting for all funds except one, the enterprise fund. The budget for the enterprise fund – 207 Solid Waste Transfer Station – does not include depreciation expense, for example.

FY18 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.

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. 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
04 Clerk's Office	37 Court Mediation
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office*
08 Jail (moved to fund 220 in FY15)	49 Land Development Services
09 Economic Development	50 Information Technology*
11 County Surveyor	51 Public Information (new)*
12 District Attorney	56 Human Resources*
14 Justice Court	58 General Services (new)*
15 Firing Range	60 Debt Service and Reserves

* 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.

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 FY16, revenue uncertainty meant that Columbia County could not budget for these dollars. In FY18, the proposed budget includes \$400,000 in estimated federal timber harvest revenues.

The General Fund receives reimbursement for administrative services and retirement plan bonded debt via interfund transfers 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. The FY18 proposed budget includes General Fund transfers to the Roads, Parks, Rider Transit and Jail Operations Funds.

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
04 Clerk's Office	37 Court Mediation
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office
08 County Jail	49 Land Development Services
09 Economic Development	50 Information Technology
11 County Surveyor	51 Public Information(new)
12 District Attorney	56 Human Resources
14 Justice Court	58 General Services(new)
15 Firing Range	60 Debt Service and Reserves
18 Juvenile	

Additional General Fund Appropriation Categories

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

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.

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.

The funds are presented in the budget book as Major Funds (as determined in the prior year's audit calculation) and Non-Major Funds. The Columbia County proposed budget publication opts to include the one enterprise fund in the Major Funds section.

For appropriations purposes, the "Program" is defined as Personal Services and Materials and Services Categories for Enterprise Funds, Major Funds and Non-Major Funds.

Enterprise and Major Funds

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.

County Transfer Station Fund (Enterprise Fund 207) Appropriation Categories

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

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 - are the major sources of revenue. These monies are to be used for the construction and expansion, operation and maintenance, repair and preservation of County roads, streets and bridges.

Road Fund (Fund 201) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

220 Jail Operations Fund (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. Voters approved renewal of the levy through FY21 in November, 2016. 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.

Jail Operating Fund (Fund 220) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

Non- Major Funds

Non-major special revenue funds are presented in the order in which their fund codes appear in the general ledger, as they are listed in the Proposed Budget document.

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

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

Forest, Parks and Recreation Fund (Fund 202) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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.

Community Corrections Fund (Fund 203) Appropriation Categories

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

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.

Fair Board Fund (Fund 204) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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 received its revenue from state programs and grants. Due to changes at the state level in how these programs are funded and structured, FY16 was the final year of activity for this fund and there is no appropriation expected for FY18.

208 Pass Through Grant Fund (Non-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.

Pass Through Grant Fund (Fund 208) Appropriation Categories

- Program

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 survey corners of public land under ORS 209.070 (5 and 6).

Corner Preservation Fund (Fund 209) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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.

Inmate Benefits Expense Fund (Fund 210) Appropriation Categories

- Program
- Contingencies

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 Director of General Services.

Courthouse Security Fund (Fund 211) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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 for use by litigants and attorneys without additional fees.

Law Library Fund (Fund 213) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

215 Unmet Needs Vernonia Flood Recovery Fund (Non-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 Unmet Needs Committee. Currently funds almost exclusively consist of undistributed public donations. FY17 is anticipated to be the final year of activity for this fund and there is no appropriation expected for FY18.

216 Transit Department – Columbia County Rider Fund (Non-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.

CC Rider Transportation Fund (Fund 216) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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.

Building Services Fund (Fund 217) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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 was 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.

Strategic Investment Program (Fund 218) Appropriation Categories

- Program
- Transfers to County Funds
- Special Payment to Component Unit

301 Public Works Capital Projects 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 for bike path improvements consist primarily of one percent of the County’s state gasoline tax. Since FY16 this fund also holds the funds collected for system development charges that accrue to Roads and Parks for infrastructure development.

Public Works Capital Projects Fund (Fund 301) Appropriation Categories

- Capital
- Transfers to County Funds
- Contingencies

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.

The single reserve fund is found in the Non-Major Fund section of the Proposed Budget document.

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 was 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 overturned in the courts and, because the higher PERS rate had been budgeted for FY14, the County Commissioners decided to hold the extra funds in a reserve and continued that program through FY17. No additional reserve contributions are included in the FY18 Proposed Budget. Plans for use of the existing reserves will be developed in FY18.

PERS Reserve Fund (Fund 230) Appropriations Categories

- Program
- Contingencies

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 (Debt 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 Bond.

FY18 is the final year of scheduled debt service for this fund.

Jail Bond Fund (Debt Service Fund 402) Appropriations Categories
Debt Service
Ending Fund Balance

Columbia County: Funds and Spending by Function

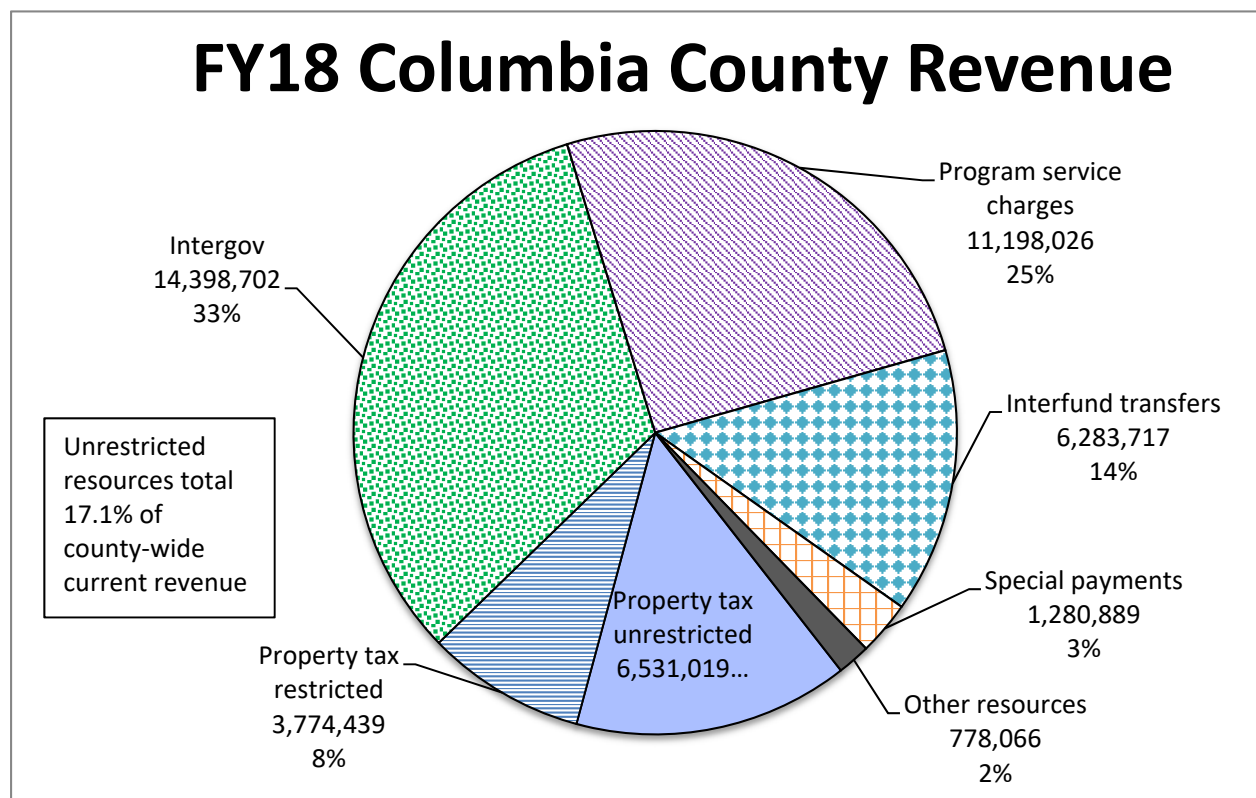
	General Government	Public Safety	Roads and Bridges	Economic Development	Health and Welfare	Recreation and Culture	Enterprise
General Fund	X	X	X	X	X		
Road Fund			X				
Parks Fund						X	
Community Justice		X					
Fair						X	
Children&Families					X		
Waste Transfer Sta							X
Pass Through					X		
Corner Restoration	X						
Inmate Benefit		X					
Courthouse Sec		X					
Law Library		X					
Vernonia Flood Rec					X		
Transit				X			
Building	X						
SIP				X			
Jail Operations		X					
Public Works Cap			X			X	
Jail Bond		X					
PERS Reserve	X	X	X	X		X	X
FY18 Proposed Budget	11,218,013 22.7%	18,382,278 37.3%	8,833,604 17.9%	6,075,233 12.3%	511,122 1.0%	1,410,211 2.9%	2,917,782 5.9%
FY17 Estimate	9,191,039 22.4%	16,202,416 39.5%	5,583,787 13.6%	5,302,253 12.9%	802,075 2.0%	1,202,086 2.9%	2,721,686 6.6%
FY16 Actuals	7,880,483 20.3%	15,081,843 38.9%	5,780,276 14.9%	5,525,172 14.2%	366,583 0.9%	1,392,662 3.6%	2,777,231 7.2%
FY15 Actuals	7,117,171 20.8%	14,198,368 41.5%	4,404,332 12.9%	3,597,266 10.5%	1,656,406 4.8%	1,211,261 3.5%	2,013,105 5.9%
FY14 Actuals	6,955,736 20.0%	12,445,638 35.8%	3,717,400 10.7%	3,910,648 11.2%	4,453,278 12.8%	1,144,007 3.3%	2,159,943 6.2%
FY13 Actuals	6,658,431 17.8%	11,841,325 31.7%	4,289,126 11.5%	3,558,141 9.5%	7,507,879 20.1%	1,257,243 3.4%	2,296,966 6.1%

Columbia County Revenue Summary

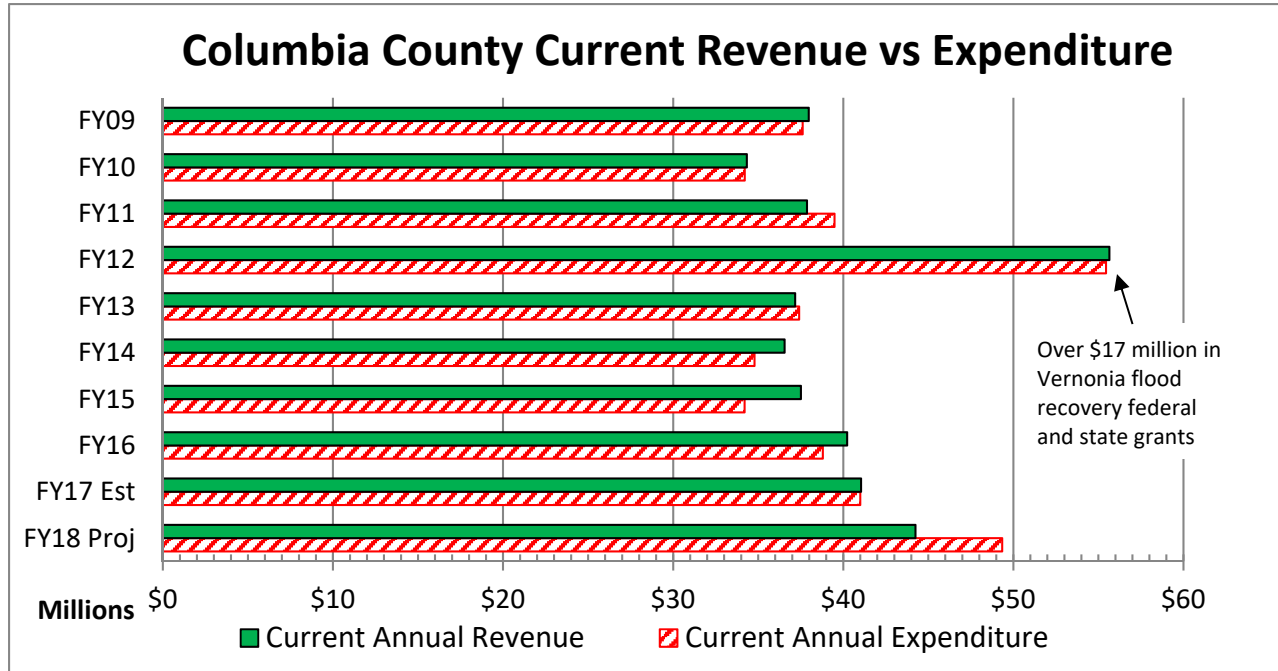
Jurisdiction Summary

Columbia County anticipates approximately one-third of its current revenues will come from intergovernmental sources (federal grants, state grants and revenue sharing), representing the largest funding category for the jurisdiction. Program service charges represent the next funding source in terms of total dollars coming in at over \$11 million. Property tax sources represent 23.3% of County current revenue and include three separate streams of funding:

- unrestricted General Fund permanent rate dollars that support basic government functions such as elections, the Sheriff’s Office (civil, patrol and jail operations), the District Attorney, juvenile services, public health and emergency management
- taxes for the bond measure (FY18 is its final year) that raised the funds needed to build the justice facility which includes the County Jail and law enforcement offices
- funds assessed from the first year of the Jail Operations local option levy renewal that voters passed in November 2016, allowing the jail to remain open and operating at service levels that meet community expectations



Revenue levels in context of the corresponding current year expense merits review as well. Over the last ten years, only two ended the year in actual terms with expenditures exceeding revenue received in the same year (FY11 and FY13). However, the FY18 proposed budget does project a sizeable gap between current revenue and expenditure of over \$5 million. The County

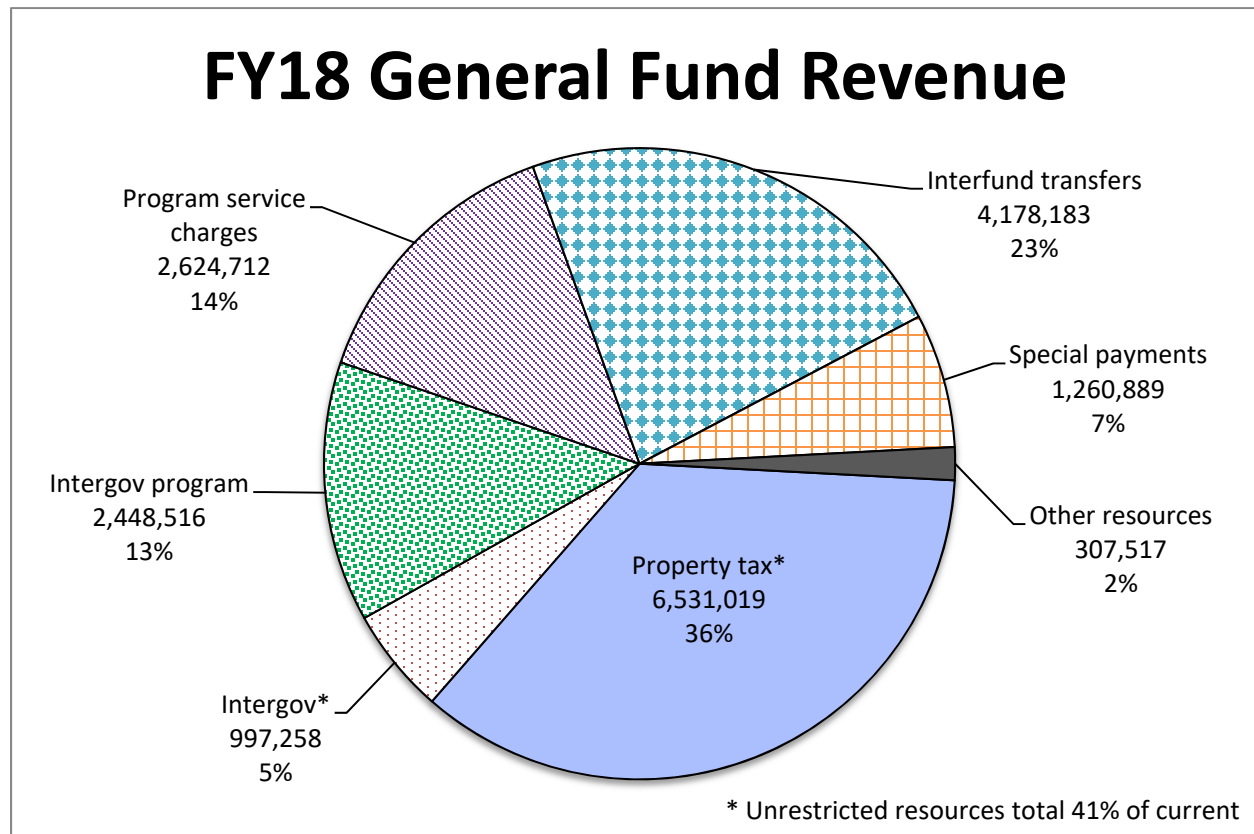


has budgeted to allow the utilization of the PERS reserves collected over the past several years – over a quarter of the current imbalance. In addition, planned capital project expenditures from the Public Works Capital Fund will spend funds earmarked for those projects that have been collected from both current and prior years. The single fund contributing the largest portion of the above mentioned \$5 million is the General Fund. Details on the General Fund follow in the next section.

General Fund Focus

The General Fund expects to receive 36% of its current year resources from property taxes in the FY18 Proposed Budget, continuing as the County’s largest unrestricted revenue source historically speaking. Intergovernmental revenues account for 18% of General Fund revenue in restricted and unrestricted revenue combined. Reimbursements to the General Fund for administrative allocation (\$3.17 million), for PERS bond debt service and the SIP contribution make up the majority of the \$4.2 million in transfers. Funds from component units in the “Special Payment” category (\$1.3 million) pay principally for debt service. These two categories total 30% of the year’s current revenue to the General Fund. The revenue picture is rounded

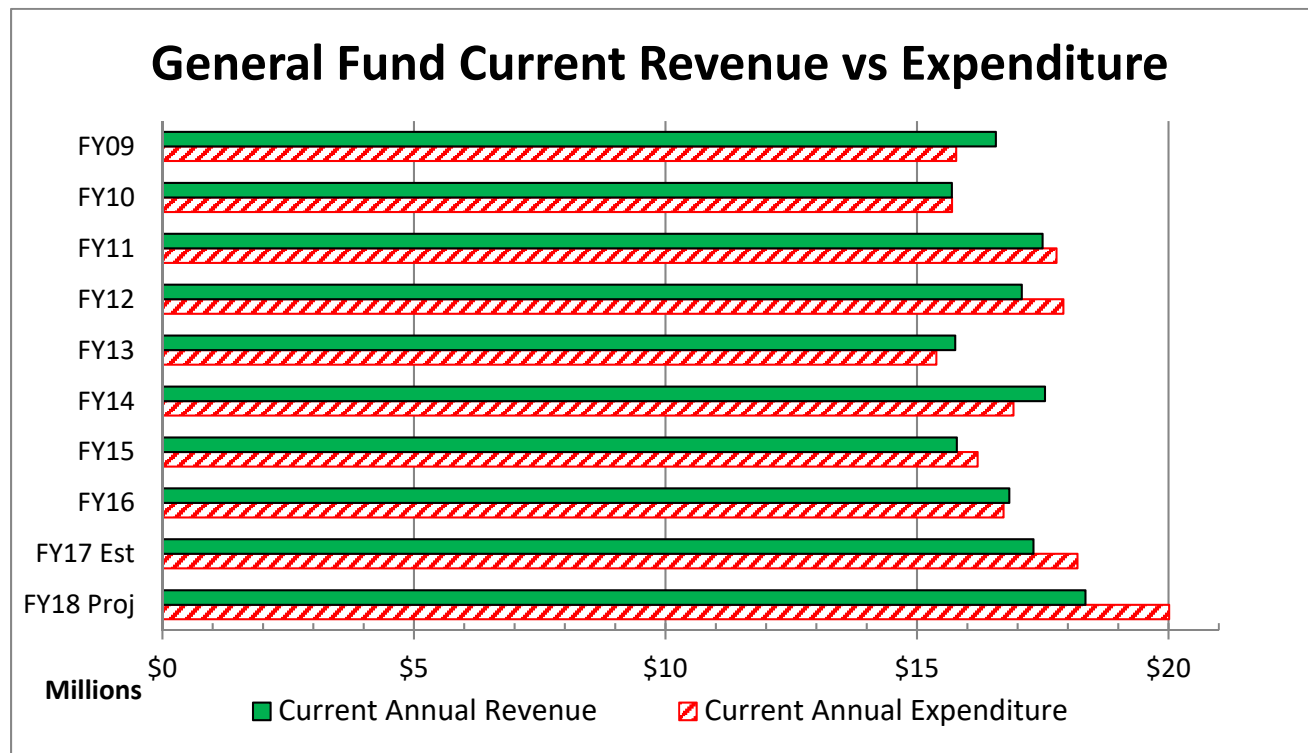
out by program service charges – fees, fines, permits, service charges to the public – that are considered restricted revenue for the department that collects those funds.



When we examine the extent to which current revenue has been able to cover all outlays associated with the same period, over the last several years, the County General Fund has budgeted fewer current revenues than expenditures. However, in three of the last five years - FY13, FY14 and FY16 – actual revenue was higher than expenditures in the same year. Estimates at this time for FY17 show that expenditures are looking to exceed revenues by more than \$876,000 and the budgeted number for FY18 is over \$1.6 million more in current expenditures than current revenue.

Expanding our review of current revenues relative spending to ten years of data which includes the Great Recession period, only one more year can be added to the three years noted above when actual revenue exceeded expenditure. In fact, it was in the first half of FY09 - the fall of 2008 to be precise - that the dramatic kick off to the economic downturn began. The more recent General Fund trend towards increased frequency of current year results in positive territory is a reflection of the economic recovery tangibly arriving in our semi-rural county. Weathering the difficult years and positioning the county organization to emerge not only intact but looking to add capacity is a testament to the governing body’s willingness to make

difficult decisions, management’s highly conservative budget requests and operational focus on core services and the shared sacrifice of staff across the county organization in sober response to the financial crisis impacting our community and neighbors.



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 continuing uncertainty created by an annual federal approach to addressing the funding gap created by the formal end of the Secure Rural Schools 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.

County department heads and elected officials budget for two years out in order to analyze whether the choices made to close a budget gap unduly put the county at risk for the next year – in this case FY19. In the fund balance analysis worksheets, the perspective of FY19’s operating costs and fund balance are considered.

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, enterprise and debt service funds follow.

Revenue: General Fund Property Tax

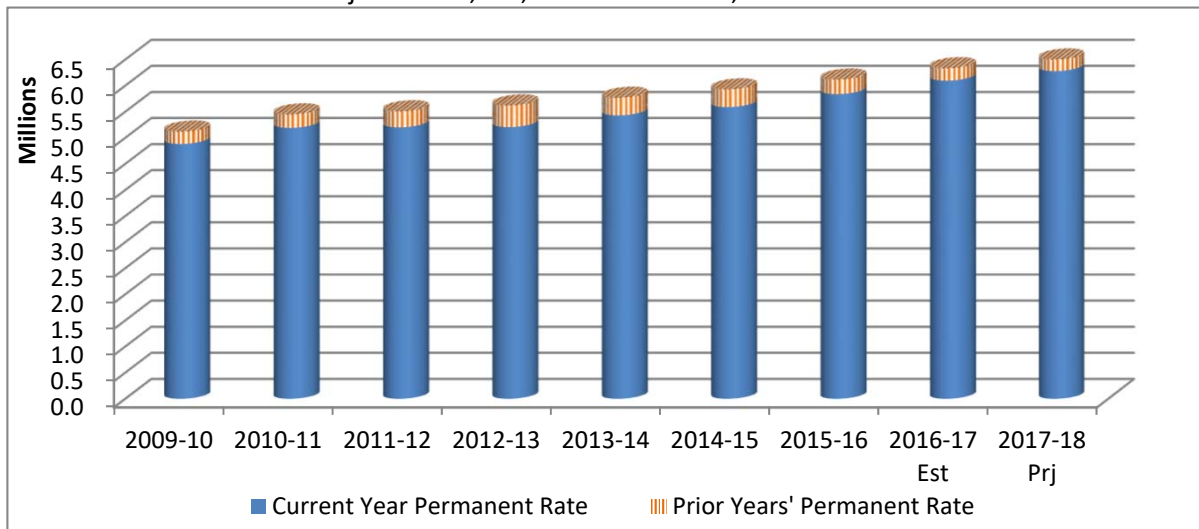
Description: Property tax is one of the most important sources of revenue for more than 1,200 local taxing districts in Oregon as the income tax funds state-level governmental activity and Oregon has no sales tax. Taxing districts in existence in 1997-98 were given permanent operating tax rate limits 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	5,925,773	159,852	2.8%
2015-16	6,115,125	189,352	3.2%
2016-17 Est	6,332,774	217,649	3.6%
2017-18 Prj	6,529,219	196,445	3.1%



Revenue: O&C Lands/Secure Rural Schools

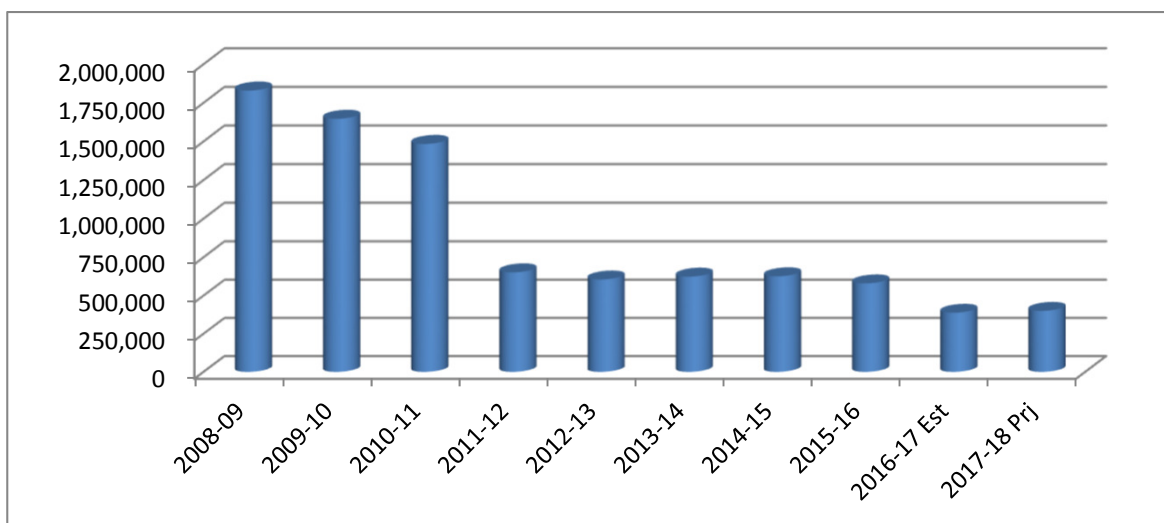
Description: From 2000 to 2012, Columbia County’s second largest source of unrestricted funds was the Federal Secure Rural Schools program, instituted to offset lost federal revenues that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was the final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

Permitted Use: O&C revenues are entirely unrestricted. Their use is determined in the budget process.

Rate Structure: O&C timber harvest dollars are based on a sharing formula by state and then by County. It is disbursed by the Bureau of Land Management.

Assumptions: Federal O&C timber sales revenue is budgeted for in the FY18 proposed budget. It continues to be unclear if a permanent resolution to this issue will happen at any time soon.

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	626,321	1,951	0.3%
2015-16	579,995	(46,326)	-7.4%
2016-17 Est	387,330	(192,665)	-33.2%
2017-18 Prj	400,000	12,670	3.3%



Revenue: Shared Liquor Revenue

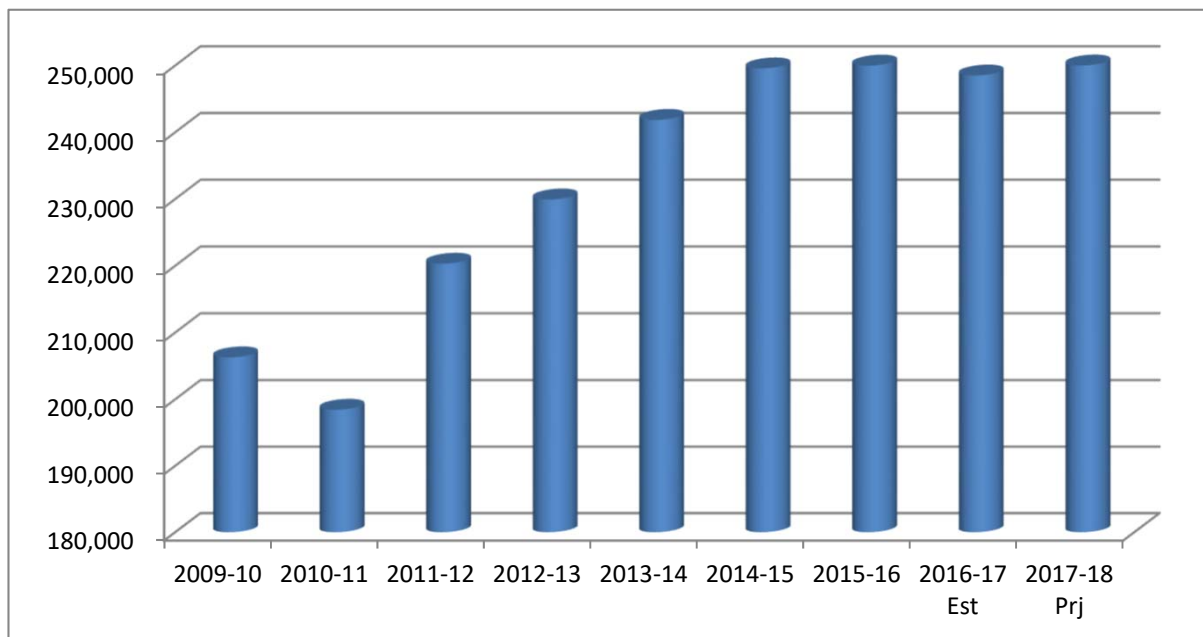
Description: Days after the repeal of Prohibition, the 1933 Legislative Assembly enacted a law which created the Oregon Liquor Control Commission (OLCC). In 1967, the Legislature earmarked 10% of net OLCC revenues to the counties which is distributed by a formula based on population.

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 stable the past three years. FY18 projection is a conservative estimate at the FY15 and FY16 actual revenue levels.

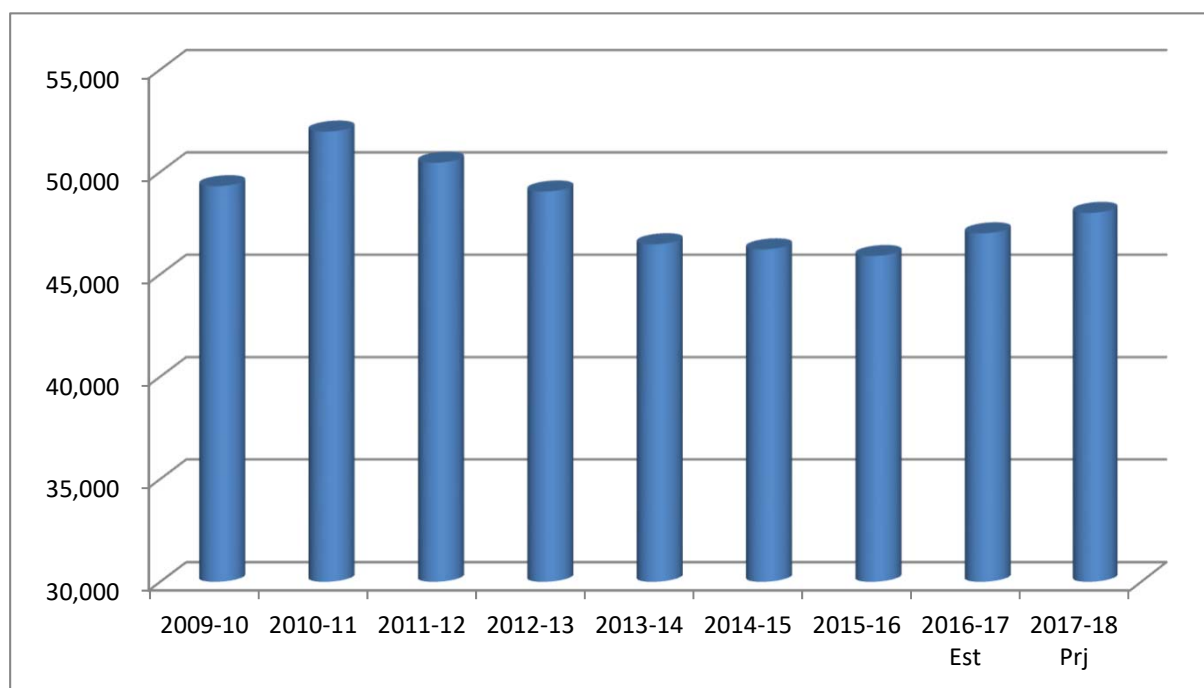
Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	206,280	40,939	24.8%
2010-11	198,437	(7,842)	-3.8%
2011-12	220,310	21,873	11.0%
2012-13	229,934	9,624	4.4%
2013-14	241,850	11,916	5.2%
2014-15	249,567	7,717	3.2%
2015-16	249,983	416	0.2%
2016-17 Est	248,500	(1,483)	-0.6%
2017-18 Prj	250,000	1,500	0.6%



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 \$1.32/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 cigarette taxes had been trending down, though in FY17 we anticipate a small bump. FY18 projection is based on an expectation of \$4,000 per month in receipts.

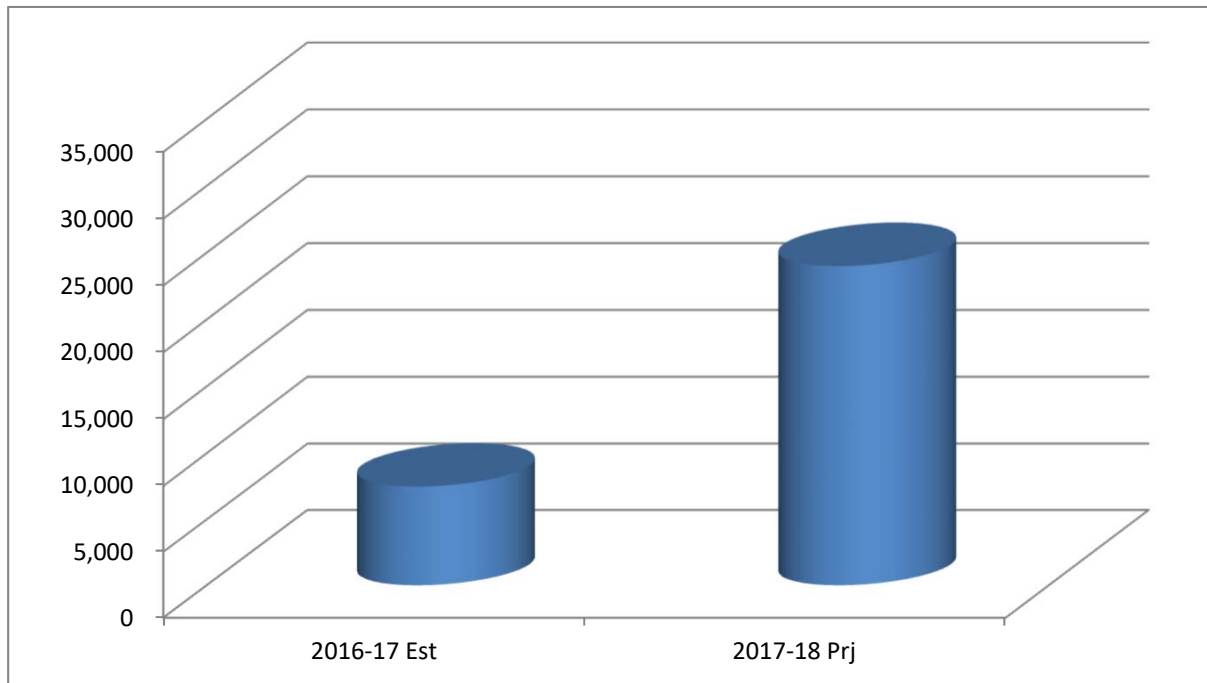
Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	49,303	(27,347)	-35.7%
2010-11	51,971	2,667	5.4%
2011-12	50,450	(1,520)	-2.9%
2012-13	49,043	(1,407)	-2.8%
2013-14	46,467	(2,577)	-5.3%
2014-15	46,216	(251)	-0.5%
2015-16	45,891	(325)	-0.7%
2016-17 Est	47,000	1,109	2.4%
2017-18 Prj	48,000	1,000	2.1%



Revenue: **Marijuana Tax**

- Description:** A 3% tax on retail sales of recreational marijuana became effective January 1, 2017 pursuant ORS 203.035, ORS 475B.345 and Columbia County Ordinance No. 2016-3. The tax applies to retailers in unincorporated Columbia County.
- Permitted Use:** Recreational marijuana taxes are an unrestricted source of revenue for the County's general fund. Use of the revenue is determined in the budget process.
- Rate Structure:** The 3% rate is set by state law.
- Assumptions:** FY18 Projections are based on an estimate of \$1 million in retail sales. Figures here represent 80% of estimated proceeds with the remaining 20% allocated to administrative departments for cost recovery.

Fiscal Year	\$ Revenue	\$ Change	% Change
2016-17 Est	7,500	7,500	n/a
2017-18 Prj	24,000	16,500	220.0%



Revenue: Mineral Royalty/Land Sales

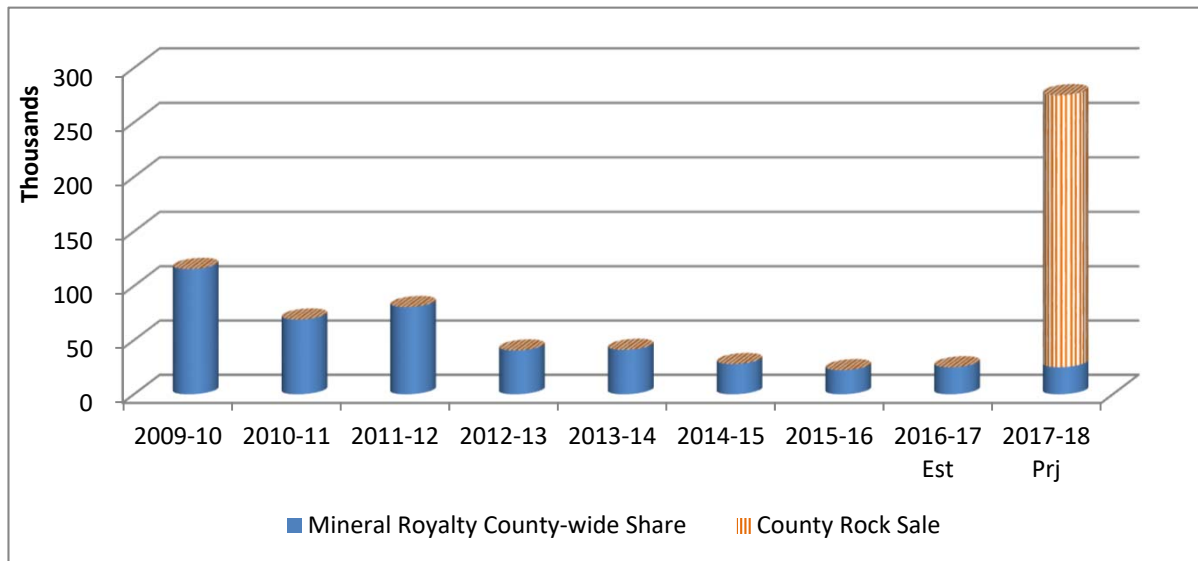
Description: Oregon Revised Statutes (ORS) 275.275 governs the distribution of proceeds arising from oil and gas rents and royalties as well as the sale of county lands with its origin in from tax foreclosure. These funds are held in trust by the County Treasurer and distributed once a year to taxing 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; FY17 projects flat county-shared revenues and \$250,000 in sale of rock owned by the County.

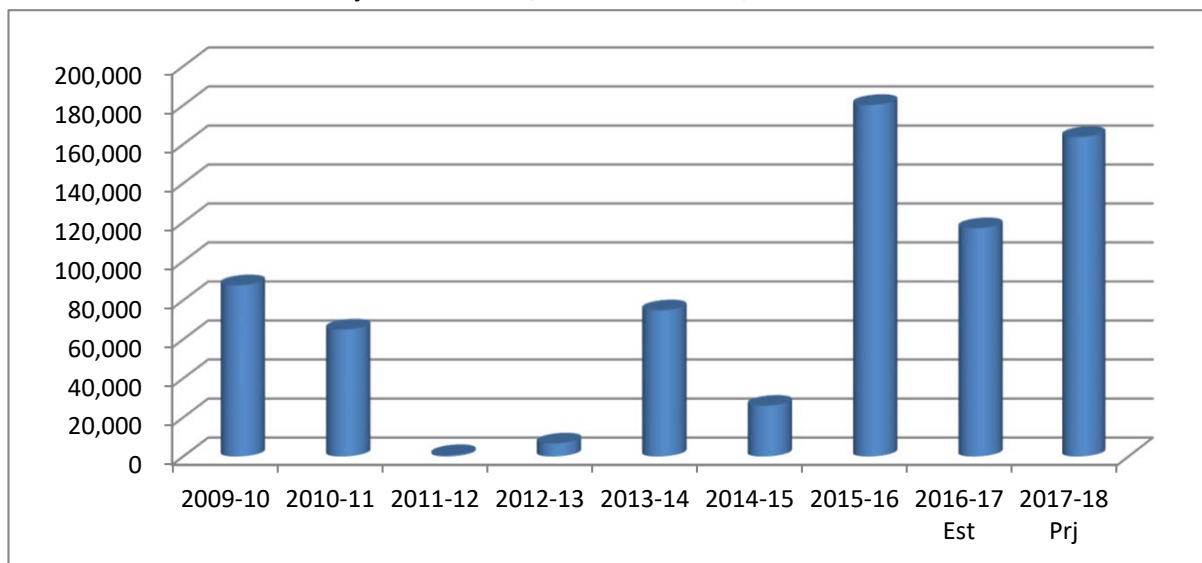
Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	115,615	32,969	39.9%
2010-11	69,108	(46,507)	-40.2%
2011-12	80,640	11,532	16.7%
2012-13	40,499	(40,141)	-49.8%
2013-14	41,100	600	1.5%
2014-15	27,965	(13,135)	-32.0%
2015-16	22,315	(5,649)	-20.2%
2016-17 Est	25,000	2,685	12.0%
2017-18 Prj	275,000	250,000	1000.0%



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 occurred in FY16 and additional sales are anticipated in late FY17 and in FY18.

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	25,984	(48,890)	-65%
2015-16	180,205	154,221	594%
2016-17 Est	117,000	(63,205)	-35%
2017-18 Prj	163,800	46,800	40%



Revenue: Electric Coop Tax

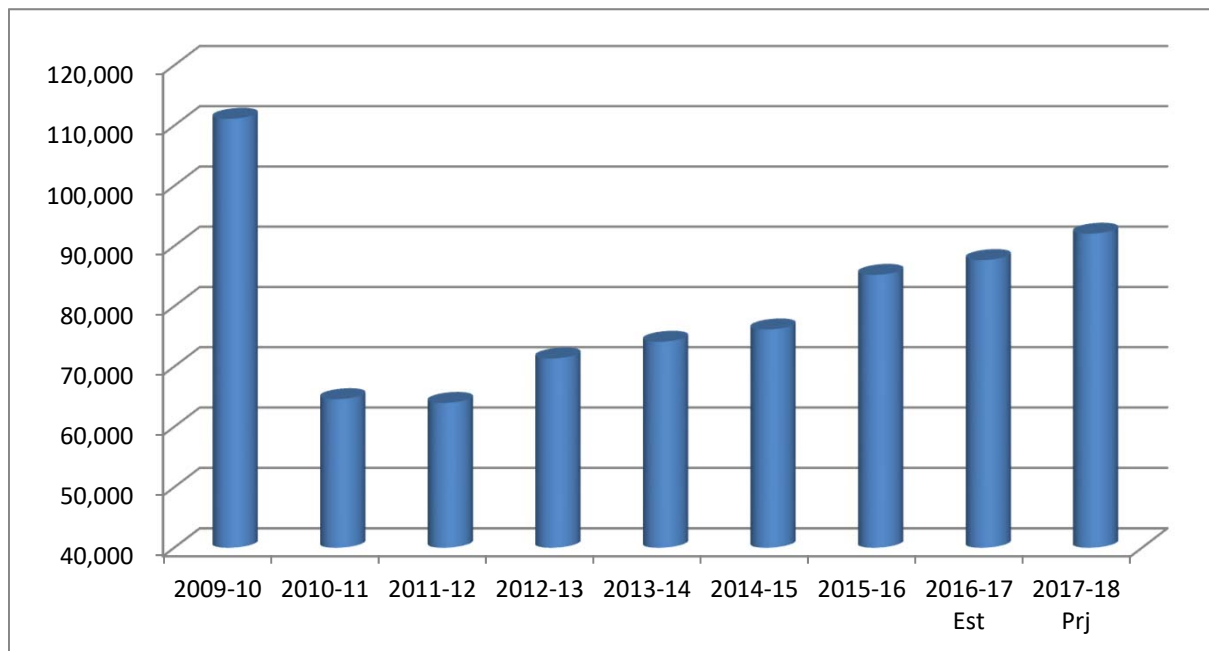
Description: Cooperative electrical associations are subject to a tax on gross earnings in lieu of other taxes on transmission and distribution lines. Proceeds are collected by the Oregon Department of Revenue and distributed to Counties based on the proportion of the system's miles in each county.

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 trending up in the last years. FY18 projection is based on a conservative mid-point between FY16 actual and FY17 estimated increases.

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	76,154	2,036	2.7%
2015-16	85,219	9,065	11.9%
2016-17 Est	87,674	2,455	2.9%
2017-18 Prj	92,058	4,384	5.0%



Revenue: Assessment and Taxation

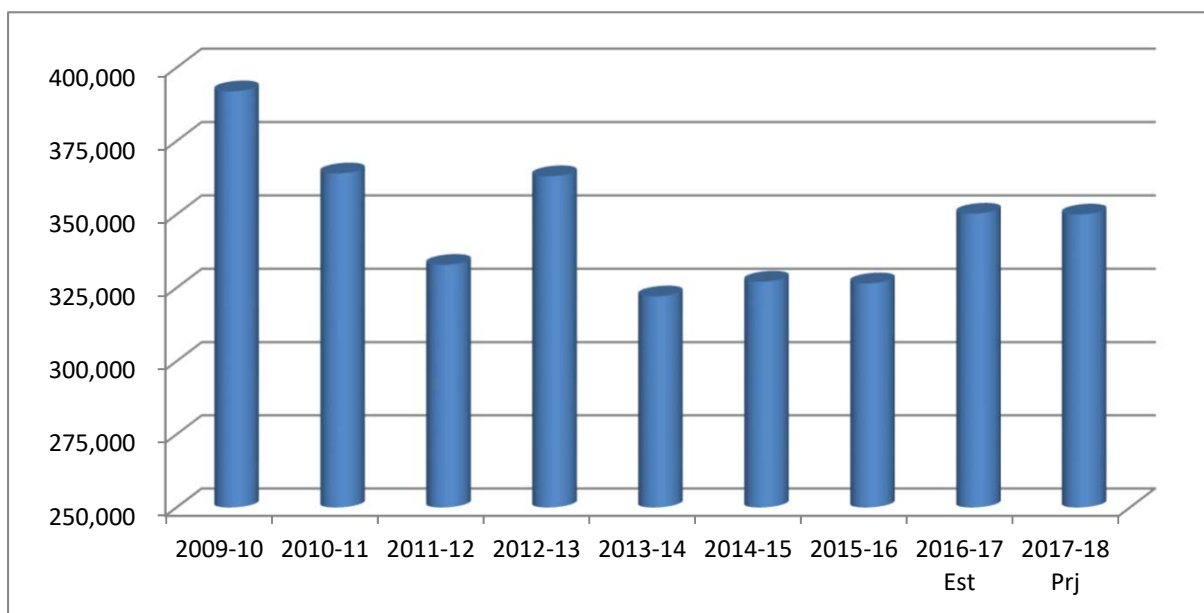
Description: Counties by function pay for all property tax assessment and taxation (A&T) activities; these costs are not charged back to the taxing districts. To better fund this activity and maintain state standards, a shared A&T funding program was established to partially offset these costs out of 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. FY18 projection is flat relative FY17 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	327,131	5,033	1.6%
2015-16	326,547	(584)	-0.2%
2016-17 Est	350,278	23,731	7.3%
2017-18 Prj	350,000	(278)	-0.1%



Revenue: Clerk Fees

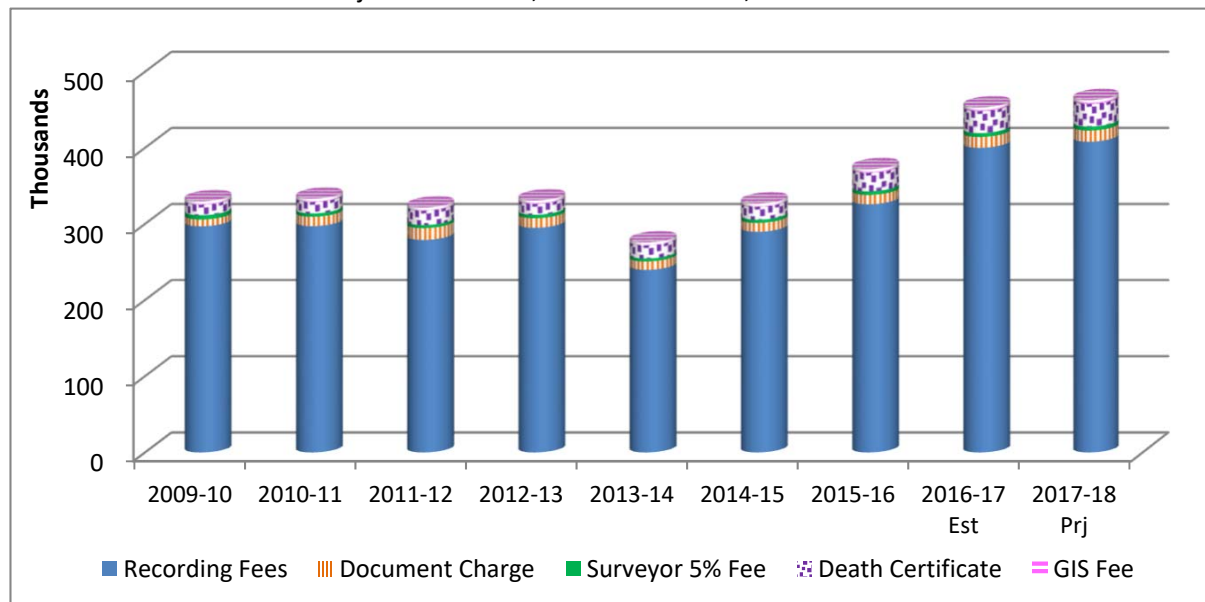
Description: Clerk fees cover a variety of document recording fees established both at the state and local levels. Much of the fees are associated with real estate transactions which have grown in recent years. The fee categories include recording fees, document charges, the 5% share of Surveyor's fees, 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 meant 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 upward in recent years. Total FY18 projection for the various fee categories is 2.1% higher than FY17 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	327,013	51,094	18.5%
2015-16	372,131	45,118	13.8%
2016-17 Est	453,378	81,247	21.8%
2017-18 Prj	462,979	9,601	2.1%



Revenue: Sheriff Fees

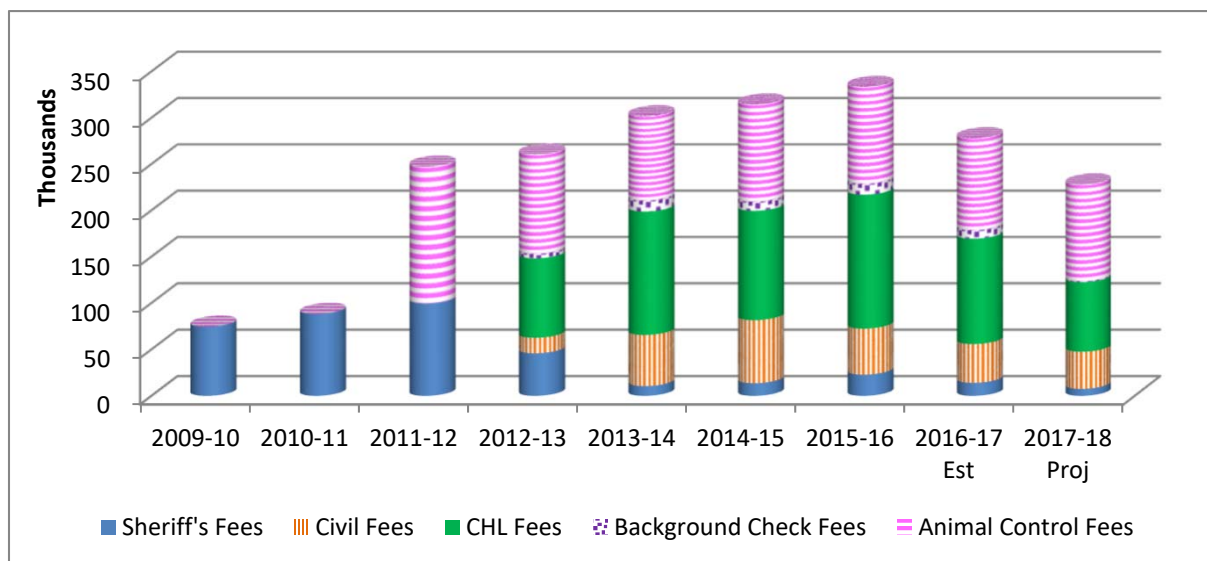
Description: Columbia County Sheriff Office (CCSO) fees cover a variety of fees established at the state and county levels. The fee categories include Sheriff fees for serving summonses and other documents, copying documents, processing concealed handgun licenses (CHL) and processing background checks.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

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 FY18 projection for the various fee categories was made based on individual trends. All fee types were budgeted to decline relative FY17 projections with the exception of animal control; FY18 fees are expected to decline roughly \$50,000 relative this year.

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	301,560	41,242	15.8%
2014-15	314,359	12,799	4.2%
2015-16	333,278	18,919	6.0%
2016-17 Est	277,827	(55,451)	-16.6%
2017-18 Prj	227,925	(49,902)	-18.0%



Revenue: Marine Sheriff Program

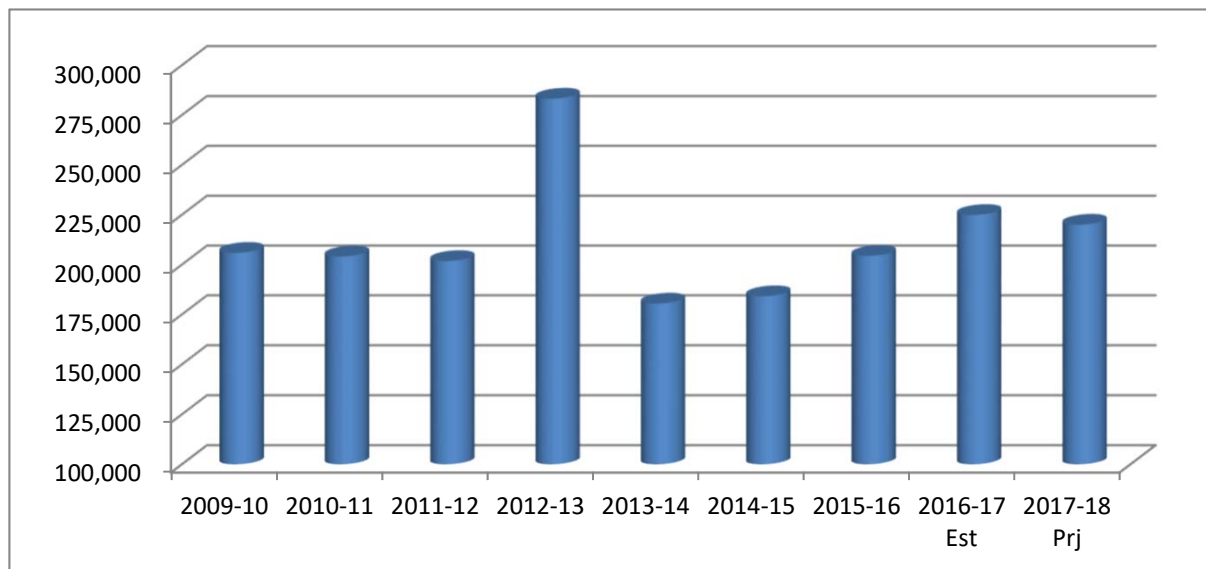
Description: Deputies are assigned to patrol the waters of the Columbia River (the biggest waterway in our state), including the Columbia County portion of Multnomah Channel. These positions are funded primarily by the Oregon State Marine Board. Columbia County has the largest stretch of the Columbia River, 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: Projections for FY18 are based on essentially flat levels relative expected FY17 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	184,100	3,671	2.0%
2015-16	204,345	20,245	11.0%
2016-17 Est	224,873	20,528	10.0%
2017-18 Prj	220,000	(4,873)	-2.2%



Revenue: Clatskanie Policing Services

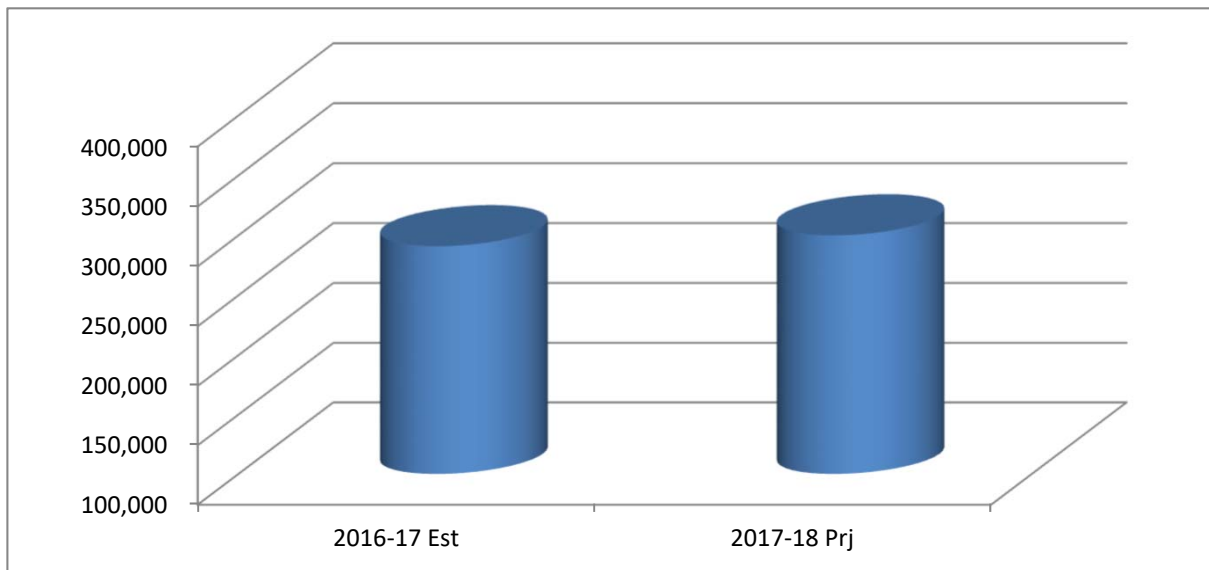
Description: Under the terms of ORS 236.605 to 236.640, the City of Clatskanie and the Columbia County Sheriff's office reached an agreement for the Sheriff to provide municipal policing services to the City beginning November 1, 2016. Under the agreement, Clatskanie residents receive police services at a much lower cost than previously possible and North County residents benefit from reduced Sheriff response times due to the presence of dedicated patrol officers in and around Clatskanie.

Permitted Use: Contract receipts are a program revenue for the Sheriff's Office.

Rate Structure: The contract includes a base-year estimate of annual costs to the City and provisions for annual cost increases, service adjustments and reconciliations following receipt of the County's audited financial statement in year. The agreement will remain in effect until terminated by the County or City.

Assumptions: Projections for FY18 are based on essentially flat cost levels relative the contractually-set cost for FY17.

Fiscal Year	\$ Revenue	\$ Change	% Change
2016-17 Est	290,924	290,924	n/a
2017-18 Prj	300,000	9,076	3.1%



Revenue: Jail Operations Levy

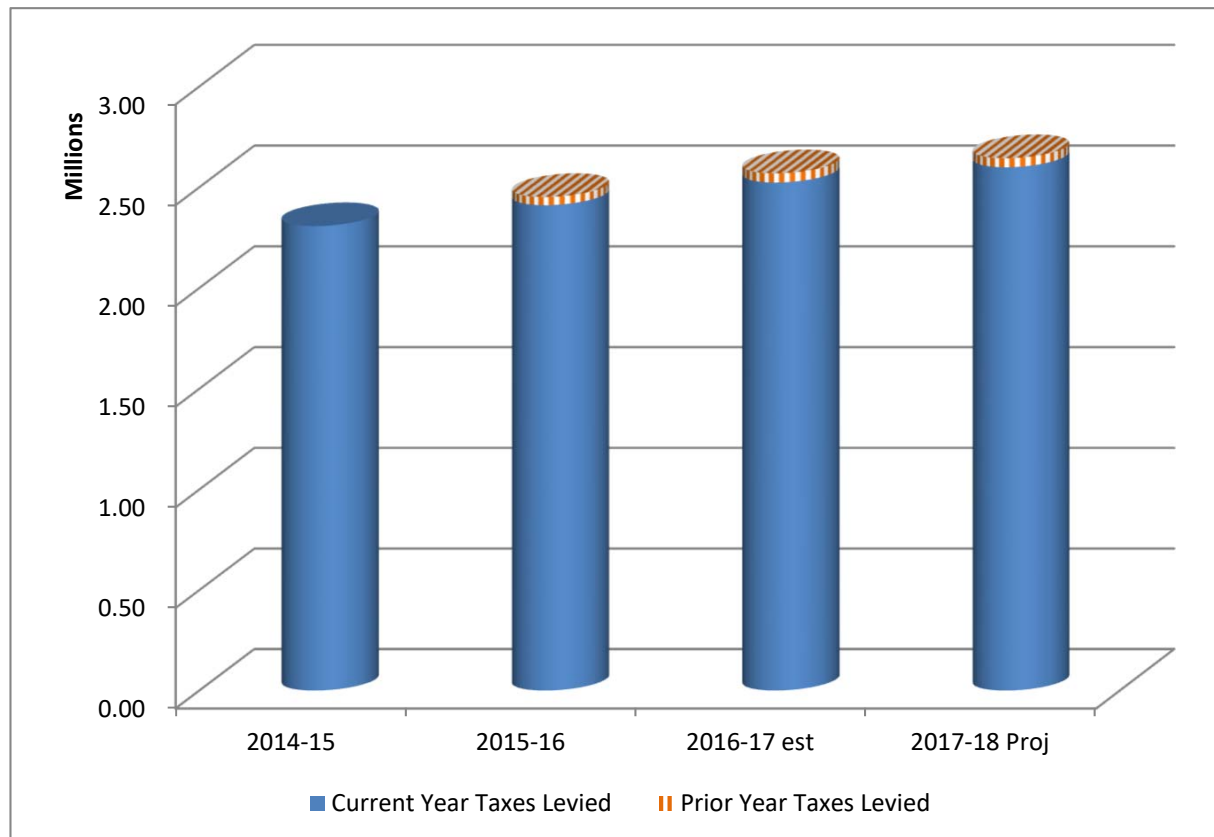
Description: Columbia County voters originally approved a three-year Jail Operations levy in May 2014. Recently (November 2016) the local option levy was renewed for four years at the same rate. The levy is set at .5797 per thousand.

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 FY18 property tax revenues are based on utilizing the full levy allowed.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2014-15	2,306,858	2,306,858		Year 1 of 3-year levy
2015-16	2,451,480	144,622	6.3%	Year 2 of 3-year levy
2016-17 Est	2,569,200	117,720	4.8%	Year 3 of 3-year levy
2017-18 Prj	2,644,235	75,035	2.9%	Year 1 of 4-year levy



Revenue: Jail and Inmate Fees

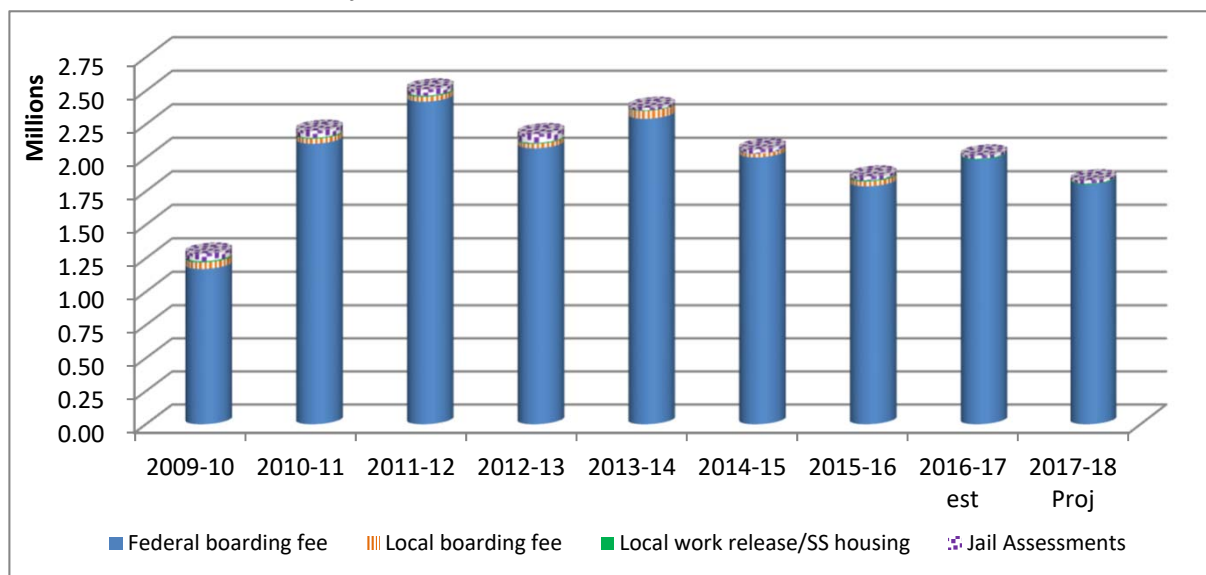
Description: Jail Operations fees cover a variety of fees established at the state and county levels. The fee categories include local inmate boarding fees, federal inmate boarding fees, social security housing revenue and jail assessments from state, municipal and justice courts. In FY15, Jail operations 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 past years due to external factors including changes in numbers of local and federal prisoners and changes in court fee distribution state law. Total FY18 projection for the various fee categories was made based on individual trends and expectations with a net decrease of 9.2% relative FY17 estimated revenue, driven by a conservative federal prisoners revenue level.

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	2,060,493	(310,487)	-13.1%	New 220 Jail Fund
2015-16	1,858,176	(202,317)	-9.8%	" "
2016-17 Est	2,014,948	156,772	8.4%	" "
2017-18 Prj	1,829,950	(184,998)	-9.2%	" "



Revenue: Shared Video Lottery

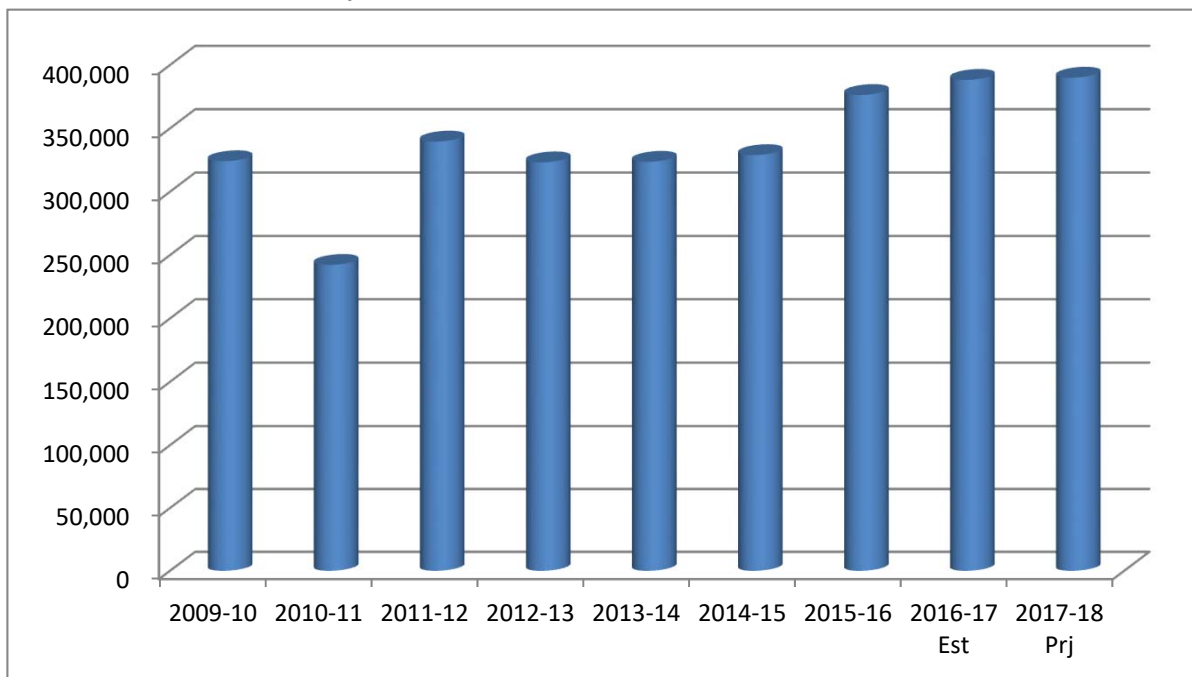
Description: Oregon established the lottery in 1985. Starting in 1992, county government forfeited right to authorize and regulate gaming in exchange for 2.5% of video lottery net receipts. The formula to distribute proceeds is based predominantly on the amount of video lottery play in each county.

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 year to year FY16 to expected FY17 suggest a 3.2% increase. Projections for FY18 are based on a modest increase to \$390,000.

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	328,912	5,275	1.6%	
2015-16	376,349	47,437	14.4%	
2016-17 Est	388,250	11,901	3.2%	
2017-18 Prj	390,000	1,750	0.5%	



Revenue: Surveyor Fees

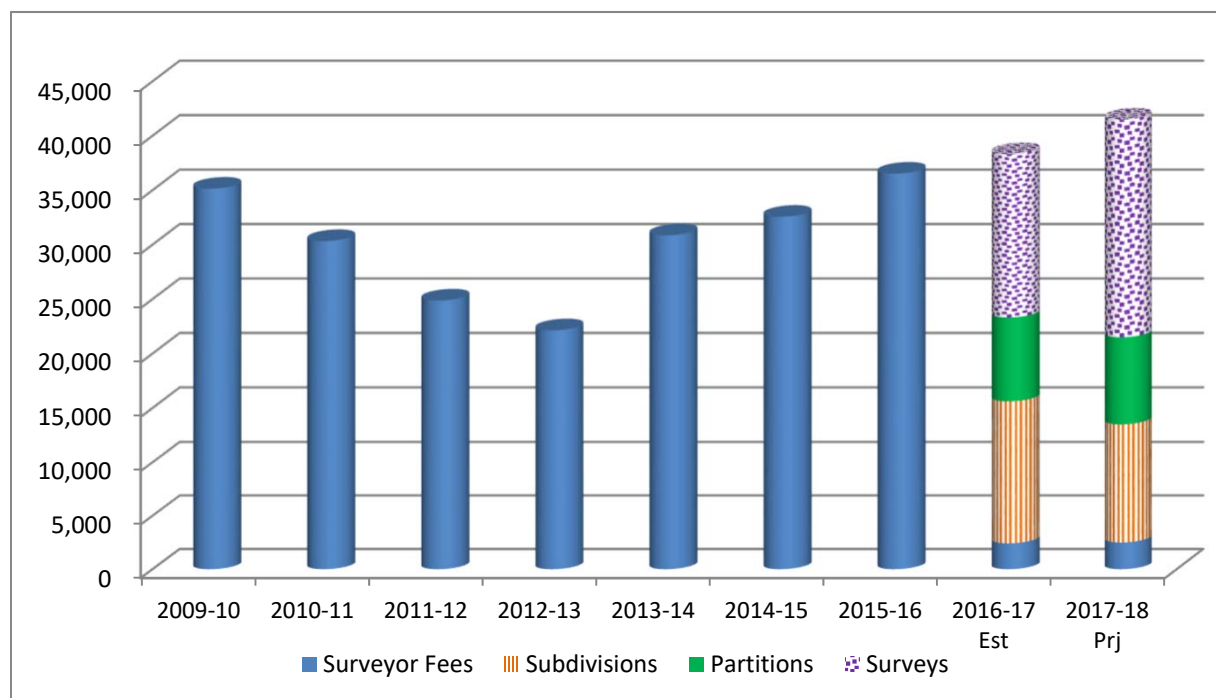
Description: Surveyor fees are established by the County, in conformance with relevant state laws and/or administrative rules. A variety of services are provided under the category of Surveyor fees. Variations in fee levels are a leading indicator of economic activity, particularly in the housing sector, 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 are beginning to pick back up, reflective of the recovery from the bubble in the housing sector. Projections for FY18 are 8% higher relative expected FY17 receipts.

Fiscal Year	\$ Revenue	\$ Change	% Change	
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	32,562	1,704	5.5%	
2015-16	36,522	3,960	12.2%	
2016-17 Est	38,320	1,798	4.9%	In FY17 began tracking different fee categories
2017-18 Prj	41,500	3,180	8.3%	



Revenue: District Attorney Revenues

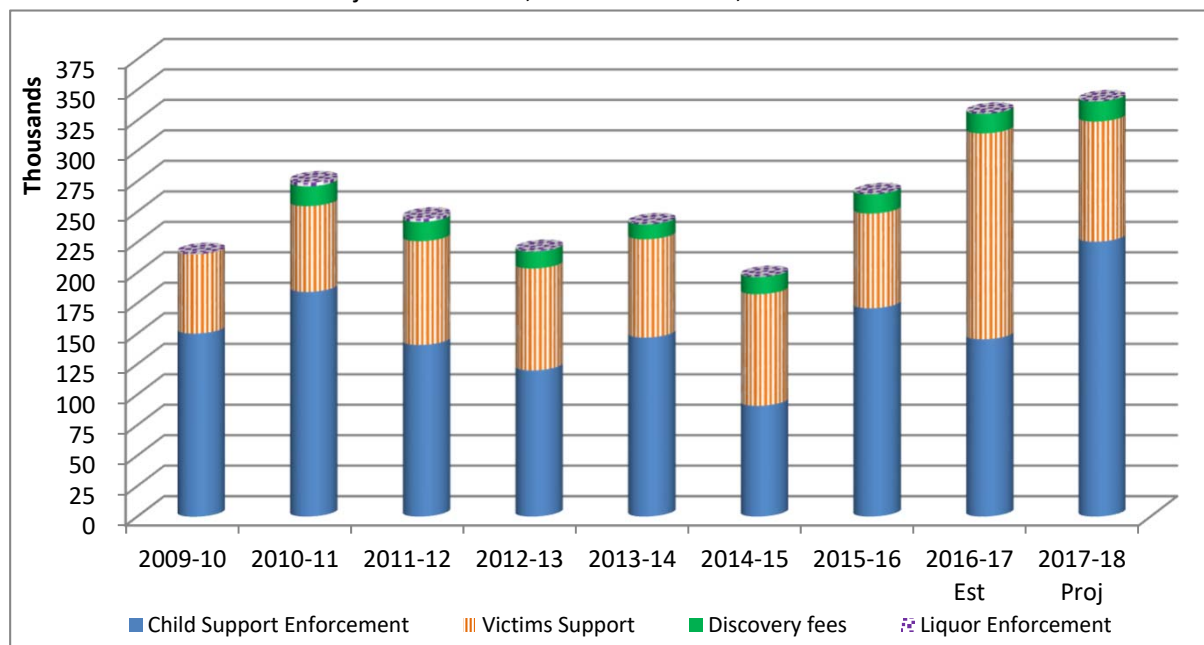
Description: The District Attorney's office receives a small amount in discovery fee revenue, support for children's services from combined state and federal sources, as well as victims support services support, also from combined state and federal programs.

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

Rate Structure: Fees are defined at the local level, within relevant Oregon Revised Statute standards. Childrens services and victims support 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 past years. FY18 projection is based on specific estimates for grant programs, with additions in child support offsetting reductions in victims advocacy revenue relative FY17 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	239,532	21,843	10.0%
2014-15	196,364	(43,168)	-18.0%
2015-16	264,216	67,852	34.6%
2016-17 Est	330,229	66,013	25.0%
2017-18 Prj	340,371	10,142	3.1%



Revenue: Justice Court Fees

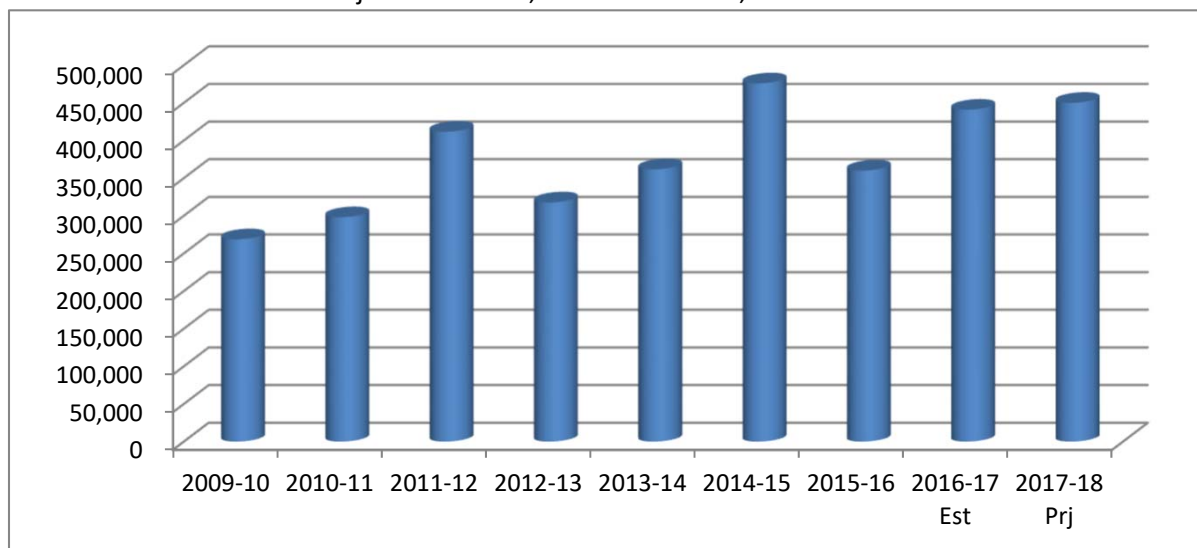
Description: Justice Courts are established by Counties. Columbia County's Justice Court holds session in Vernonia and Clatskanie. Court fines are established by state laws and administrative rule. Distribution of court fine revenue is principally governed by the state. Local Intergovernmental agreements 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: Projections for FY18 are based on a modest increase relative expected FY17 receipts. FY16 and FY15 revenues are substantially different due to a timing issue in when revenues were accounted for.

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	475,796	114,106	31.5%	Rev. recognition timing
2015-16	359,985	(115,811)	-24.3%	Rev. recognition timing
2016-17 Est	440,847	80,862	22.5%	
2017-18 Prj	450,000	9,153	2.1%	



Revenue: Land Development Fees

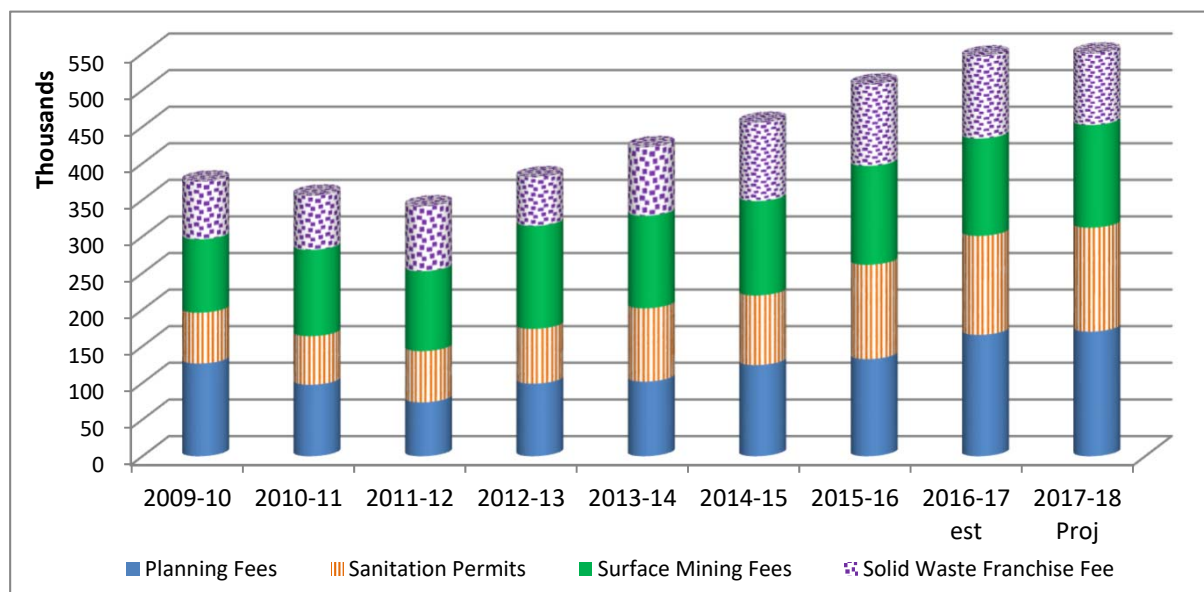
Description: Land Development Services (LDS) fees cover a variety of permitting, license and fine revenues collected by the programs under LDS, including the solid waste franchise fee. The planning and sanitation permitting fee categories are leading indicators of economic activity in the County, with 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 then 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. FY18 projections are based on specific trend analysis of each revenue type for a net increase in fee revenue of 3.4% relative expected revenues in FY17.

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	455,386	33,272	7.9%
2015-16	507,634	52,248	11.5%
2016-17 Est	546,040	38,406	7.6%
2017-18 Prj	564,500	18,460	3.4%



Revenue: Shared Gas Tax & MV Reg Fees

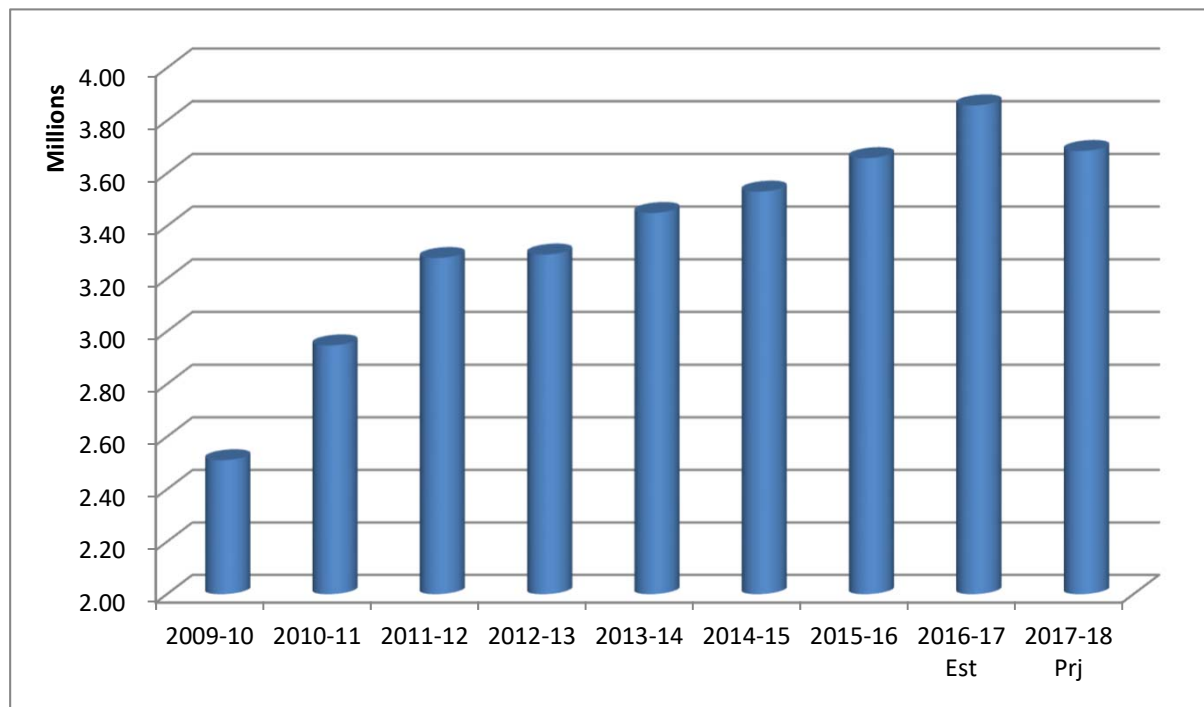
Description: Long before the state highway program existed, Oregon counties bore the burden of building and maintaining all roads outside of cities. In 1919 Oregon was the first state to levy a gas tax. Several fee structure iterations later, current ORS 366.739 provides that 24.38% of highway user taxes 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 FY18 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	3,530,610	81,225	2.4%
2015-16	3,657,680	127,070	3.6%
2016-17 Est	3,857,863	200,183	5.5%
2017-18 Prj	3,685,000	(172,863)	-4.5%



Revenue: System Development Charges

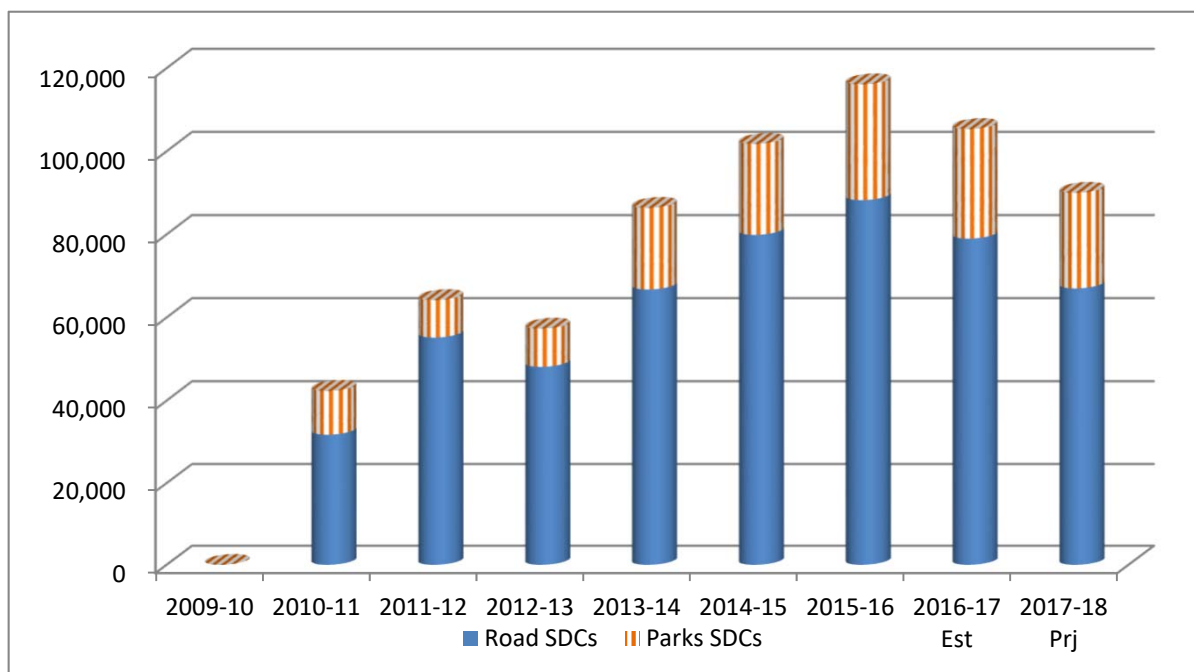
Description: ORS 223 allows for local governments to establish system development charges (SDCs) to provide for orderly growth and development in Oregon communities for capital improvements only. Columbia County charges SDCs for Roads and Parks projects. SDCs are a leading economic indicator for Columbia 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 301 Fund; prior to FY16 they were in the Roads and the Parks special revenue funds.

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 FY18 projection is based on estimates of eligible fee activity.

Fiscal Year	\$ Revenue	\$ Change	% Change		
2009-10	0	(84,212)	-100.0%	201 & 202 funds	
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	101,774	15,398	17.8%	"	"
2015-16	116,105	14,331	14.1%		
2016-17 Est	105,352	(10,753)	-9.3%	301 fund	
2017-18 Prj	90,000	(15,352)	-14.6%	"	"



Revenue: Natural Resources Depletion Fee

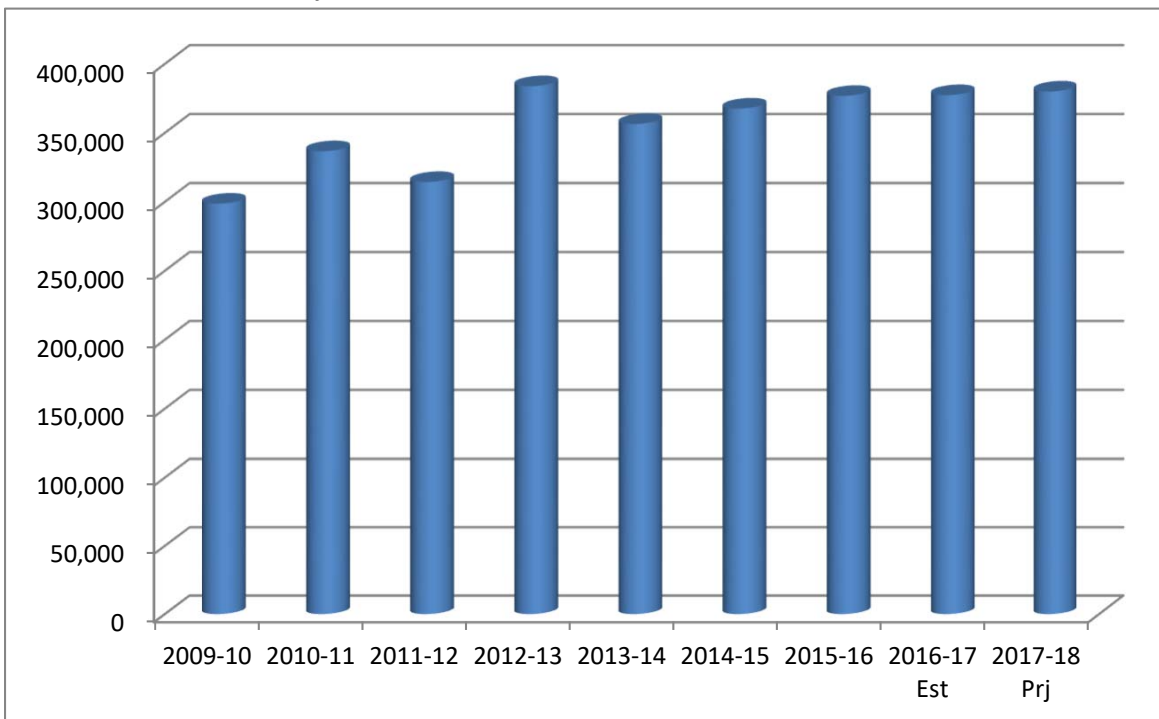
Description: Columbia County began charging a Natural Resources Depletion fee in 1997 of 0.15 per ton for the privilege of transporting natural resources into or within Columbia County for commercial, construction or industrial use within the County. Natural resources includes coal, clay, soil, stone, 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 FY18 are based on a flat revenue stream relative expected FY17 receipts.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	298,670	69,607	30.4%
2010-11	336,694	38,024	12.7%
2011-12	314,381	(22,313)	-6.6%
2012-13	383,839	69,458	22.1%
2013-14	356,449	(27,390)	-7.1%
2014-15	367,644	11,195	3.1%
2015-16	376,779	9,135	2.5%
2016-17 Est	377,360	581	0.2%
2017-18 Prj	380,000	2,640	0.7%



Revenue: Shared RV Fees

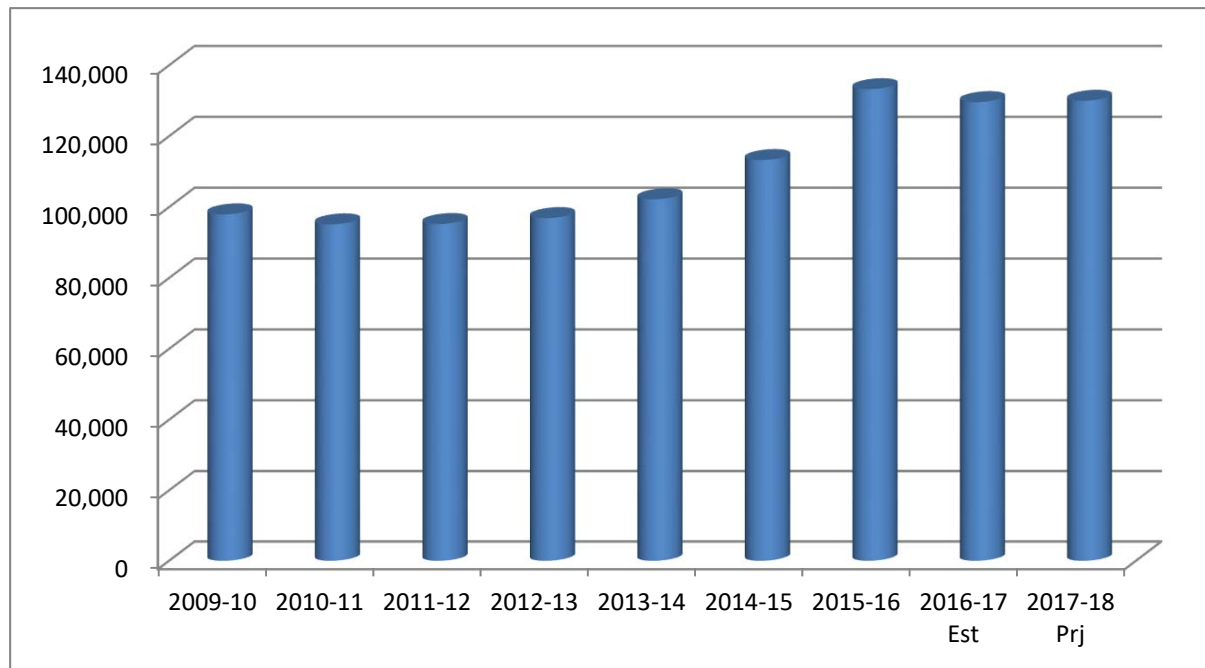
Description: Recreational Vehicle (RV) fees were first enacted by Oregon in 1969 to fund the development of parks and recreational sites. Counties receive a portion of these funds which with the 2014 legislative session was increased to 45%, better reflecting the amount of recreational opportunities 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 FY18 projection represents a flat projection relative FY17 estimated revenues under the 2014 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	113,274	11,064	10.8%
2015-16	133,264	19,990	17.6%
2016-17 Est	129,614	(3,650)	-2.7%
2017-18 Prj	130,000	386	0.3%



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

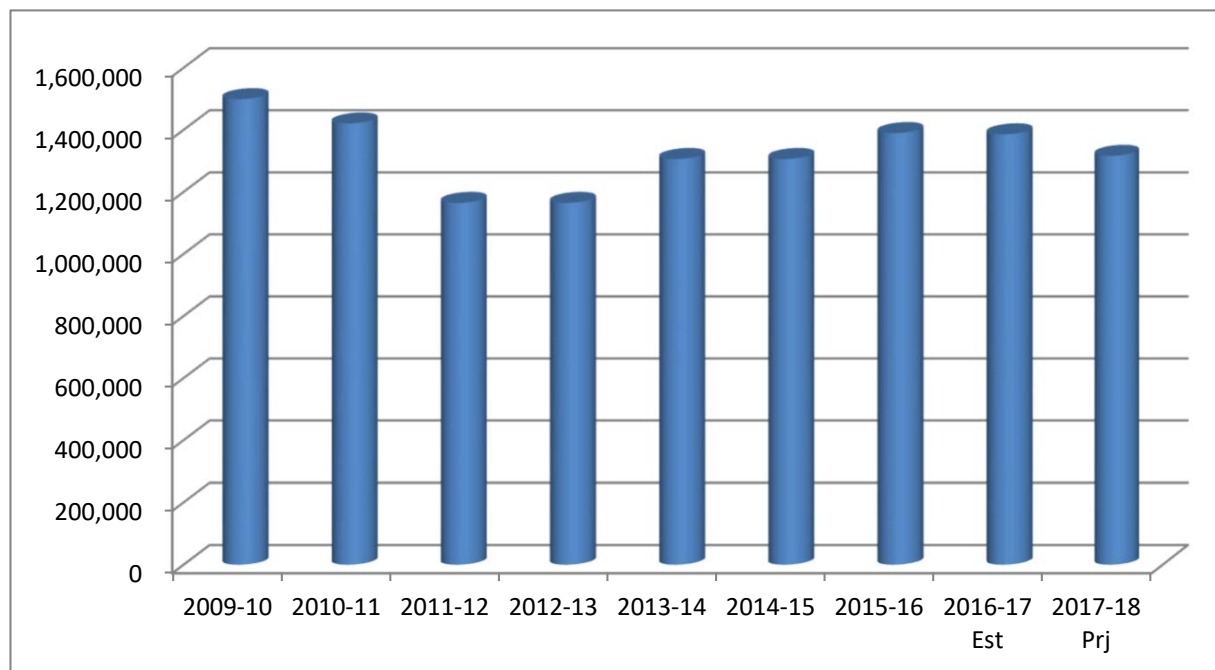
Description: Financial grants for community corrections pursuant to ORS 423.500 consist of the Grant-in-Aid Program, moneys appropriated to the Department of Corrections for the purposes of management, support services and supervision of offenders.

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 FY18 are based on a projected reduction from the biennial FY16 & FY17 funding level established by the state.

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	1,305,886	0	0.0%
2015-16	1,389,394	83,508	6.4%
2016-17 Est	1,385,397	(3,997)	-0.3%
2017-18 Prj	1,316,100	(69,297)	-5.0%



Revenue: Adult Corrections Fees

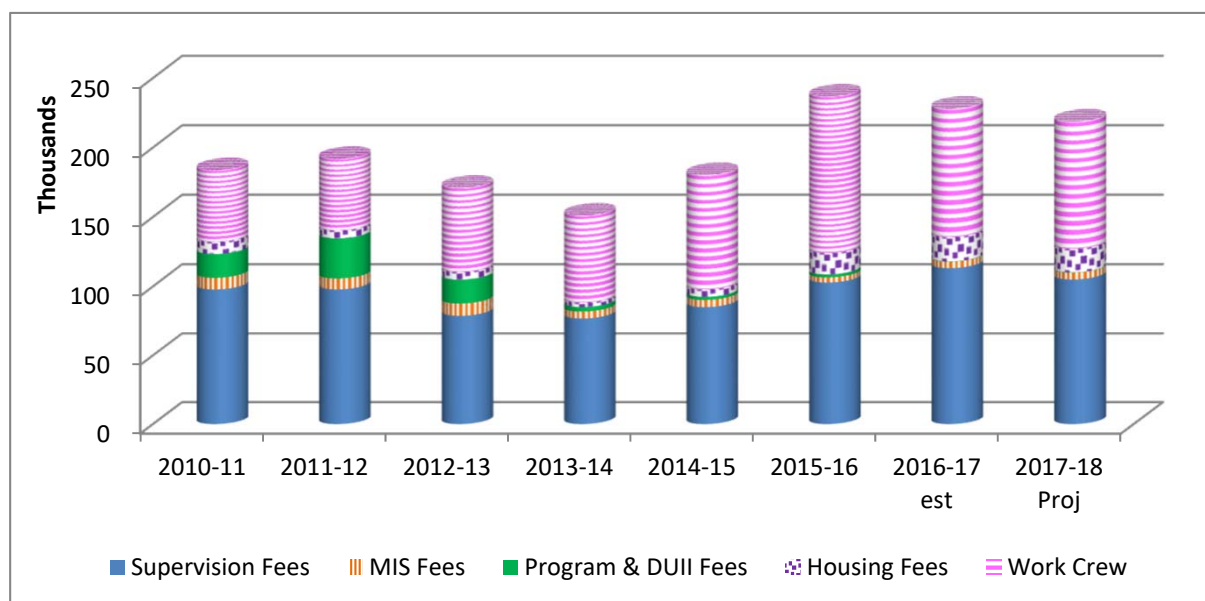
Description: The Columbia County Community Justice (CCCJ) department collects fees from the offenders it supervises as well as program revenues when work crews perform services for local jurisdictions. The fee categories include supervision fees, electronic monitoring fees, DUII and other program fees and transitional housing fees.

Permitted Use: These fees and work crew revenues are considered a program revenue to the CCCJ.

Rate Structure: Programming is enhanced by collecting these fees from offenders to offset part of the cost of supervision. Community service work crews allow offenders to work off fees and court fines while providing services at a low cost to the community.

Assumptions: Fee levels have varied considerably in past years due to programming changes. Total FY18 projection for the various fee categories was made based on individual trends. Lower Work Crew receipts reflect a smaller client base relative previous years. All fee types for FY18 were budgeted flat relative FY17 estimates except transitional housing and supervision fees, both of which expect small declines.

Fiscal Year	\$ Revenue	\$ Change	% Change
2010-11	183,646	183,646	
2011-12	191,831	8,185	4.5%
2012-13	171,008	(20,823)	-10.9%
2013-14	151,042	(19,966)	-11.7%
2014-15	180,231	29,189	19.3%
2015-16	236,714	56,483	31.3%
2016-17 Est	227,913	(8,801)	-3.7%
2017-18 Prj	218,700	(9,213)	-4.0%



Revenue: **Transfer Station Fees**

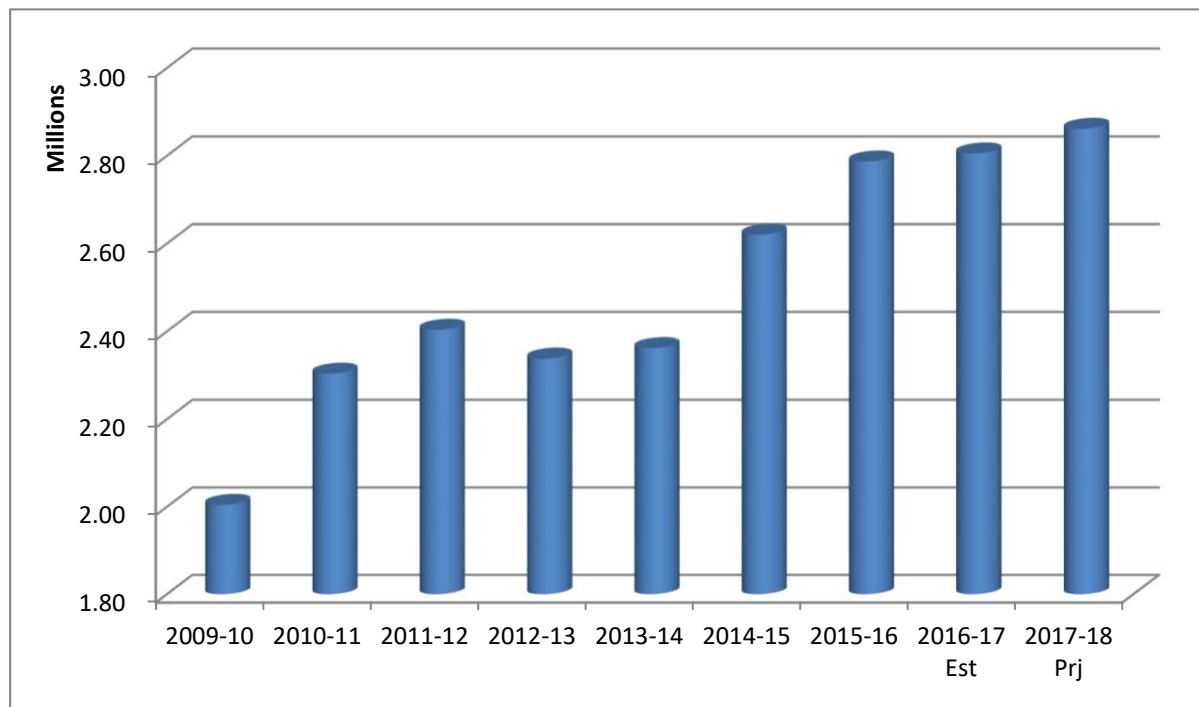
Description: In 1991 the Columbia County Solid Waste Management Plan was developed and the County entered into agreements with each of the incorporated cities to assure coordinated solid waste management throughout the County. The County administers solid waste collection franchises in unincorporated areas of the County and operates the Columbia County Transfer Station.

Permitted Use: Proceeds from franchise agreements and the transfer station fund loan payments on the transfer station and support enhanced recycling programs.

Rate Structure: Transfer station rates are set through a process established in the Solid Waste Management Plan.

Assumptions: A modest revenue increase of 2% is projected for FY18.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	2,004,524	(14,811)	-0.7%
2010-11	2,303,720	299,196	14.9%
2011-12	2,403,759	100,039	4.3%
2012-13	2,338,065	(65,694)	-2.7%
2013-14	2,361,982	23,917	1.0%
2014-15	2,620,275	258,293	10.9%
2015-16	2,787,041	166,766	6.4%
2016-17 Est	2,805,401	18,360	0.7%
2017-18 Prj	2,861,509	56,108	2.0%



Revenue: Transit System Fares

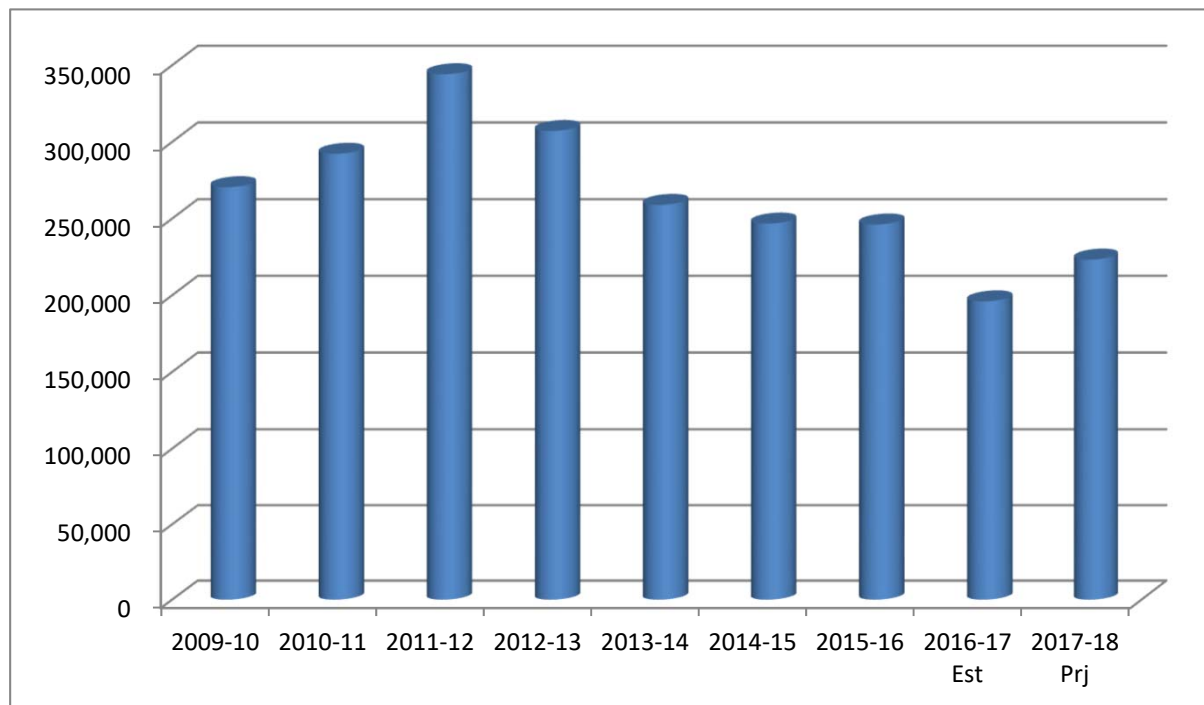
Description: Columbia County took over operating the largest rural transportation program developed in Oregon in 2004. A combination of state and federal funds supplement community contributions and fare revenues to maintain the service. Fares are set locally.

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

Rate Structure: Fares are reviewed and adjusted as needed by the Columbia County Board of Commissioners.

Assumptions: Projections for FY18 reflect modest rate reductions for short, inter-city commutes within the County and between Rainier and Longview/Kelso.

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	246,767	(12,185)	-4.7%
2015-16	246,159	(608)	-0.2%
2016-17 Est	196,032	(50,127)	-20.4%
2017-18 Prj	223,272	27,240	13.9%



Revenue: Building Department Fees

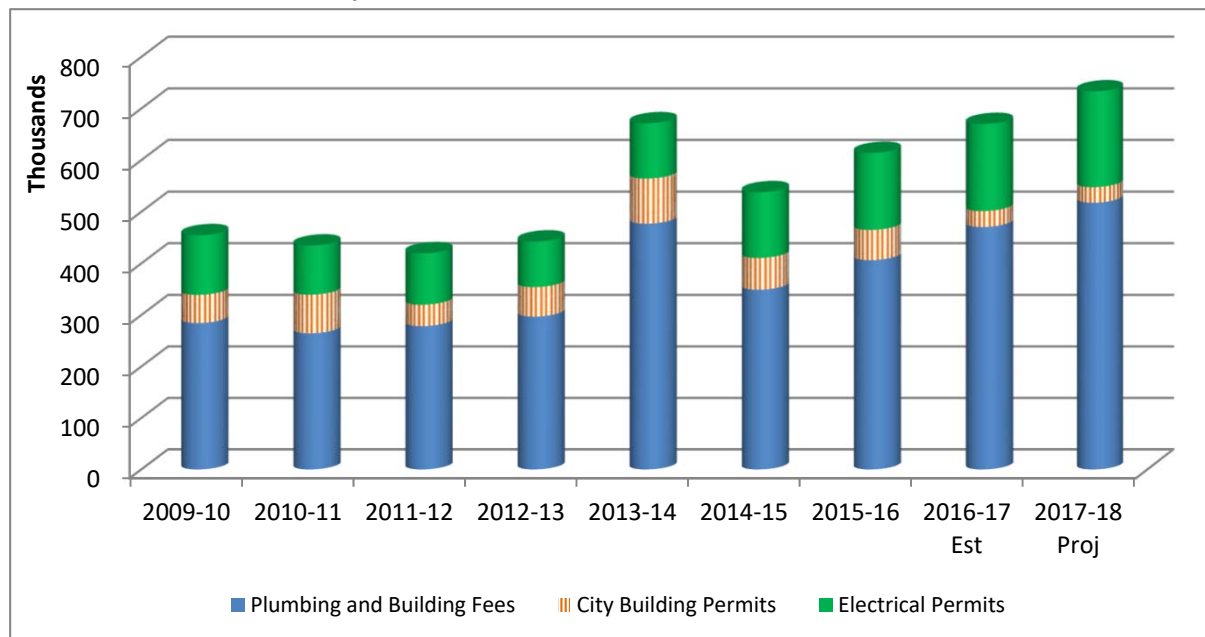
Description: Building Department fees cover a variety of permitting, license and fine revenues. These fee categories are leading indicators of economic activity in the County. The building department also carries out by contract a portion of the building inspection services offered by the City of St Helens but in FY17 ended its contract with Columbia City.

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. FY18 projections anticipate increases for both Plumbing and Building and Electrical permit categories relative expected revenues in FY17.

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	537,820	(133,605)	-19.9%
2015-16	613,906	76,086	14.1%
2016-17 Est	670,110	56,204	9.2%
2017-18 Prj	733,214	63,104	9.4%



Revenue: Jail Bond Levy

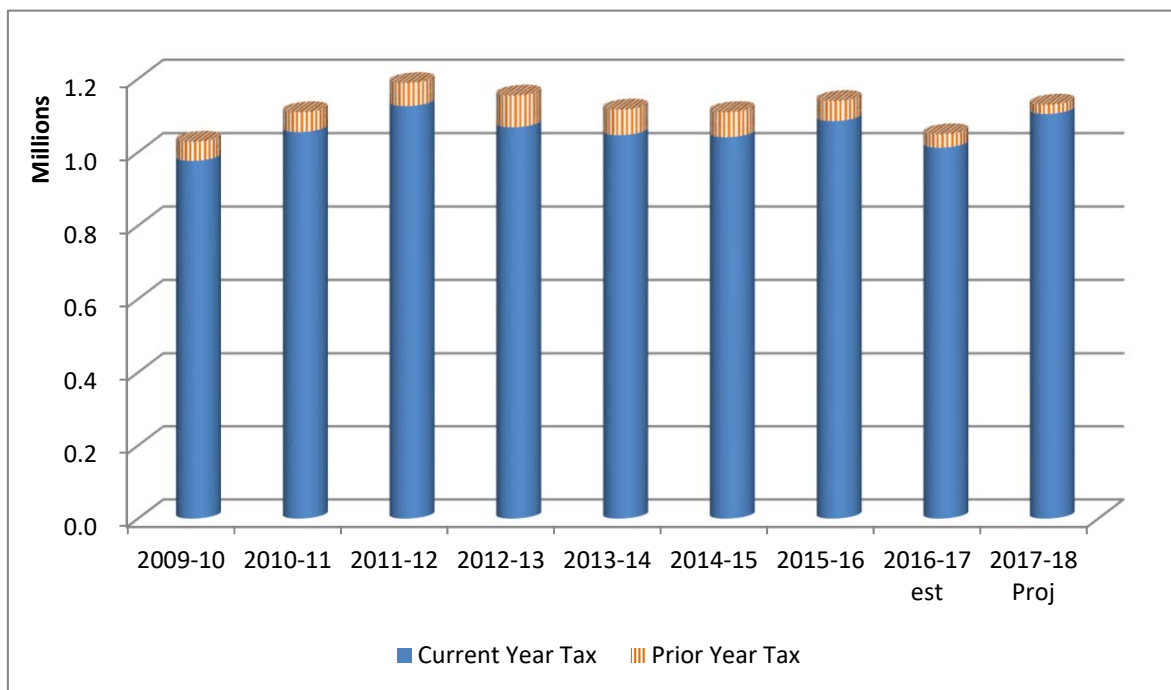
Description: A special tax levy was approved by Columbia County’s voters as ballot measure 5-49 on November 3, 1998, to build a new county jail. This bond levy is assessed to all County property owners.

Permitted Use: These funds are restricted for bond payments for the County Jail and are accounted for in a separate debt service fund. **FY18 IS THE FINAL YEAR.**

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 FY18 are based on requirements for paying off the debt in this, its final 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	1,109,593	(6,812)	-0.6%
2015-16	1,139,740	30,147	2.7%
2016-17 Est	1,049,191	(90,549)	-7.9%
2017-18 Prj	1,129,704	80,513	7.7%



Columbia County Mandated Services Guide

(Updated Feb 2017 for FY2017-18)

Mandated services make up the required activities that the State of Oregon passes down to Oregon counties generally and Columbia County in particular. This document is reviewed and updated early in the budget process because it is a key document that is referred to when making difficult choices as the budget is balanced. Columbia County management prioritizes mandated activities as it programs how to utilize its scarce resources each year.

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 (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. FY16 is the final year of activities of the Commission.

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
- Crime 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 (mental) 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 Intestate 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 DLCD; 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
- Control and Manage Access to Right-of-way, ORS 374.310 - 374.430
- 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

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 day 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

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 and 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

About Columbia County

Columbia County, named for the nation's second largest river system, covers 688 square miles of forests, farms, streams, lakes and wetlands in northwestern Oregon. With a population of over 50,000, the county enjoys a strong economy and a healthy environment. Primary industries in the county are wood and paper products, mining, trade, construction, horticulture and manufacturing operations. Nearly 62 miles of the Columbia River, which form its eastern and northern borders, offer a multitude of economic and recreational opportunities for residents and visitors alike.

The county is governed by nine elected officials including an Assessor, Clerk, District Attorney, Justice Court, Sheriff, Treasurer, and a three-member Board of County Commissioners. Columbia County government employs approximately 180 full-time and part-time employees in 19 departments and agencies. The county was created in 1854. It was Oregon's 16th county, and is third smallest in size after Multnomah and Hood River counties.

The southern county line is approximately 30 minutes from Portland, the largest metropolitan area in Oregon, and the western county line is approximately 30 minutes from the Pacific coast. 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, it enjoys the longest stretch of the Columbia River in the State of Oregon.

The river is a major route of ocean-going vessels and contains deep water ports, one of which is Port Westward, a center for economic development in the county. The Columbia River is also a unique natural resource, a popular fishing ground, and a boating and windsurfing river. Two marine parks lie along the river in the county, Sand Island on the Columbia River and J.J. Collins Memorial Marine Park on the Multnomah Channel.

Seven cities lie within the county's borders:

The City of St. Helens, the county seat and the largest city in the county, has a population of about 13,000. It features a Nationally Registered Historic District encompassing 10 blocks, and includes residences and civic buildings dating back more than a century.

Clatskanie takes its name from the Clatskanie River, which was named after the Native American Tlatskanai tribe. The city of about 2,000 is situated in a timber-covered valley in the northern end of the county.

Scappoose is a growing city in the southern end of the county, with a population of about 7,000. Originally dependent on dairies, farming and logging, the city is now enjoying a

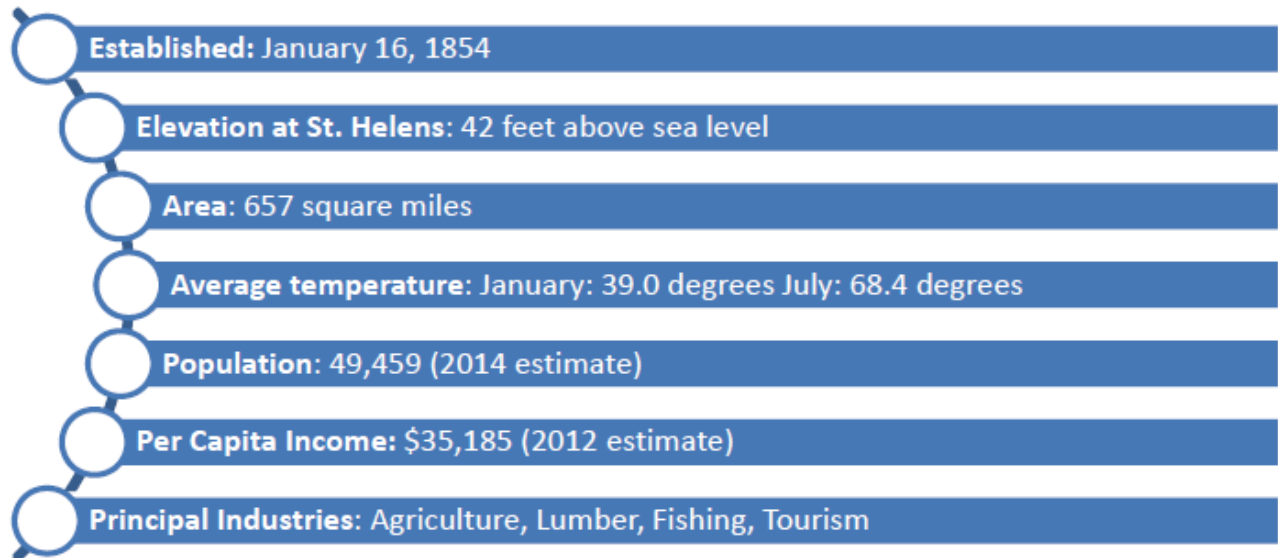
County Information

County Seat is located in St Helens
at 230 Strand Street

Phone: 888-397-7210 or
503-397-7210

renaissance of sorts, with manufacturing being a main focus for economic development. Scappoose also hosts the county's only airport, the Scappoose Industrial Airpark.

Columbia County Key Facts



Vernonia is located in a valley in the central part of the county, along the verdant Nehalem River. The town of 2,400 sits in the heart of the most important timber-producing area of the state, where logging has played an important role in its history.

The City of Rainier, located along the Columbia River, has a variety of scenic views, historical landmarks, local area entertainment, fishing and camping. Nearly 2,000 residents enjoy easy access not only to the growing economic development area of Port Westward, but to both Kelso and Longview, Washington via the Lewis and Clark Bridge.

Columbia City is a community of about 2,000 along the Columbia River, which is nearly a mile wide there. Five snow-covered peaks are visible from the city: Mount St. Helens, Mt. Adams, Mt. Hood, Mt. Rainier and Mt. Jefferson. Residents here enjoy living in a small town atmosphere on floating homes and along fir-clad slopes.

Prescott is one of Oregon's smallest cities. Lying south of Rainier, the population is just 54, according to US Census Bureau estimates for 2015, making it Oregon's sixth smallest city. The Census Bureau's latest records, from 2010, also show that just four people have jobs in this town nestled on the banks of the Columbia River; most other residents are retired, with the average age being 51.

Unincorporated areas in Columbia County include Apiary, Birkenfeld, Deer Island, Goble, Inglis, Kesey, Kerry, Lindbergh, Marshland, Mayger, McNulty, Mist, Pittsburgh, Quincy, Warren, Woodson and Yankton. Part of Columbia County also covers the north end of Sauvie Island, an important farming community.

The county operates nine parks and marine facilities, some of which include overnight camping accommodations. Marine facilities include [JJ Collins Marine Park](#), the [Beaver Boat Ramp](#), [Prescott Beach](#) on the Columbia River and [Big Eddy Park](#), on the Nehalem River.

Approximately 2.2 percent of the county is in state lands and 2.8 percent in federal lands, much of which is owned by the Oregon Department of Fish and Wildlife, the Oregon Department of Forestry and the Federal Bureau of Land Management. Nearly 49 percent is owned by private timber companies.

Economic Development

Enterprise Zones are found in much of the industrial land along Columbia County's Highway 30 Corridor. The State of Oregon and local agencies within Columbia County offer businesses a range of public incentives and financing options that strengthen their competitiveness by reducing the costs of doing business and providing access to capital. Most of these programs are geared towards manufacturing, logistics, processing and other traded-sector businesses.

Enterprise Zones provide a three-year, 100 percent property tax exemption on new plants and equipment for manufacturing, distribution, processing and other traded sector businesses. To qualify, firms must invest at least \$50,000 in real and personal property and expand their workforces within the enterprise zone by at least 10 percent.

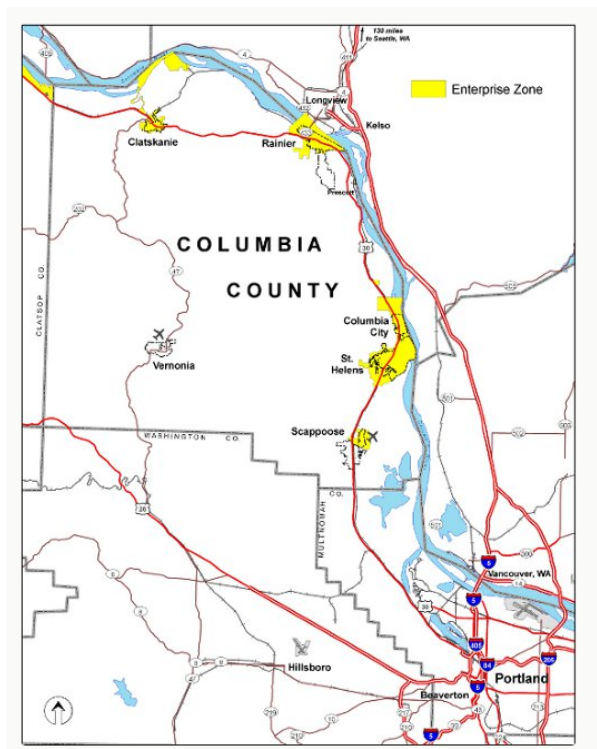
Columbia County's Enterprise Zone program also includes up to two years of property tax exemption for construction in progress, but not in present use, as of January 1 of the property tax year.

Finally, businesses may qualify for an additional two years of property tax exemption if they compensate employees at 150 percent of the annual average covered wages within Columbia County. This is subject to approval by the local jurisdictions that sponsor the Enterprise Zone.

The **Lower Columbia Maritime Enterprise Zone** includes the cities of Clatskanie, Rainier, the sites at Port Westward, and other unincorporated areas in North Columbia County.

The **South Columbia County Enterprise Zone** includes the cities of Scappoose, St. Helens, and Columbia City.

Columbia County participates in Business Oregon's Strategic Investment Program (SIP), which



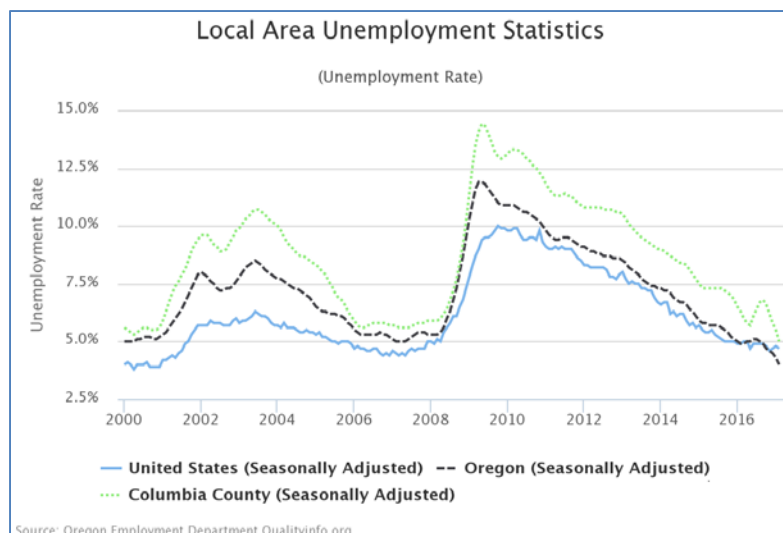
was created in the 1990s to induce large, capital-intensive facilities to locate and grow throughout the state. The SIP offers a 15-year property tax exemption for all investments valued in excess of \$25 million. Property in excess of this portion is exempt from taxes. Participating firms instead pay an annual community service fee of 25 percent of the exemption, with an upper limit of \$500,000 yearly. The local program is subject to approval by the Columbia County Board of Commissioners.

Currently one SIP is active in Columbia County. The Oregon Business Development Commission approved Portland General Electric's application for a 15-year property tax exemption for its gas and oil-powered energy generation plants at Port Westward in 2011. That property has been valued between \$300 and \$400 million.

Columbia County Workforce

The recovery from the recent recession and housing market crisis from a perspective of the unemployment rate has finally arrived. In February 2017, the County's unemployment rate is 5.0% - which compares favorably to the unemployment rate prior to the recession. One year ago, unemployment in the County was 6.2%.

Another positive sign is that the gap between the County rate compared to Oregon and national levels is also closing. (Data from Oregon Employment Department)



New Oregon Minimum Wage

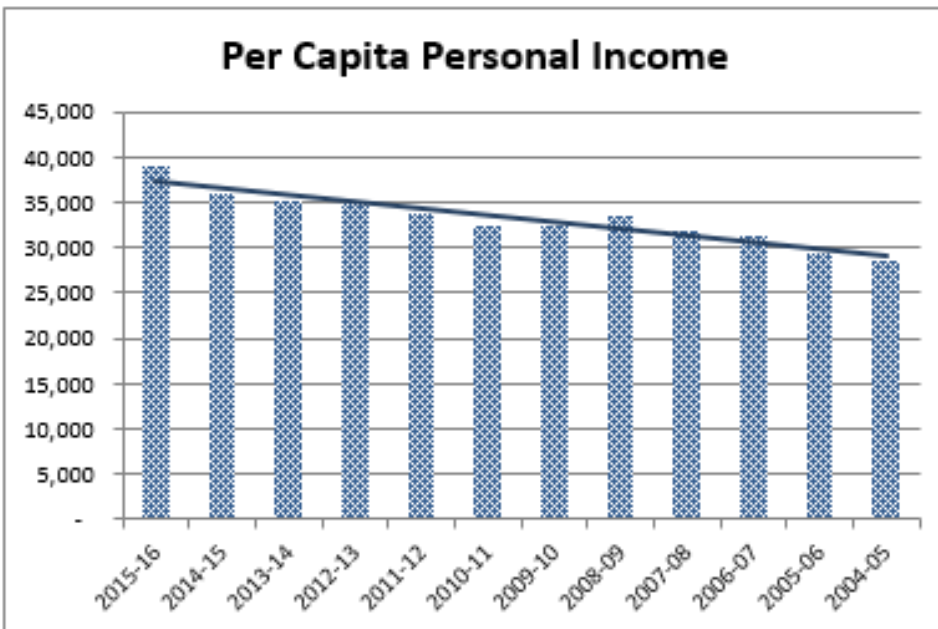
The new minimum wage went into affect almost one year ago. Columbia County qualifies as "Other Areas." As of July 1, 2016, an estimated 1,692 jobs in Columbia County are at or below the \$9.75 minimum wage.

Oregon Minimum Wage by Year		2016	2017	2018	2019	2020	2021	2022
Portland UGB		\$9.75	\$11.25	\$12.00	\$12.50	\$13.25	\$14.00	\$14.75
Nonurban areas		\$9.50	\$10.00	\$10.50	\$11.00	\$11.50	\$12.00	\$12.50
Other areas		\$9.75	\$10.25	\$10.75	\$11.25	\$12.00	\$12.75	\$13.50

Minimum wage increases go into effect on July 1 of each year

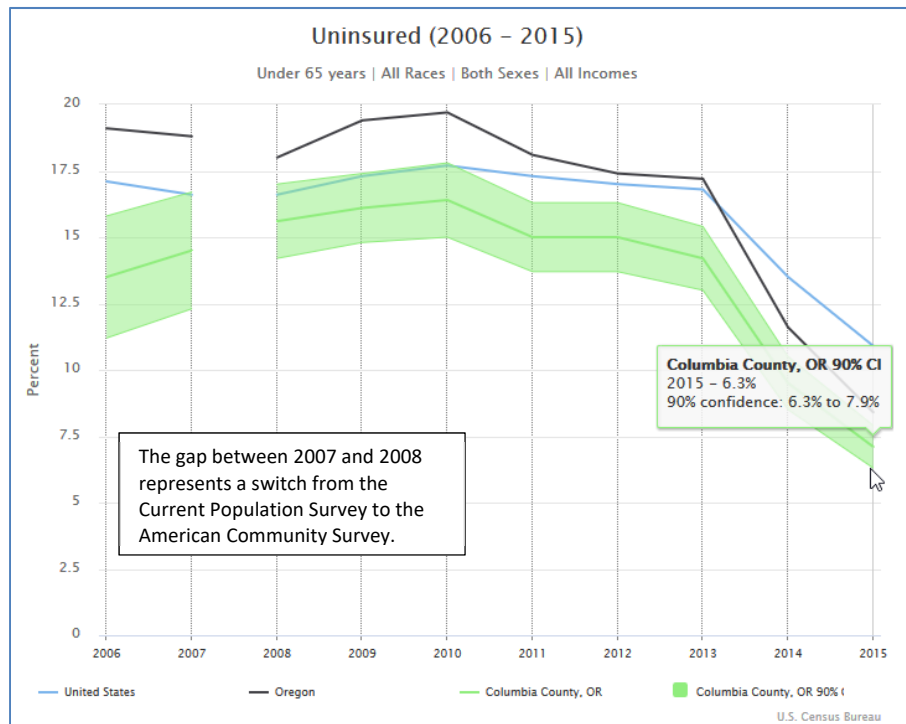
Source: State of Oregon Employment Department

Personal income per capita has been increasing in Columbia County. In the last year, personal income on a per capital basis has grown by over 7%.



Population Research Center, Portland State University and the Bureau of Economic Analysis

Data from the US Census Bureau indicates that the number of uninsured members of the community under the age of 65 has declined from over 15% in 2010 to less than 7% in 2015.



Columbia County History

The Chinook and Clatskanie Native American people inhabited the land we now know as Columbia County for centuries before explorers and settlers began to inhabit the bountiful area. One of these first resident groups was the Tlatskanai tribe who lived in the hills south of the Clatskanie River in the upper Nehalem Valley.

In 1792 Captain Robert Gray brought his New England trading vessel, the Columbia Rediviva, across the bar of the mighty river and named it Columbia, after his ship. The area was later explored by men commanding ships under Captain George Vancouver on his voyage of expedition along the north coast of North America in late 1792. Other explorers followed, including Lewis and Clark in 1805 and the Astor expedition in 1810. 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.

Settlements were established by fur traders as early as 1810, including those of the Hudson's Bay Company.

Captain Nathan Winship established the first across from what is now known as Oak Point, Washington before moving further down river. As immigration increased in the mid-1840s, settlements began to become more permanent. The Yakima Indian War (1855- 1859) then drove many Washington Territory residents south of the Columbia River, helping to boost the populations of St. Helens and Columbia City.

The Oregon Donation Land Act of 1850 and the Oregon and California Railroad Act of 1866 (O&C) brought more settlers to the region. Soon after homesteading began, the Tlatskanai tribe, originally estimated to be about 3,000, was reduced to almost extinction. Historic records say that smallpox escaped only three men and five Klatskanai women, who left the area and merged with other Native American tribes. Though there may still be Klatskanai and descendants among other Indian tribes of northwest Oregon, they have not survived as a distinct nation, and their language has not been spoken since the 1930s.

The first district court in the county met in 1854 in a town called Milton, which served as the county seat until 1857 when it was moved to St. Helens. The Courthouse was built in 1906 and is included in the National Register of Historic Places. The Courthouse Annex was constructed in 1968. Most county offices are now housed in the annex. The Sheriff's office and jail facility operate at a separate location.

Construction on Highway 30 from Portland to Astoria began in summer, 1915. Residents of Vernonia and neighboring areas including Pittsburg, though, still had to travel to the county

seat along rough pathways through the county's thickly-forested hills.

Columbia County maintained 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 and instead entered into fraudulent schemes to circumvent the agreement.

The Oregon and California Revested Lands Sustained Yield Management Act of 1937 brought the land under the jurisdiction of the U.S. Department of the Interior. Classified as timberlands, they were to be managed for permanent forest production by the US government. The timber was to be sold, cut and removed in a sustainable manner for the purpose of providing a permanent source of timber supply, with the 18 counties receiving payment as compensation for the loss of timber and tax revenue. This revenue became a vital part of the budgets of the O&C counties, paying for county-provided services such as law enforcement, corrections and health and social services.

During the 1990s it was recognized that declining timber production levels were causing extreme financial uncertainty for O&C counties and damaging their ability to provide local government services. This resulted in the passage of the Secure Rural Schools and Community Self-Determination Act in 2000. The Act originally expired in 2006 and has been renewed several times (most recently in 2015) each time at reduced spending levels.

The lack of sustainable successor legislation at the federal level is the driver of the budgetary difficulties faced by Columbia County 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 three-member county commission. The commission does not employ a county manager or other administrative officer.

Services provided to the community include: law enforcement, criminal detention, judicial administration, adult parole and probation, juvenile justice, road maintenance, recording activities, elections, property assessment, tax collection, park facilities and maintenance, community development, emergency management, communications and public involvement, 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 is available. Taxing districts also use county tax dollars to perform a variety of additional functions such as rural fire protection, water, health, transportation, recreation, sewer, schools, roads and river diking.

Columbia County Board of Commissioners

In January 2017 two new County Commissioners joined the Board.



Columbia County Commissioners (left to right):

- Alex Tardif (elected 2016)
- Margaret Magruder (elected 2016)
- Henry Heimuller (elected 2010 and 2014)

Contact Information:

County Courthouse Room 331

Phone: 503-397-4322 Fax: 503-397-7243

Columbia County Sheriff

The Columbia County Sheriff, Jeff Dickerson, has been elected three times, serving the community since 2008.

Columbia County Sheriff Office Contact Information:

901 Port Avenue

St. Helens, Oregon 97051

Phone: (503) 366-4611 Fax: (503) 366-4644

The reception area is open Monday - Friday 8:30 a.m. to Noon, 1 p.m. to 5 p.m. (closed during noon hour). The office is closed on major holidays and weekends.



Columbia County Justice Court

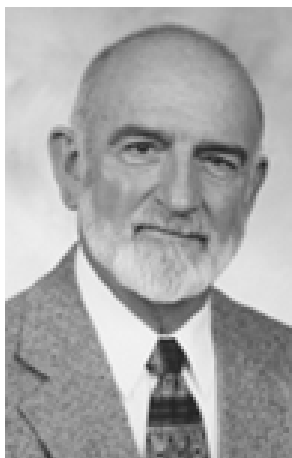
Wally Thompson is the elected Justice of the Peace in Columbia County.

Columbia County Justice Court Contact Information:

Street Address: 1001 Bridge Street Vernonia, OR 97064

Mailing Address: PO Box 128 Vernonia, OR 97064

Phone 503-429-2441 Fax: 503-429-0151



Other Columbia County Elected and Appointed Officials

(Reprinted from the Association of Oregon Counties' *County Guide for 2015-2016*.)



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: 1998/02/06/10/14 **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: 2006/10/14 **Born:** Boston, MA **Occu-
 pational 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: 1990/94/98/02/06/10/14

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

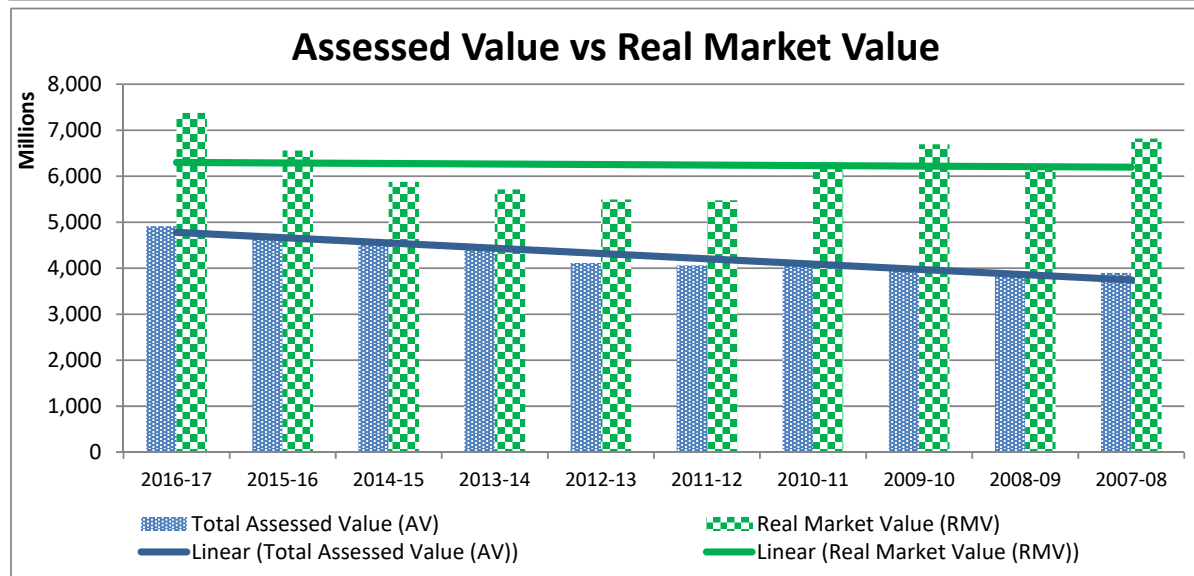
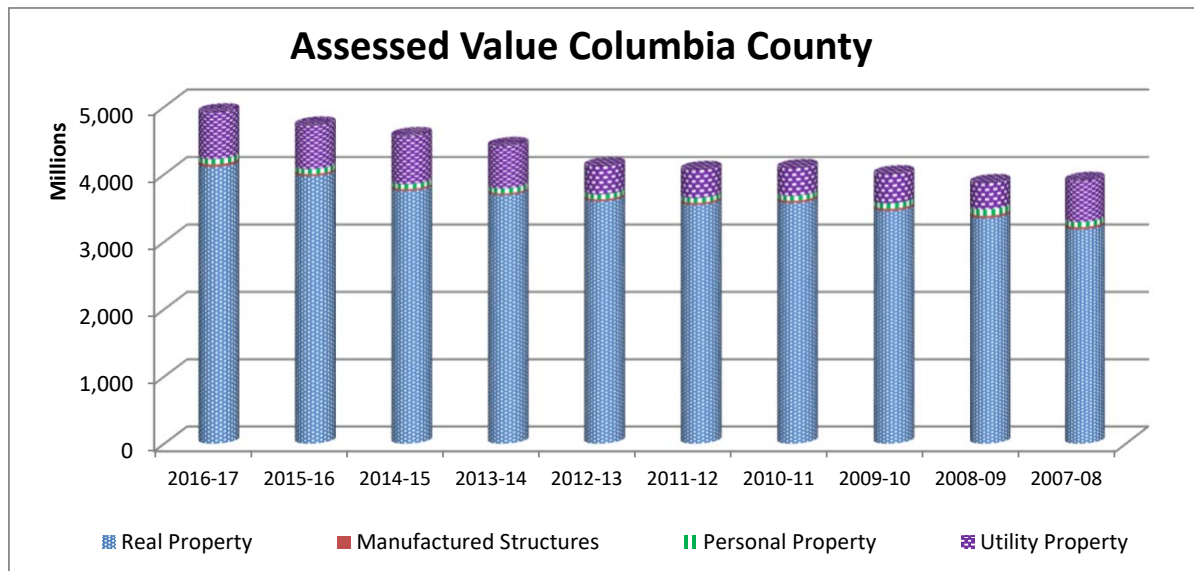
COLUMBIA COUNTY FY2016-17 TOP 20 TAXPAYERS

	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
PORTLAND GEN ELEC CO	4,489,039	609,585,000	609,585,000
NORTHWEST NATURAL GAS CO	1,992,808	161,152,641	161,153,414
UNITED STATES GYPSUM	985,435	58,742,110	58,742,110
DYNO NOBEL INC	823,033	62,938,706	62,951,881
LONGVIEW TIMBERLANDS LLC	609,031	47,448,186	74,974,114
COLUMBIA RIVER PUD	494,328	37,413,500	37,413,500
CLATSKANIE PUD	479,170	37,504,000	37,504,000
CASCADE KELLY HOLDINGS LLC	440,182	55,645,480	56,036,040
ARMSTRONG WORLD INDUSTRIES INC	416,012	27,745,040	27,745,040
COMCAST CORPORATION	292,918	19,083,200	20,559,466
CASCADES TISSUE GROUP OREGON	248,309	56,822,970	56,822,970
CENTURYLINK	238,392	15,971,600	15,971,600
FRED MEYER STORES INC	223,823	13,604,630	16,215,490
WEYERHAEUSER COMPANY	180,427	13,810,998	21,736,527
FOSS MARITIME COMPANY	153,867	8,692,250	8,754,230
NORTHWEST AGGREGATES INC	153,493	12,019,140	12,019,140
PORT OF ST HELENS	134,100	8,530,296	37,087,289
WAL-MART REAL ESTATE BUSINESS	128,752	8,514,540	8,731,360
CLARUTH INC, WILLNA INC & FRANBEA INC (1/3 EACH)	127,480	11,016,236	17,333,743
BASCOM PACIFIC LLC	127,473	10,236,493	15,978,243

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
2016-17	4,111,802,008	35,521,190	81,162,190	683,273,590	4,911,758,978	7,376,616,652	66.59%	70,272,829	1.43%
2015-16	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821	6,557,903,862	71.91%	66,417,585	1.41%
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%

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**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON
Tuesday, April 25, 2017
9:00 a.m.
Room 308, County Courthouse**

- 9:00 **Columbia County Development Agency Budget Committee Agenda**
Elect Officers
Presentation of Budget Message
Public Comment
Budget Committee Discussion
Approve Budget and Tax Amount
- 9:30 **Columbia County Budget Committee Agenda**
Elect Officers
Presentation of Budget Message
Public Comment
Budget Book Orientation, Major Assumptions including Levies (Jail Bond and Jail Operations), Mission, PERS, SIP funds, General Fund support of County Special Revenue Funds and community partners, Compensation Committee recommendation for Elected salaries
- 10:00 Todd Dugdale – Land Development Services (20 mins)
- 10:20 Sherrie Ford – Public Health (10mins)
- 10:30 Nathan Woodward - Surveyor (30mins)
- 11:00 Janet Evans - CCCJ (30mins)
- 11:30 Butch Guess - Fair (20 mins)
- 11:50 Jennifer Cuellar - Finance & Taxation (20mins)
- 12:10 Lunch Break (50mins)
- 1:00 Jeff Dickerson - CCSO – Civil/Patrol/Jail (45mins)
- 1:45 Karen Kane - Communications (15mins)
- 2:00 Steve Atchison/Dawn Hunt - DA (30mins)
- 2:30 Sue Martin - Assessor (30mins)
- 3:00 Steve Pegram - EMG MGMT (30mins)
- 3:30 Betty Huser - Clerk (15mins)
- 3:45 Holly Miller - IT (15mins)
- 4:00 Michael Ray – Transit (15mins)
- 4:15 Casey Garrett - General Services (15mins) + Parks (15mins)
- 4:45 David Hill - Roads (15mins)
- 5:00 Dan Brown – Veterans/CAT (15mins)

**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON**

BUDGET MEETING AGENDA

Thursday, May 18, 2017

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

Columbia County FY18 Approved Budget Preview

At the second meeting of the Budget Committee, a cross walk is distributed prior to the meeting to highlight the impacts to the budget due to:

- decisions made at the first Budget Committee meeting
- new, more accurate information from budget managers about FY18 plans or decisions made in the interim
- updated projections of current year FY17 activities that flow through to the FY18 beginning balances

On the next page you will find a preview of the proposed to approved budget path that takes into consideration the known budget issues described below.

Health insurance assumption

The FY18 Proposed Budget includes a one percent health increase assumption based on the County insurance carrier’s projected premium increase. The assumption should have remained at eight percent (the level used in the requested budget) as that was the true reflection of the County’s liability. A new Letter of Agreement with bargaining units in effect as of the August 2017 open enrollment fixed the maximum amount the County would pay for insurance as a number, not a percentage.

Other issues

Other known items include (1) costs for a new .49 hire in LDS that were miscalculated, (2) missed CCSO teletype and (2) incorporation of funding decisions regarding the County website project.

Because of the dollars involved with the health insurance update, the FY17 activity review was moved up to evaluate whether sufficient funds could be found during this exercise.

Budget Balancing Actions: General Fund Focus

Budget gap items

102,200	Health Insur
4,100	.49 LDS new person
<u>10,500</u>	FY17 Net comms/IT for website costs
116,800	Total

Updates to offset the new budget gap

-3,000	FY17 Lower commissioner PR cost
16,000	FY17 net reduce Clerk rev projections
-13,700	FY17 net positive CCSO rev & lower PR xps
-10,000	FY17 Less Juv temp services than planned
-11,000	FY17 lower counsel staff cost
-7,000	FY17 lower Title III projs
-10,000	FY17 Lower health insur than est new hire
-12,000	FY17 Lower F&T various
-6,100	FY17 Various small PR/Other exp reduction
-10,000	FY17 Various small rev updates
-25,000	FY17 updated prior year tax (still lower than FY16)
<u>-25,000</u>	FY18 update prior year tax (still lower than FY16)
(116,800)	Total Offsets - Budget Gap Closed

FY18 Proposed to Approved Budget Preview

	Presented Apr 25, 2017	Health Insur LoA	Other Known Changes	Proposed Changes	Proposed Approved Budget	
General Fund						
Commissioners	591,994	5,429	0	0	597,422	
Assessor's Dept	1,338,925	15,771	0	0	1,354,696	
Tax Office	258,166	2,176	0	0	260,342	
Clerk's Office	287,352	2,069	0	0	289,421	
Elections	135,891	0	0	0	135,891	
Sheriff's Office	2,555,514	2,776	5,300	0	2,563,590	Teletype
Economic Development	182,571	755	0	0	183,327	
County Surveyor	145,614	1,643	0	0	147,257	
District Attorney's Office	1,440,541	12,219	0	0	1,452,761	
Justice Court	343,882	2,086	0	0	345,968	
Col County Firing Range	3,369	0	0	0	3,369	
Juvenile Department	810,550	5,507	0	0	816,057	
County Counsel	610,413	6,041	0	0	616,454	
Veterans' Service Office	96,065	0	0	0	96,065	
Public Health	133,632	0	0	0	133,632	
Court Mediation	32,000	0	0	0	32,000	
Emergency Services	400,838	1,833	0	0	402,671	
Finance/Purchasing/PR	1,375,326	7,958	0	0	1,383,284	
Land Dev Services	901,602	7,255	4,102	0	912,959	New hire
Info Tech Department	789,613	5,348	0	0	794,962	
Communications	127,570	1,346	0	0	128,916	
Human Resources	245,717	1,147	0	0	246,864	
General Services	1,480,578	6,243	7,780	0	1,494,601	Updated loan cap ex
Debt	2,102,268	0	0	0	2,102,268	
Transfers	3,621,540	0	(98)	0	3,621,442	
Special Payment	0	0	0	0	0	
Contingency	817,893	14,600	1,551	0	834,044	
Unapp Ending	1,500,000	0	0	0	1,500,000	
General Fund Total	22,329,425	102,202	18,635	0	22,450,262	
Roads						
Program	7,512,373	27,589	0	0	7,539,962	
Debt	0	0	0	0	0	
Transfers	444,222	0	(76)	0	444,146	
Contingency	568,041	(27,589)	76	0	540,527	
Unapp Ending	0	0	0	0	0	
Roads Total	8,524,635	(0)	0	0	8,524,635	
Parks						
Program	682,280	2,299	0	0	684,579	
Debt	0	0	0	0	0	
Transfers	104,910	0	(6)	0	104,904	
Contingency	239,243	(2,299)	6	0	236,950	
Unapp Ending	0	0	0	0	0	
Parks Total	1,026,433	0	(0)	0	1,026,433	
Cmty Crctns						
Program	1,495,632	15,406	0	0	1,511,037	
Debt	6,680	0	0	0	6,680	
Transfers	532,504	0	(44)	0	532,461	
Contingency	836,516	(15,406)	44	0	821,154	
Unapp Ending	0	0	0	0	0	
Cmty Crctns Total	2,871,332	0	0	0	2,871,332	

	Presented Apr 25, 2017	Health Insur LoA	Other Known Changes	Proposed Changes	Proposed Approved Budget
Fair					
Program	442,153	0	0	0	442,153
Debt	0	0	0	0	0
Transfers	37,338	0	0	0	37,338
Contingency	128,493	0	0	0	128,493
Unapp Ending	0	0	0	0	0
Fair Total	607,984	0	0	0	607,984
Solid Waste					
Program	2,215,786	984	2,159	0	2,218,930 New hire
Debt	647,320	0	0	0	647,320
Transfers	34,802	0	115	0	34,916
Contingency	1,214,758	(984)	(2,274)	0	1,211,500
Unapp Ending	0	0	0	0	0
Solid Waste Total	4,112,665	0	0	0	4,112,665
Direct Pass Thru					
Program	277,500	0	0	0	277,500
Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Unapp Ending	0	0	0	0	0
Direct Pass Thru Total	277,500	0	0	0	277,500
Corner Restoration					
Program	65,735	835	0	0	66,571
Debt	0	0	0	0	0
Transfers	13,771	0	(2)	0	13,769
Contingency	227,166	(835)	2	0	226,332
Unapp Ending	0	0	0	0	0
Corner Restoration Total	306,672	(0)	(0)	0	306,672
Inmate Benefit					
Program	60,025	0	0	0	60,025
Debt	0	0	0	0	0
Transfers	10,500	0	0	0	10,500
Contingency	234,349	0	0	0	234,349
Unapp Ending	0	0	0	0	0
Inmate Benefit Total	304,874	0	0	0	304,874
Courthouse Sec					
Program	13,500	0	0	0	13,500
Debt	0	0	0	0	0
Transfers	34,418	0	0	0	34,418
Contingency	133,895	0	0	0	133,895
Unapp Ending	0	0	0	0	0
Courthouse Sec Total	181,813	0	0	0	181,813
Law Lib					
Program	72,548	0	0	0	72,548
Debt	0	0	0	0	0
Transfers	500	0	0	0	500
Contingency	94,980	0	0	0	94,980
Unapp Ending	0	0	0	0	0
Law Lib Total	168,028	0	0	0	168,028
Transit					
Program	2,917,324	2,752	0	0	2,920,076
Debt	0	0	0	0	0
Transfers	103,110	0	(8)	0	103,102
Contingency	94,588	(2,752)	8	0	91,844
Unapp Ending	0	0	0	0	0
Transit Total	3,115,022	0	0	0	3,115,022

	Presented Apr 25, 2017	Health Insur LoA	Other Known Changes	Proposed Changes	Proposed Approved Budget	
Building Svcs						
Program	622,323	5,246	4,318	0	631,887	New hire
Debt	0	0	0	0	0	
Transfers	113,339	0	221	0	113,560	
Contingency	281,455	(5,246)	(4,539)	0	271,669	
Unapp Ending	0	0	0	0	0	
Building Svcs Total	1,017,117	0	(0)	0	1,017,117	
SIP						
Program	800,262	0	0	0	800,262	
Debt	0	0	0	0	0	
Transfers	572,813	0	0	0	572,813	
Special Payments	4,996	0	0	0	4,996	
Contingency	0	0	0	0	0	
Unapp Ending	0	0	0	0	0	
Trails Total	1,378,071	0	0	0	1,378,071	
Jail Operations Fund						
Program	5,578,152	5,751	(0)	0	5,583,903	
Debt	0	0	0	0	0	
Transfers	695,510	0	(102)	0	695,407	
Contingency	2,072,684	(5,751)	102	0	2,067,036	
Unapp Ending	0	0	0	0	0	
Trails Total	8,346,346	0	0	0	8,346,346	
PERS Reserve Fund						
Program	1,405,000	0	0	0	1,405,000	
Debt	0	0	0	0	0	
Transfers	0	0	0	0	0	
Contingency	3,866	0	(1,097)	0	2,770	
Unapp Ending	0	0	0	0	0	
Jail Bond Total	1,408,866	0	(1,097)	0	1,407,770	
Public Works Capital Project Fund						
Program	666,000	0	0	0	666,000	
Debt	0	0	0	0	0	
Transfers	20,000	0	0	0	20,000	
Contingency	756,075	0	0	0	756,075	
Unapp Ending	0	0	0	0	0	
Trails Total	1,442,075	0	0	0	1,442,075	
Jail Bond						
Program	0	0	0	0	0	
Debt	1,133,600	0	0	0	1,133,600	
Transfers	0	0	0	0	0	
Contingency	0	0	0	0	0	
Unapp Ending	0	0	0	0	0	
Jail Bond Total	1,133,600	0	0	0	1,133,600	
Total Columbia County						
Program	39,114,316	148,465	23,659	0	39,286,440	
Debt	3,889,868	0	0	0	3,889,868	
Transfers	6,339,277	0	0	0	6,339,277	
Special Payments	4,996	0	0	0	4,996	
Contingency	7,704,001	(46,263)	(6,121)	0	7,651,618	
Unapp Ending	1,500,000	0	0	0	1,500,000	
Total Columbia County	58,552,459	102,202	17,539	0	58,672,199	

FY18 Columbia County Budget Principles

Priorities governing 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
- The County's strategic plan and mission statements will drive the budget
- The budget will provide the resources to fund technological advancements

County mission and the budget

The County has finalized its mission statement and will begin process of integrating it across all operations during the second half of FY17 and FY18. For the current cycle, it is not required to include goals or performance metrics that tie to the mission (we anticipate these items being added to the FY19 budget cycle). Any department interested in pursuing early adoption of mission-driven reporting should let Finance know during the month of January in order to plan a timeline for new and/or updated performance data and graphic production.

Budgeting to project two years

To make best possible decisions in the FY18 budget season, it is important to have a sense of what our needs will be in the following year. To assure we have adequate funding for future periods, projections for FY18 revenues and expenditures as well as for FY19 are requested.

Guiding principles for developing next year's budget are the following:

Revenue uncertainty

Revenue side uncertainty exists this cycle due to it being the first year of the state biennial budget in addition to difficulty predicting unrestricted O&C funding levels. The initial budget should reflect your best guess for state funding; new information that comes in during the budget process should be communicated to Finance so it can be incorporated into later phases of the budget process.

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.

PERS cost pressures

PERS rates for FY18 and FY19 are in. The employer rates are higher than the current biennium by a range of 34.6% to 53.6% depending on retirement category. The entire PERS outlay increase ranges from 12.1% to 17.0%, a lower total increase because other elements of retirement cost (example the employee 6% pick up) are unchanged or will increase at a lower rate.

Budgeting for personnel

Because staffing is such a significant portion of our operating expenditures, please budget your best estimate needed to meet departmental needs and mandated responsibilities. Proposed new staff, known retirements, promotions, other changes or duties split across funds should be considered in initial 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.

Budgeting for materials and services

All costs associated with a continuation of services should be budgeted. Costs associated with deferred projects for the last several years or new projects or service lines may also be included in the initial budget. Explanatory notes beside new/higher expenditure requests in the initial budget relative FY17 appropriations must be noted.

Budgeting for capital costs

County-wide facility and fixed asset planning (for example vehicle rotation) is still an aspirational part of County financial planning (cost of building out these programs will be proposed as part of the FY18 budget to be rolled out for the FY19 budget process). In the meantime, Elected Officials and Department Heads should, where possible, analyze departmental fixed asset needs (fixed asset is defined as any item that costs over \$5000 and lasts more than one year) and, where these outlays will result in near or medium term cost savings to the County, propose those capital costs in the initial budget. Include explanatory note regarding all capital item(s) in budget.

Administrative allocation

Finance will calculate administrative allocation according to the established method (prior year's budget divided by relevant metric – FTE, computer units, square footage). Note that with the combined impact of reduction in furloughs and adding capacity in support departments, administrative allocation rates will be increasing at a higher rate than they have in prior periods.

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.

FY17 year end fund balance

For Fund managers, use worksheets to be provided to project likely FY17 ending balances. This data will be included in the FY18 budget as beginning balances - typically a significant figure that can strongly impact budgetary choices. This data is the principal source used for developing FY17 supplemental budgets for purposes of staying in compliance with Oregon local budget statutes. For these two reasons it is critical that Elected Officials and Department Heads make a careful estimate of actual revenue and expense levels expected in the current fiscal year as part of the FY18 budget process.

FY18 Columbia County Budget Calendar

	DHs/EOs	Board/Budget Cmte	Support DHs	FD = Finance Director	
	M	T	W	Th	F
DEC	19	20 FD -> DHs/EOs mandated services	21 Admin Alloc Scenarios FD -> Support DHs	22	23
	26	27 FD -> DHs/EOs budget and personnel templates	28	29	30
JAN	2	3	4	5	6
	9 Board: review draft budget principles + budget calendar	10 FD -> DHs/EOs final budget principles and calendar	11	12	13 Admin Alloc docs due to FD
	16	17	18	19	20 Madated Srves update due to F&T
	23	24 FD -> DHs/EOs functional data templates for update	25	26	27 FY18 Budget & FY17 Projens, Staffing data due to F&T
FEB	30 FD collating and analyzing information	31	1	2	3
	6	7	8 FD update budget information	9 FD Initial Budget info and analysis -> get to BOCC	10
	13	14 FY17 mtg Budget Officer Options	15 FD Initial Budget info and analysis -> get to BOCC	16	17
	20	21	22 FY17 budget 1 mtg BoCC	23 FD -> Update to DHs/EOs for tasks & deadlines to get balanced budget	24 Budget Balancing process: staff, BOCC

FY18 Columbia County Budget Calendar

DHs/EOs

Board/Budget Cmte

Support DHs

FD = Finance Director

	M	T	W	Th	F
MAR	27	28	1	2	3
	FD -> poll Budget Committee to set meeting dates	Budget Balancing process: staff, BOCC	FD -> DHs/EOs functional data templates for update	→	
	6	7	8	9	10
	Budget Balancing process: staff, BOCC	→		FD Finalize inputs for balanced budget -> get to BOCC	
	13	14	15	16	17
			FY17 budget 2 mtg BoCC: Balanced Budget		FD -> Send FY18 balanced budget to DHs/EOs
20	21	22	23	24	
DH/EO NOTE: (1) use for narrative & functional (2) FY17 sup'tl budget uses this data					
27	28	29	30	31	
				DH/EO FY18 budget narratives & Functional Data due	
APR	3	4	5	6	7
	FD budget document prep			Notice Budget Cmte Mtg 1	→
	10	11	12	13	14
	Budget document production		DH/EO FY17 suppl budget needs due (only if changed from budget doc)		FY18 Proposed Budget Book out to Budget Committee
	17	18	19	20	21
	Proposed Budget available to public				
24	25	26	27	28	
	FY18 Budget Comt Mtg 9am to ? (all day)			Notice Budget Cmte Mtg 2	

FY18 Columbia County Budget Calendar

DHs/EOs

Board/Budget Cmte

Support DHs

FD = Finance Director

	M	T	W	Th	F
MAY	1	2	3	4	5
			Prep FY17 Supplemental Budget as required		FD - > Updated Proposed Budget to Budget Committee
	8	9	10	11	12
	15	16	FY17 Supplemental Budget to Board w/ CC to DHs/EOs	FY18 Budget Comt Mtg 2 10am	Notice Budget Hearings
	22	23	FY16 Supplemental Budget actions	25	26
JUN	29	30	31	1	2
	FY18 Budget Hearing Clatskanie/Courthouse TBD	Hearing TBD	Hearing TBD	Hearing TBD	9
	Hearing TBD	Hearing TBD	Hearing TBD	Hearing TBD	16
	19	20	21	22	23
	26	27	FY18 Budget Appropriation	29	30

Columbia County FY2017-18 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 last year won the Distinguished Budget Presentation Award for the second year in a row, 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 FY2017-18 budget year is the first year of the Oregon biennium budget.

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 FY2018-19 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 the general fund budget will not be balanced and requires a rework. Other funds may also need additional work to balance with appropriate reserve levels remaining for future periods. 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 25, 2017, is one that assures continuity of service levels for the community, additional capacity in program and support services and targeted support of the Roads Fund, Fair Fund and Transit Fund and technology projects.

Two Budget Committee meetings are scheduled. The first is April 25 and will include an opportunity for the public to comment on the proposed budget. The second in May 18 and it is expected that the FY18 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 Clatskanie. The approved budget summary is published in community newspapers.

The FY2017-18 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 2016-2017 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 25 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 18 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 25](#)). 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 18](#))

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. [\(We always expect to have some changes within this limit so the Adopted budget appropriated by the Commissioners will be slightly different from the Budget Committee's Approved budget.\)](#)

Budget Changes After Adoption

Document Source: <https://www.oregon.gov/DOR/programs/property/Documents/local-budget-changes-after-adoption.pdf>

Finance Director comment: The County expects to have Supplemental Budget needs every year. A budget is a plan based on the best information at the time of the budget development process but reality and unknown factors can and do mean that new appropriations need 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%. • 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, 2017, and based upon the maximum for total expenditures for each fund as stated in the proposed budget.

The general fund budget is **\$22,329,425**.

(Number will be updated based on Budget Committee decisions and new budget information)

The levy for the debt service fund will be **\$1,173,968**.

(Number will be updated based on re-calculation of FY17 ending fund balance to include actual receipts through April 2017)

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, 2017.

Thus I move that we approve the budget for the Year 2017-2018.

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General Fund 100

The General 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. In addition, 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 are included in the General Fund.

Historically, the second-largest source of unrestricted funds has been federal in the form of Secure Rural Schools (SRS) funds or O&C Timber payments. This funding source has been dwindling and its future remains uncertain.

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
04 Clerk's Office	37 Court Mediation
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*
11 County Surveyor	51 Public Information (new)
12 District Attorney	56 Human Resources*
14 Justice Court	58 General Services* (new)
15 Firing Range	60 Debt Service and Reserves

*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.

General Fund and the FY18 Proposed Budget Document

Current and historical revenue information about all of the significant general fund revenue sources are found in Section I in the Columbia County Revenue Summary starting on page 19. The trends in current revenue to current expense are also discussed there. In summary, for FY18, current expense exceeds current revenue by more than \$1.6 million.

Analysis of the General Fund as a whole is found in the following pages of the current part of the document, Section III. First up is an analysis of current financial transactions and the revenue gap that exists early in the fiscal year prior to when the property tax revenues start to come in during the late fall.

Next is a table that summarizes by department the draw each one has on unrestricted revenue. A handful of departments collect more fees or state revenues than it will need for operations during the year. At the foot of the page is the share of the Columbia County Sheriff's Office (CCSO) of unrestricted resources. The Commissioners each year set a target amount for that combined share (including jail, patrol and civil services). This year, as has been the level in the past several years – was a minimum of 25%. The FY18 proposed budget allocates 27.1% of its unrestricted resources to the CCSO.

The combined general fund revenue and expenditure from FY18 proposed budget back to FY15 Actuals, as required by Oregon local budget law, is summarized. The General Fund budget for FY18 is \$22,329,425. This represents an increase of 6.6% over the FY17 budget.

In addition, trends in head count since FY11 are noted at the bottom of this summary schedule. Taking into consideration the migration out of the General Fund of the jail operations and its staff, the General Fund has lost 18.7% of its staffing from FY11 to FY18. FY17 has seen the most significant staffing capacity adds as furloughs have ended and more than ten full time equivalents (FTEs) have been restored during the year. The FY18 Proposed Budget anticipates restoration of 5.6 additional FTEs.

The Fund Balance Analysis tables look at the various fund balance categories and their trends over the last six years. The County fund balance policy targets two months of operating revenues be left in the contingency + ending fund balance categories. The General Fund FY18 Proposed Budget has 2.02 months of FY18 operating expense in reserve. Pivoting to higher FY19 expenditure levels, the reserve holds 1.97 months of FY19 operating expense.

The final General Fund-wide table in Section III is the summary of restricted balances (in this analysis, "restricted" is defined as all categories other than unrestricted). The FY18 proposed beginning balances are compared to the FY17 and FY16 actual balances in these same grant or reserve programs.

Each General Fund department is examined in detail with a narrative description of its operation, budget summary with head count information and a graph of revenues and expenditures. Many Department Heads and Elected Officials also provide functional trend data to allow readers of this document to get a better understanding of the impacts or work load for the department expected in FY18 and over time.

FY18 General Fund Unrestricted Resources Focus

Departments	FY18 Proposed Budget		FY17 Est Actuals		FY17 Budget		FY18 vs FY17 Est Actual	
	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Increase or (Decrease) \$ need for GF	Increase or (Decrease) % need for GF
Commissioners	601,040	5.2%	536,706	6.7%	602,324	5.4%	64,334	12.0%
Assessor's Dept	1,329,003	11.5%	1,222,654	15.4%	1,288,349	11.5%	106,350	8.7%
Tax Office	263,443	2.3%	210,355	2.6%	228,301	2.0%	53,088	25.2%
Clerk's Office	(120,138)	-1.0%	(136,083)	-1.7%	(62,490)	-0.6%	15,945	11.7%
Elections	180,601	1.6%	208,580	2.6%	221,620	2.0%	(27,979)	-13.4%
Sheriff's Office	2,104,560	18.2%	1,711,911	21.5%	1,851,426	16.6%	392,649	22.9%
County Jail	1,000,000	8.6%	1,000,000	12.6%	1,000,000	9.0%	0	0.0%
Economic Development	(34,076)	-0.3%	(72,645)	-0.9%	(87,736)	-0.8%	38,569	53.1%
County Surveyor	127,264	1.1%	94,296	1.2%	103,124	0.9%	32,967	35.0%
District Attorney	1,417,915	12.3%	1,337,741	16.8%	1,369,764	12.3%	80,175	6.0%
Justice Court	(29,389)	-0.3%	(58,265)	-0.7%	42,279	0.4%	28,876	-49.6%
Firing Range	(631)	0.0%	452	0.0%	(655)	0.0%	1,083	239.8%
Juvenile (Dept in Cmty Justice)	732,269	6.3%	685,456	8.6%	698,396	6.3%	46,813	6.8%
County Counsel	222,235	1.9%	198,177	2.5%	266,176	2.4%	24,058	12.1%
Veterans	34,763	0.3%	30,628	0.4%	29,878	0.3%	4,135	13.5%
Public Health	125,000	1.1%	120,000	1.5%	120,000	1.1%	5,000	4.2%
Mediation	(16,532)	-0.1%	(16,994)	-0.2%	(10,522)	-0.1%	461	-2.7%
Emergency Services	137,799	1.2%	18,956	0.2%	129,468	1.2%	118,843	626.9%
Treasurer & Finance	103,935	0.9%	40,120	0.5%	220,290	2.0%	63,815	159.1%
Land Development Services	717,448	6.2%	646,335	8.1%	622,439	5.6%	71,113	11.0%
Information Technology	110,138	1.0%	160,548	2.0%	183,412	1.6%	(50,410)	-31.4%
Communications	60,862	0.5%	96,039	1.2%	96,038	0.9%	(35,176)	-36.6%
Human Resources	50,640	0.4%	48,107	0.6%	60,120	0.5%	2,532	5.3%
General Services	125,580	1.1%	(127,402)	-1.6%	0	0.0%	252,982	-198.6%
Non-Dept		0.0%		0.0%		0.0%	0	
Departments Total*	9,243,728	80.0%	7,955,672	100.0%	8,972,001	80.4%	1,290,222	-14.4%
Effective Reserve Balances								
Contingency	818,107	7.1%			691,657	6.2%		0.0%
Ending Balance	1,500,000	13.0%			1,500,000	13.4%		0.0%
Total Reserve	2,318,107	18.8%			2,191,657	17.8%	206,716	-9.4%
Gen Fund Unrestricted Needed	11,561,835	100.0%	7,955,672	100.0%	11,163,659	100.0%	1,290,222	-11.6%
Beginning Unrestricted Balance	3,397,554		3,941,053		3,093,797			0.0%
Beginning Restricted Balance	50,000		36,215		50,000			0.0%
Non-Departmental Unrestricted	7,576,003		7,310,429		7,083,994			0.0%
Non-Departmental Restricted	538,277		649,306		935,868			0.0%
Available Resources	11,561,835		11,937,003		11,163,658		0	0.0%
Surplus/(Deficit)	(0)		3,981,331		(0)			
CCSO Combined	3,104,560	26.9%	2,711,911	34.1%	2,851,426	25.5%		

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

Columbia County

General Fund Summary

	FY18	FY17	FY17	FY16	FY15
Revenues	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	3,397,554	3,941,053	3,093,797	3,548,900	3,856,671
Restricted Beginning Balance	583,776	917,018	898,863	1,194,615	1,301,517
Total Beginning Balance	3,981,331	4,858,071	3,992,660	4,743,515	5,158,189
Property Tax	6,531,019	6,334,300	6,210,347	6,115,817	5,926,754
Intergovernmental	997,258	930,464	844,000	1,186,866	1,072,055
Other Resources	47,726	45,665	29,647	60,989	26,325
Current Year Unrestricted	7,576,003	7,310,429	7,083,994	7,363,672	7,025,134
Intergovernmental	2,448,516	1,770,316	1,613,156	1,564,725	1,696,722
Fees, Permits, Fines, Service Charges	2,624,712	2,353,134	2,427,434	1,938,676	1,977,473
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	259,791	211,976	109,933	425,113	208,474
Current Year Restricted	5,333,019	4,335,427	4,150,524	3,928,514	3,882,668
Transfers from County Funds	4,178,183	4,117,807	4,124,906	3,437,549	2,584,791
Spec Pymt (from Component Unit)	1,260,889	1,549,889	1,585,889	2,084,585	2,298,244
Current Year Other Resources	5,439,072	5,667,696	5,710,795	5,522,133	4,883,034
Total Available Resources	22,329,425	22,171,623	20,937,972	21,557,835	20,949,025
Expenditures					
Salary	6,679,350	6,095,038	6,050,529	5,318,800	5,000,581
Benefits	3,379,517	2,744,858	2,981,320	2,389,820	2,225,738
PR Transfers (PERS Bond & Reserve)	436,166	580,495	581,673	579,569	559,958
Personnel	10,495,033	9,420,391	9,613,522	8,288,189	7,786,277
Materials & Services	3,262,324	2,785,022	3,105,589	2,356,274	2,095,059
Capital	966,532	535,025	552,438	610,733	287,078
Program Budget	14,723,890	12,740,437	13,271,549	11,255,196	10,168,414
Debt	2,102,268	2,395,964	2,395,964	2,912,618	3,028,302
Transfers Out (admin alloc)	1,802,196	1,677,915	1,677,915	1,304,720	1,356,280
Transfers Out (fund pymts)	1,383,178	1,375,975	1,390,886	1,246,374	1,652,515
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	20,011,532	18,190,292	18,736,315	16,718,908	16,205,510
Fund Contingency	817,893	0	701,657	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Total Fund Expenditures	22,329,425	18,190,292	20,937,973	16,718,908	16,205,510
Ending Fund Balance	0	3,981,331	0	4,838,927	4,743,515
No Mos Operating Reserve	2.02	3.91	2.08	5.46	5.76

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	92.09	
FY17 (no furloughs)	81.53	CCSO = Sheriff's Office
FY16 (8 furlough days)	78.46	General Fund staff furlough except Sheriff's office and econ
*FY15 (12 furlough days)	94.46	General Fund staff furlough except Sheriff's office and econ
FY14 (26 furlough days)	96.91	General Fund staff furlough except CCSO and econ dev; CC
FY13 (26 furlough days)	109.24	General Fund staff furlough except CCSO and econ dev; CC
FY12 (26 furlough days)	120.13	General Fund staff furlough except CCSO and econ dev; CC
FY11 (4 furlough days)	0.00	General Fund staff furlough except CCSO and econ dev; CC

Fund Balance Analysis and Trends: Proposed Budget Data

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.

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Unrestricted Fund Balance	3,397,554	3,941,053	3,548,900	3,834,971	2,730,517	2,711,078	3,023,170
Non-Spendable (prepaids)	50,000	36,215	47,453	143,084	162,916	135,365	182,209
Assigned (cumulative PERS reserve)	0	0	0	232,055	0	0	0
Restricted Grants & Special Purpose	533,776	880,803	1,147,162	948,078	1,639,668	1,310,340	1,779,694
Total Beginning	3,981,331	4,858,071	4,743,515	5,158,189	4,533,100	4,156,782	4,985,074
Ending Fund Balance	2,699,002	3,981,331	4,858,071	4,743,515	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.

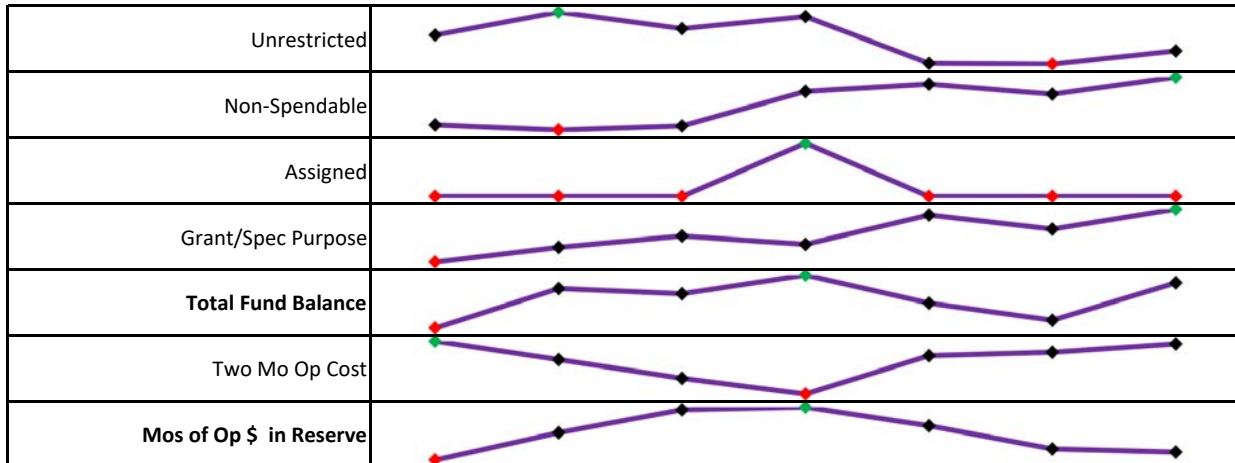
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	2,293,107	2,034,235	1,774,077	1,553,563	2,089,328	2,138,153	2,254,107
Months of Operating \$ in Reserve	2.02	3.34	4.44	4.57	3.67	2.55	2.41
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Declining	Improving	Improving	Improving	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	1.97	3.34	3.87	4.00	4.94	2.61	2.54

Trend Lines: FY12 to FY18

for period, red is low point, green high point



FY18 Proposed Budget

Summary of General Fund Carryover Estimate

	<u>FY18</u> <u>Beginning</u> <u>Balance</u> <u>Projection</u>	<u>FY17</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>	Change	<u>FY16</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>
Unrestricted Beginning Balance	3,397,554	3,941,053	-13.8%	3,834,971
<u>Restricted Beginning Balance</u>				
Non-spendable (prepaids)	50,000	36,215		47,453
O&C Title III Grant	53,602	153,602		105,838
Mediation Funds	16,994	8,606		7,282
Fair Facility Reserve	137,423	137,423		137,423
IT Reserve	30,000	30,000		30,000
Courthouse Building Reserve	10,000	0		59,400
Clerk Fund	22,981	32,975		28,678
Juvenile Harr Funds	126,948	126,948		126,173
Courthouse Improvements Loan	45,783	257,882		438,635
Elevator Grant		0		179,293
Lottery Funds Balance*	54,659	93,142		0
Cultural Grant	17,986	22,824		7,938
HSEM (Emergency Mgt) Funds	17,400	17,400		26,500
Total Restricted	583,776	917,018	-36.3%	1,194,615
General Fund Beginning Balance	3,981,330	4,858,071	-18.0%	5,029,586

* Began practice of rolling unspent lottery dollars in FY16

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
- Federal Timber Payments
- 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 including a local tax on recreational marijuana
- 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 in the form of Secure Rural Schools (SRS) funds or O&C Timber payments. This funding source has been dwindling and its future remains uncertain.

FY 2017-2018 Highlights and Significant Changes

Property taxes are budgeted at 3.1% higher than FY17's anticipated current year property tax based on Assessor's estimates for the coming year and historic Columbia County actual tax payment 6% delinquency rate.

An estimate of the county's share of federal timber in the amount of \$400,000 is included.

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

A revenue source for the county in its third year – revenue from the Strategic Investment Program (SIP) 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 \$122,000 of the SIP funding will be used to pay for current general fund operations.

FY2016-2017 Accomplishments

The FY17 beginning unrestricted balance was almost \$400,000 higher than the FY16's beginning unrestricted balance. This increase was due to the gap between conservative year end projections for the prior year's combined general fund expenses, and the receipt of an unanticipated \$100,000 insurance payment in FY16.

In addition, revenue from a rock sale was included in the FY17 budget but will be deferred until FY18 so minerals revenue will come in significantly under budget.

FY17 was the first year of the new local tax on recreational marijuana. The first tax payment has yet to be collected (it is anticipated in late April) but the systems to collect and record the payment are ready to go.

Columbia CountyGeneral Fund **General Revenue** Account: 100-00**Department Budget Summary**

	FY18	FY17	FY17	FY16	FY15
Revenues	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	3,397,554	3,941,053	3,093,797	3,548,900	3,856,671
Restricted Beginning Balance	50,000	36,215	50,000	47,453	375,139
Total Beginning Balance	3,447,554	3,977,268	3,143,797	3,596,353	4,231,811
Property Tax	6,531,019	6,334,300	6,210,347	6,115,817	5,926,754
Intergovernmental	997,258	930,464	844,000	1,186,866	1,072,055
Other Resources	47,726	45,665	29,647	60,989	26,325
Current Year Unrestricted	7,576,003	7,310,429	7,083,994	7,363,672	7,025,134
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	275,600	25,600	275,770	22,251	31,862
Other Resources	166,500	110,053	70,000	258,998	73,538
Current Year Restricted	442,100	135,653	345,770	281,249	105,400
Transfers from County Funds	998,306	1,384,479	1,400,923	1,303,747	519,938
Spec Pymt (from Component Unit)	1,200,139	1,525,139	1,585,139	2,075,138	2,290,189
Current Year Other Resources	2,198,445	2,909,618	2,986,062	3,378,886	2,810,127
Total Available Resources	13,664,103	14,332,967	13,559,623	14,620,160	14,172,472

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

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
R11 <u>Beginning Balance (Unrest)</u>								
3,856,671	3,548,780	3,093,797	3,941,053	100-00-00-3001	Begin Unrestricted Cash Bal		3,172,877	3,397,554
3,856,671	3,548,780	3,093,797	3,941,053	Beginning Balance (Unrest) Totals:			3,172,877	3,397,554
R15 <u>Beginning Bal (Grants, Rsrve)</u>								
232,055	0	0	0	100-00-00-3002	Assigned Beginning Cash Bal		0	0
143,084	47,453	50,000	36,215	100-00-00-3005	Non-spendable Beg'ng Cash Bal		50,000	50,000
375,139	47,453	50,000	36,215	Beginning Bal (Grants, Rsrve) Totals:			50,000	50,000
R21 <u>Fees Lic Perm Fines Unrest</u>								
27,965	22,315	275,000	0	100-00-00-3040	Mineral Royalties/Land Sales		25,000	275,000
770	260	770	260	100-00-00-3251	Social Gaming License Fees		100	100
760	-325	0	500	100-00-00-3255	Road Vacation Fees-Gen Fund		500	500
29,494	22,251	275,770	760	Fees Lic Perm Fines Unrest Totals:			25,600	275,600
R27 <u>Fee,Srvce Chrg (Stat/Loc)</u>								
2,368	0	0	0	100-00-00-3104	Misc Rev & Reim State/Loc Govt		0	0
2,368	0	0	0	Fee,Srvce Chrg (Stat/Loc) Totals:			0	0
R31 <u>Grant: Fed Unrestricted</u>								
25,734	30,633	25,000	0	100-00-00-3016	In-Lieu of Taxes Federal Paymt		25,000	25,000
626,321	579,995	400,000	387,330	100-00-00-3045	O&C Timber Receipts		400,000	400,000
652,055	610,628	425,000	387,330	Grant: Fed Unrestricted Totals:			425,000	425,000
R32 <u>Grant: State/Local Unrest</u>								
7,145	10,049	10,000	7,270	100-00-00-3046	West OR Severance& Privil Tax		7,400	7,400
25,984	180,205	20,000	0	100-00-00-3050	State Forest Timber Revenue		163,800	163,800
3,541	-6,764	0	49	100-00-00-3055	County Forest Revenue		0	0
76,154	85,219	80,000	87,674	100-00-00-3060	Electric Co-Op Earnings Tax		92,058	92,058
249,567	249,983	250,000	157,409	100-00-00-3061	State Liquor Tax Receipts		250,000	250,000
46,216	45,891	48,000	23,797	100-00-00-3062	State Cigarette Tax Receipts		48,000	48,000
11,393	11,655	11,000	2,099	100-00-00-3063	State Amusement Tax Receipts		11,000	11,000
420,000	576,238	419,000	278,299	Grant: State/Local Unrest Totals:			572,258	572,258
84,458	74,038	103,460	75,433	100-00-00-3075	Administrative Allocation Rev		86,161	86,161
0	0	10,000	0	100-00-00-3080	Transfers to General Fund		0	0
R55 <u>Transfer Revenue</u>								
-232,055	0	0	0	100-00-00-3086	Reserve Assign Funds		0	0
2,832	2,319	1,491	0	100-00-00-3090	Reimbursement Projct Costs		2,418	2,418
664,703	701,544	762,029	532,399	100-00-00-3715	PERS Bond Savings		787,629	787,629
0	125,846	123,943	123,943	100-00-00-3716	SIP&CSV Transfer to Gen Fund		0	122,097
0	400,000	400,000	400,000	100-00-00-3717	SIP EconDev Transf to Gen Fund		0	0
519,938	1,303,747	1,400,923	1,131,776	Transfer Revenue Totals:			876,208	998,306
R61 <u>Other Resources (Unrestr)</u>								
20,630	30,028	24,000	27,464	100-00-00-3020	Interest on Investments		31,500	42,000
0	7,730	2,647	2,647	100-00-00-3091	Courthouse Riverfront Lease		2,726	2,726
5,695	23,231	3,000	7,193	100-00-00-3120	Miscellaneous Revenue		3,000	3,000
26,325	60,989	29,647	37,304	Other Resources (Unrestr) Totals:			37,226	47,726
R65 <u>Other Resources (Restr)</u>								
0	0	0	0	100-00-00-3017	Marijuana Tax		24,000	24,000
73,538	158,998	70,000	53	100-00-00-3100	Refund of Expenses		142,500	142,500
0	100,000	0	0	100-00-00-3110	Insurance Expense Reimburse		0	0
73,538	258,998	70,000	53	Other Resources (Restr) Totals:			166,500	166,500
R71 <u>Property Tax (Unrestr)</u>								
5,589,079	5,838,135	5,909,347	5,874,503	100-00-00-3010	Property Taxes - Current	6,278,780		6,279,219
336,694	276,991	300,000	190,847	100-00-00-3015	Property Taxes - Prior Years	250,000		250,000
981	692	1,000	1,586	100-00-00-3022	Interest on Unsegregated Taxes	1,800		1,800
5,926,754	6,115,817	6,210,347	6,066,936	Property Tax (Unrestr) Totals:		6,530,580		6,531,019
R85 <u>Special Payments</u>								
2,290,189	2,075,138	1,585,139	1,525,839	100-00-00-3098	Funds from Component Unit	1,191,093		1,200,139
2,290,189	2,075,138	1,585,139	1,525,839	Special Payments Totals:		1,191,093		1,200,139
14,172,472	14,620,040	13,559,623	13,405,565	REVENUES TOTALS:			13,047,342	13,664,103

Board of Commissioners - General Fund 100-01

The Columbia County Board of Commissioners is the legislative authority for Columbia County. Operating out of the county seat of St. Helens, the Board is responsible for some of the most important issues our community needs to thrive and be prosperous. From public safety, to economic development, to protecting natural areas and resources, to ensuring we have safe and reliable roads and public transit, the county government works to assure that our residents are served in an efficient and effective manner.

Columbia County government strives to be an open and collaborative entity, welcoming public engagement and participation from its diverse population of residents. The county's Board of Commissioners connects with stakeholders in its decision making by seeking the participation and cooperation of local cities, businesses, agencies and the public. The Board knows this is a necessary process to build a successful and vibrant community that is accessible and sustainable for everyone.

The three members of the Columbia County Board of Commissioners are elected to four-year terms. In addition to governing the county, the Board also sits as the governing body of the Columbia County Development Agency, the 4-H Extension Service District and the Meadowview Lighting Service District, a special assessment district for street lighting.

The Columbia County Board of Commissioners sets local property tax rates and service fees. The Board adopts a balanced budget not only for the county, but also for the Columbia County Development Agency, the 4-H Extension Service District and the Meadowview Lighting Service District.

The Commission also issues executive orders and passes ordinances and resolutions to establish county policies and decision-making principles while ensuring that State laws and mandates are followed. The Board also makes land use decisions in accordance with the Columbia County Zoning Ordinance.

Commissioners do not make these decisions in a vacuum. They do so with the advice and guidance of advisory committees made up of county residents, business owners, agency managers and other stakeholders willing to volunteer their time to involve themselves in county governance. These committees include, among others, the Budget Committee, the Planning Commission, the Parks Advisory Committee, the Solid Waste Advisory Committee, the Transit Committee, the Transportation and Road Advisory Committee, the Jail Operations Citizen Advisory Committee and the Columbia County Fair Board.

The Board collectively oversees most county departments, including Public Works, Land Development Services, Communications, Community Justice, and Parks, Forests and Recreation. CC Rider, the Columbia County's transit service, is also under the Board of Commissioner's authority. The Board of Commissioners also works closely with the elected Sheriff, Clerk, Assessor, Treasurer, District Attorney and the Justice Court.

The members of the Columbia County Board of Commissioners include:

Henry Heimuller: First term 2010, current term expires 2018.

Commissioner Heimuller serves on the following committees or boards on behalf of Columbia County:

- Columbia County Fair Board liaison
- Association of Oregon Counties: Health and Human Services, Transportation Committees
- National Association of Counties: Public Lands, Veterans Committees
- Community Action Team
- Columbia 911 Communications
- Northwest Oregon Housing Authority
- Northwest Area Commission on Transportation
- Columbia Pacific Economic Development District
- Public Transportation Advisory Commission
- Columbia County Economic Team
- Retired Senior Volunteer Program
- United Way of Columbia County Advisory Board

Alex Tardif: First term 2017, current term expires 2020.

Commissioner Tardif serves on the following committees or boards on behalf of Columbia County:

- Budget Officer
- Local Public Safety Coordinating Council
- Chair, Columbia County Development Agency

Margaret Magruder: First term 2017, current term expires 2020.

Commissioner Magruder serves on the following committees or boards on behalf of Columbia County:

- Regional Disaster Preparedness Organization: Policy Committee
- North Coast Regional Solutions Team
- National Association of Counties: Public Lands Committee
- Association of Oregon Counties: Public Lands, Water Policy, Energy and Environment Committees
- Lower Columbia River Watershed Council
- Columbia County Traffic Safety Commission
- United Way of Columbia County Advisory Board
- Keep it Local Columbia County

The Columbia County Board Office Administrator keeps official records of board meetings, decisions and public hearings, publishes notices, conducts research and provides information through official notices or through Public Records Requests. The Board Administrator distributes agendas, minutes and meeting videos on the County website for the convenience of the public and performs other board office related duties.

FY2017-2018 Highlights and Significant Changes

The Columbia County Board of Commissioners is in the process of updating many of its operational and systems plans. These include the Transportation System Plan, the Parks Master Plan and a Transit System Plan for CC Rider.

The Board will also embark on a journey to create a Strategic Plan for the county, laying out its priorities and goals for the coming years. The Strategic Plan will help the county set priorities, focus resources, ensure that employees and other stakeholders are working toward common goals, and determine and measure desired outcomes. The Strategic Plan will provide the county with the context to shape the most effective strategies possible to accomplish county work, and by extension, will help to determine success by aiding in evaluations and continued improvement.

Working with a team of staff, the Board will roll out the county's new mission statement to the community. The mission statement and its accompanying values will lead to defining goals for the county and for departments, and will form the basis for the Strategic Plan.

In order to be more accessible to the public, new program software to build and deliver agendas, stream live functions and create uniform structure for all agenda items will be installed. This will also provide consistency to all departments and County agencies that produce agenda materials.

FY2016-2017 Accomplishments

Two new elected officials joined the Columbia County Board of Commissioners during the budget year. Alex Tardif, a lifelong resident of Scappoose, and Margaret Magruder, a lifelong resident of Clatskanie, were sworn in on Jan. 3, 2017. This is the first time in more than 20 years that two new people have joined the commission at the same time.

The FY17 budget included funds for the county's first Information Technology Manager as well as a Public Information Coordinator. The two new positions were filled with highly qualified individuals who are bringing in upgraded technology as well as new methods to achieve transparency in county functions and create citizen outreach.

The establishment of a Communications Office is a first for the county; previously, staff or contractors served as Public Information Officers and distributed limited news items.

Another new department is General Services, which had formerly been under the direction of the Land Development Services department. The new director of the department now oversees the Parks, Forests and Recreation section, janitorial services, facilities maintenance and other operational functions.

Though budget neutral, the Board worked with a team of employees to develop mission statement for the county. Staff felt that a mission statement, along with accompanying visions and goals, would help to give shape to the county's core purpose and help guide decision-making for all levels of county business. The mission statement will also form the basis for creating and implementing a county-wide Strategic Plan.

An Office Specialist was hired to help the Board Administrator conduct Board office functions. This will enhance the Board's ability to conduct county business.

New members were named to county advisory committees including the Budget Committee, the Solid Waste Advisory Committee, and the Parks Advisory Committee.

The Columbia County Board of Commissioners, as part of the Oregon Regional Solutions Team, worked closely with the Cascades Tissue Group over the past several years to add jobs, double capacity and improve efficiency. Recently the company announced the building of a production facility in Scappoose. The new plant will convert tissue to finished product.

The county also has joined a partnership with the Oregon Manufacturing Innovation Center, to be located in Scappoose. OMIC is modeled on the University of Sheffield's Advanced Manufacturing Research Centre in Sheffield, England. The Centre is a partnership between Boeing and the University of Sheffield that today employs 2,000 people. AMRC has become a model for research centers worldwide; OMIC will be the first of its kind in the U.S. supported by Boeing.

Discussions with Portland Community College were boosted this year. PCC had planned to build an educational center at an undetermined location in the county through funds received from a \$374 million bond measure passed in 2008. The college, which is partnering with OMIC, will now build a training facility near the manufacturing center's campus.

Working with the Columbia County Economic Team and Global Partners, the Board of Commissioners saw the completion of an important portion of planned improvements to Hermo Road leading fully into Port Westward, providing the area additional access. An agreement with Portland General Electric, which operates two plants at Port Westward, required the design and build of this alternative entrance into the area; previously, the only access was from Kalunki Road. Extending Hermo Road was the first portion of Phase 1, the remainder of Phase 1 includes relocating drainage ditches along and widening Hermo Road. Phase II plans call for paving the road with asphalt. Global Partners is funding the road work; approximately \$9 million has been expended thus far.

Columbia County

General Fund Commissioners Account: 100-01

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	11,000	11,003	11,000	2,872	11,932
Other Resources	13,000	12,000	8,500	8,896	7,803
Current Year Restricted	24,000	23,003	19,500	11,768	19,735
Transfers In (Admin Alloc)	133,173	118,923	118,923	115,111	96,045
Current Year Other Resources	133,173	118,923	118,923	115,111	96,045
Total Available Resources	157,173	141,926	138,423	126,879	115,780
Expenditures					
Salary	366,981	335,585	359,813	313,114	314,490
Benefits	174,427	139,799	174,794	124,612	112,169
PR Transfers (PERS Bond & Reserve)	24,802	29,396	31,909	28,522	26,997
Personnel	566,210	504,780	566,516	466,248	453,656
Materials & Services	50,585	52,020	52,400	50,453	41,140
Capital	0	0	0	0	0
Program Budget	616,795	556,800	618,916	516,700	494,796
Debt	0	0	0	0	0
Transfers Out (admin alloc)	141,417	121,832	121,832	91,321	117,619
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	758,213	678,632	740,748	608,021	612,415
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(601,040)	(536,706)	(602,324)	(481,142)	(496,635)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	5.00
FY17 (no furloughs)	5.00
FY16 (8 furlough days)	4.37
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

Columbia County

General Fund Commissioners

Account: 100-01

Department Budget Detail								
2015	2016	2017	2017	Account	Description	2018	2018	2018
Actual	Actual	Adopted	YTD			FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
11,932	0	11,000	3	100-01-00-3250	Resource Impact Fee		11,000	11,000
11,932	0	11,000	3		Fees, Lic, Perm, Fines, Totals:		11,000	11,000
				R27	Fee,Srvce Chrg (Stat/Loc)			
0	2,872	0	0	100-01-00-3104	Reimb from State/Local Govt		0	0
0	2,872	0	0		Fee,Srvce Chrg (Stat/Loc) Totals:		0	0
				R55	Transfer Revenue			
96,045	115,111	118,923	89,193	100-01-00-3075	Admin Alloc		133,173	133,173
96,045	115,111	118,923	89,193		Transfer Revenue Totals:		133,173	133,173
				R65	Other Resources (Restr)			
7,803	8,896	8,500	4,447	100-01-00-3100	Refund of Expenses		13,000	13,000
7,803	8,896	8,500	4,447		Other Resources (Restr) Totals:		13,000	13,000
				R85	Special Payments			
0	19,144	0	10,325	100-01-00-3098	Reimb Component Unit		0	0
0	19,144	0	10,325		Special Payments Totals:		0	0
115,780	146,023	138,423	103,968		REVENUES TOTALS:		157,173	157,173
				E1	Personal Services			
241,556	250,963	261,274	195,441	100-01-00-4001	Personnel	3.00	264,902	264,902
0	0	56,032	28,765	100-01-00-4013	Public Information Officer		0	0
72,934	62,151	65,541	50,227	100-01-00-4053	Board Secretary	1.00	66,921	66,921
0	0	32,998	1,400	100-01-00-4054	Office Specialist	1.00	37,502	35,159
29,660	19,392	26,390	15,950	100-01-00-4101	PERS ER		31,246	31,077
23,603	23,344	31,812	20,703	100-01-00-4102	FICA Tax		28,253	28,074
2,964	1,121	2,831	1,538	100-01-00-4103	Worker's Compensation Ins.		2,639	2,636
60,515	65,097	124,168	50,377	100-01-00-4104	Insurance Benefits		94,031	88,602
97	128	208	106	100-01-00-4105	WBF		185	183
-4,670	1,831	2,079	138	100-01-00-4106	Unemployment Insurance		1,847	1,835
0	13,700	22,332	11,241	100-01-00-4109	PERS EE 6%		22,160	22,019
426,659	437,726	625,665	375,887		Personal Services Totals:	5.00	549,684	541,408
				E2	Materials and Services			
34	671	300	446	100-01-00-4321	Office Supplies and Expenses		2,000	2,000
2,455	2,394	2,800	2,290	100-01-00-4322	Copier Maintenance		2,800	2,800
299	1,068	1,000	357	100-01-00-4327	Publication Subscriptions		2,000	2,000
293	1,940	2,300	1,504	100-01-00-4701	Advertising, Mktg, Printing		2,000	2,000
7,074	11,687	8,500	7,229	100-01-00-4710	Mileage		12,000	12,000
3,212	4,893	6,000	8,982	100-01-00-4720	Conferences and Training		9,185	9,185
14,749	10,350	12,000	3,968	100-01-00-4722	Reimbursable NACO & AOC exp		13,000	13,000
0	0	0	100	100-01-00-4730	Membership Dues		100	100
310	902	1,500	3,023	100-01-00-4839	Employee Recognition		0	0
6,290	0	500	0	100-01-00-4841	Contract Temporary Services		1,500	1,500
0	5,570	10,000	1,387	100-01-00-4850	consultants and contractors		6,000	6,000
6,423	10,977	7,500	7,592	100-01-00-4901	Miscellaneous Expense		0	0
41,140	50,453	52,400	36,877		Materials and Services Totals:		50,585	50,585
				E5	Transfer Exp			
17,458	18,475	26,770	13,471	100-01-00-4107	PERS Bond		24,231	24,802
9,539	10,046	10,794	5,433	100-01-00-4108	PERS 822		10,710	0
117,619	91,321	121,832	91,374	100-01-00-4593	Administrative Allocation		141,417	141,417
144,616	119,843	159,396	110,279		Transfer Exp Totals:		176,359	166,219
612,415	608,021	837,461	523,043		EXPENDITURES TOTALS:	5.00	776,629	758,213
-496,635	-461,998	-699,037	-419,075		Commissioners Totals:		-619,456	-601,040

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.

FY2017-2018 Highlights and Significant Changes

Reappraisal

Appraisers will complete the reappraisal of 4,500 residential properties in the city of Saint Helens, by the end of August 2017 for the 2017-18 assessment and tax roll. During this cycle, appraisers will conduct field inspections to compare exterior features with those currently in our system as well as verify current inventory data with property owners/occupants who are home during our inspection. As part of our A&T system, the appraisal module has been re-written which will allow us to use fully functional tablets to capture all data and attach photos while in the field. The appraiser will have the ability to see the value result and determine if it appears appropriate before they actually move on to the next property.

Recalculation Setups

The appraisal team will complete recalculation setups with the program analyst's assistance during September and October for all areas of the county. By updating our land schedules, local cost modifiers, and depreciation factors based on the most current sales, our annual recalculation of all properties based on the inventory in our system assists us in maintaining 100% real market value as required under ORS 308.232.

New Construction

Appraisers will inspect and value all new construction from November 2017 through March 2018 for the January 1, 2018 assessment date. Our software vendor has recently completed a re-write of our current appraisal software which will allow the use of a tablet in the field, which should increase our efficiency and productivity. With a much more active market and favorable economic conditions, it is likely there will be an increase in New Construction.

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 2018 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, 1300 commercial, industrial, and floating properties will be mailed Personal Property

Returns to complete and return by March 15. 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. In addition, the assessment clerk III responsible for processing returns will conduct personal property audits on companies in which the return appears incomplete. These audits are particularly educational and helpful for owners of smaller businesses who are unsure of the items they must legally report for tax assessment.

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 anytime during the tax year prior to certifying the roll. It has been our experience that providing this method allows us to connect with property owners and reduces the number of formal appeals.

Defend Values at Board of Property Tax Appeals 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. In addition, if it appears the complaint is valid, we engage with the property owner to determine a value more reflective of the property and stipulate to the lower value so the property owner is not required to spend time providing evidence to the Board. There have been very few 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 appraisal staff will be responsible for reviewing and verifying sales, and reviewing and adjusting study area boundaries for similar properties, while the program analyst will conduct the annual ratio study and determine the annual market trend. Teamwork is essential to ensure all sales are coded consistently to develop the most accurate sales trends for each study area.

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

Assessment clerks 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.

Maintain Cadastral Maps for Tax and Assessment Purposes

In addition to the regular duties updating and maintaining tax lots and records, the GIS programmer/cartographer cleans up and republishes maps from older digital format to current, and clean and add annotation on tax lot maps where lacking. Sub-tax lot maps are created where tax lot density inhibits or impairs creation of required DOR annotation, or current mapping exceeds allowable plot boundaries.

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. The increased desire for technological advances to perform our duties in a more efficient and productive manner, also means 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. All layers of data 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.

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 26, 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

Due to new software purchased by the Building Codes Division (BCD) of the Oregon Department of Consumer and Business Services, and changes to the IGA between BCD and the County, a new agreement must be signed before we can continue acting as agents of BCD to process manufactured home ownership and situs changes for Columbia County residents. It is anticipated that we will sign the IGA and continue working with BCD.

Provide Public Assistance

Our office is open to the public Monday through Friday, from 8:30 a.m. to 5:00 p.m. We continue to close our office one morning each month – always the third Thursday from 8:30 to noon – for staff work sessions. Our work sessions generally include public service training and/or activities to learn effective methods of dealing with difficult people, as well as training on the various programs we administer to ensure the public is being served in a knowledgeable, respectful, and consistent manner. Since the majority of our data and program information is available on our website, most of the questions from the public at the counter or by telephone tend to be more complex and requires our support staff to be knowledgeable enough to determine the best method of assisting them.

FY2016-2017 Accomplishments

Team Approach to Appraisals/Appraisal Training

This past year, the appraisers have continued to use the team approach to appraisal conducting inspections and applying appraisal judgment necessary to value property. This has been especially useful in training new appraisers who have filled positions vacated by retirees. Sound appraisal judgment actually takes several years of experience, so newer appraisers gain the best experience by working closely with their more experienced team members, and working together has proved to result in much more consistent values for similar properties.

Reappraisal of Columbia City Residential and All Personal Floating Property Countywide

Appraisers completed a reappraisal of all residential properties within the city limits of Columbia City and all floating property countywide. The completion of the reappraisal of the floating property has allowed us to reach one of our major goals of having all property reappraised using the integrated property appraisal module of our A&T system that we converted to in 2006, and allows us to annually recalculate all properties in the county based on the most recent inventory captured in the system by applying current cost modifiers extracted from our annual recalculation setup studies.

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 the 2016-17 tax year, we added a total of \$97,891,520 of Real Market Value based on changes made to 650 accounts. In addition, another 58 accounts and \$1,610,700 of Real Market 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 2016-17 was \$99,502,220.

Request for Review and Board of Property Tax Appeals

The number of Request for Reviews filed during tax season increased from 73 in 2015-16 to 139 in 2016-17, however the number of BoPTA Petitions remained the same. The increase in Requests for Review was likely due to the increasing market resulting in some increased tax bills for property owners whose maximum assessed value is still higher than their real market value.

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.

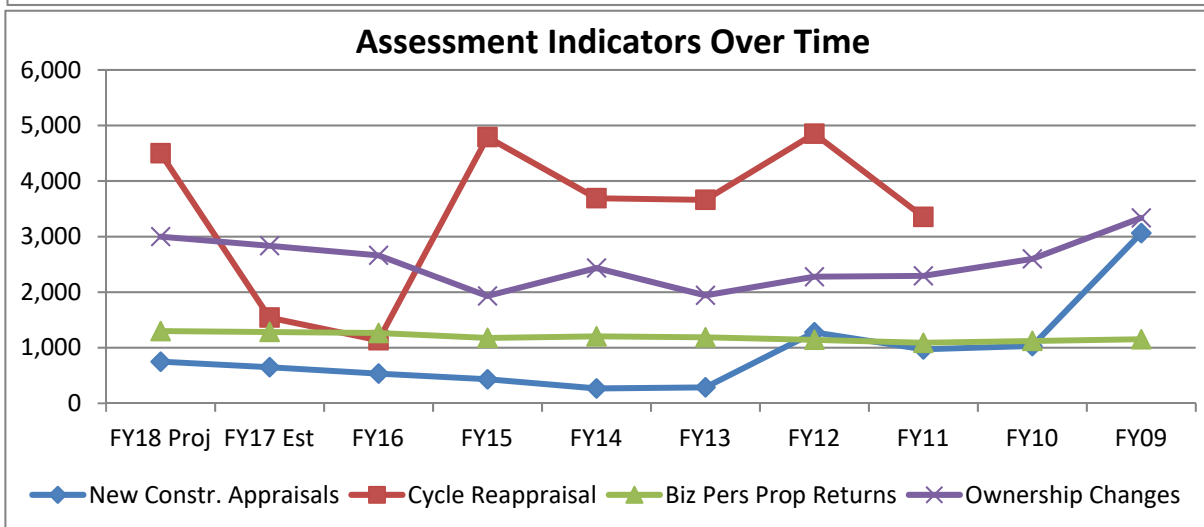
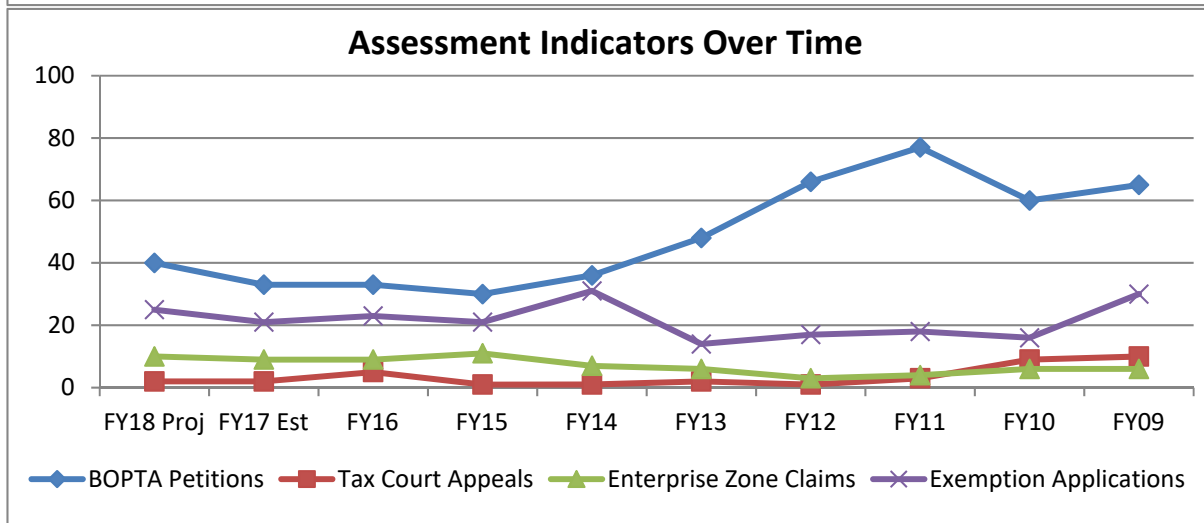
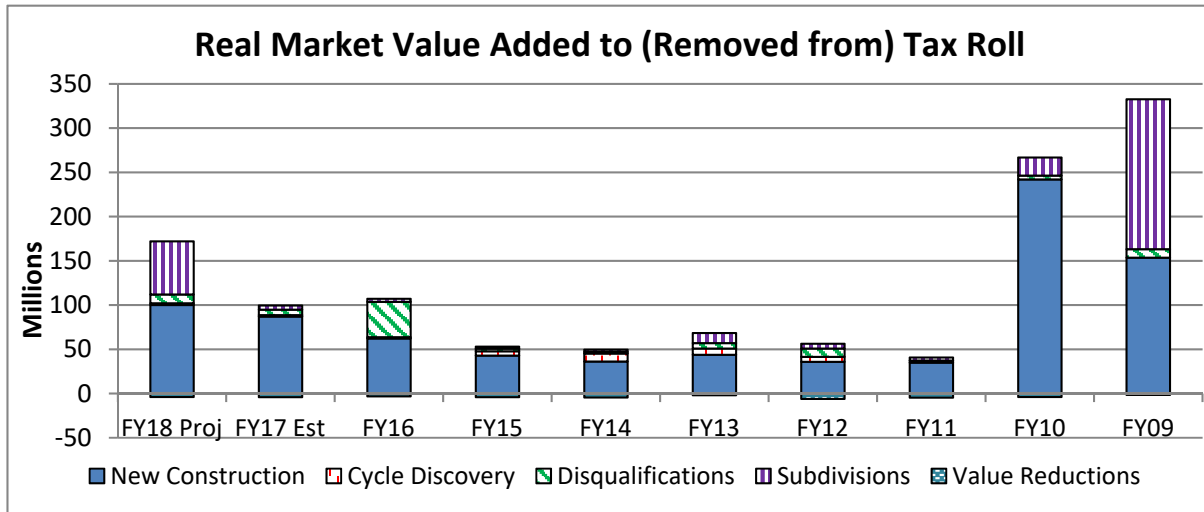
GIS Development

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

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	297,500	295,708	268,820	274,405	271,102
Fees, Permits, Fines, Service Charges	50,000	55,374	47,500	50,315	51,186
Other Resources	0	250	0	930	447
Current Year Restricted	347,500	351,332	316,320	325,650	322,735
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	347,500	351,332	316,320	325,650	322,735
Expenditures					
Salary	771,947	739,372	736,816	674,595	712,076
Benefits	431,270	385,311	400,876	356,142	338,100
PR Transfers (PERS Bond & Reserve)	52,171	74,607	74,362	72,050	81,820
Personnel	1,255,388	1,199,291	1,212,054	1,102,787	1,131,995
Materials & Services	55,708	42,555	59,763	39,939	40,101
Capital	80,000	79,289	80,000	72,289	81,811
Program Budget	1,391,096	1,321,134	1,351,817	1,215,015	1,253,907
Debt	0	0	0	0	0
Transfers Out (admin alloc)	285,408	252,852	252,852	184,312	183,610
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,676,503	1,573,986	1,604,669	1,399,327	1,437,517
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(1,329,003)	(1,222,654)	(1,288,349)	(1,073,677)	(1,114,782)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	13.00	
FY17 (no furloughs)	13.00	
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	

Columbia County

General Fund Assessor's Dept

Account: 100-02

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
R25 Fees, Lic, Perm, Fines,								
12,832	7,979	7,500	3,944	100-02-00-3250	Assessor's Fees		7,500	7,500
38,354	42,336	40,000	35,370	100-02-00-3251	GIS Information Revenue		42,500	42,500
51,186	50,315	47,500	39,314		Fees, Lic, Perm, Fines, Totals:		50,000	50,000
R36 Grant: State, Local								
271,102	274,405	268,820	155,357	100-02-16-3619	A&T Grant		297,500	297,500
271,102	274,405	268,820	155,357		Grant: State, Local Totals:		297,500	297,500
R65 Other Resources (Restr)								
447	0	0	0	100-02-00-3100	Refund of Expenses		0	0
0	930	0	0	100-02-00-3122	Sale Surplus Assets		0	0
447	930	0	0		Other Resources (Restr) Totals:		0	0
322,735	325,650	316,320	194,671	REVENUES TOTALS:			347,500	347,500
E1 Personal Services								
79,559	82,694	86,331	64,746	100-02-00-4001	Personnel-Admin	1.00	88,141	88,141
88,311	0	0	0	100-02-00-4014	Chief Cartographer		0	0
71,403	74,229	77,480	58,293	100-02-00-4015	Office Manager II	1.00	79,342	79,342
62,282	55,888	59,914	44,631	100-02-00-4040	Sales Data Analyst	1.00	67,012	62,824
58,967	63,117	67,689	50,418	100-02-00-4041	GIS Programmer - Cartographer	1.00	75,696	70,965
226,358	168,848	181,217	135,687	100-02-00-4043	Property Appraiser II	4.00	263,879	247,447
40,496	49,052	54,564	78,224	100-02-00-4044	Property Appraiser I	2.00	111,936	104,955
0	62,284	95,081	37,458	100-02-00-4045	Property Appraiser Trainee		0	0
40,102	42,827	45,923	34,434	100-02-00-4055	Assessment Clerk III	1.00	51,376	48,165
44,589	18,507	0	0	100-02-00-4056	Assessment Clerk II		0	0
0	56,847	63,617	47,702	100-02-00-4057	Assessment Clerk I	2.00	73,715	69,108
10	301	5,000	211	100-02-00-4090	Overtime		1,000	1,000
88,602	37,563	44,099	33,051	100-02-00-4101	PERS ER		70,130	67,244
53,095	48,971	56,366	40,943	100-02-00-4102	FICA Tax		62,126	59,054
783	281	712	550	100-02-00-4103	Worker's Compensation Ins.		729	694
207,194	230,623	251,437	178,841	100-02-00-4104	Insurance Benefits		269,462	253,715
224	343	368	256	100-02-00-4105	WBF		406	386
-11,798	3,934	3,684	276	100-02-00-4106	Unemployment Expense		4,060	3,860
0	34,426	44,209	33,111	100-02-00-4109	PERS EE 6%		48,726	46,317
1,050,176	1,030,737	1,137,692	838,832		Personal Services Totals:	13.00	1,267,738	1,203,217
E2 Materials and Services								
4,349	2,929	3,000	2,826	100-02-00-4321	Office Supplies and Expenses		3,000	3,000
3,788	1,301	4,000	1,398	100-02-00-4322	Copier Maintenance		3,000	3,000
153	0	100	0	100-02-00-4330	Drafting Supplies		500	500
194	505	1,500	362	100-02-00-4350	Appraisal Supplies		3,000	3,000
200	239	1,690	0	100-02-00-4402	BOPTA expenses		0	0
1,045	0	1,135	0	100-02-00-4525	Software BOPTA		0	0
1,312	3,337	10,000	5,139	100-02-00-4531	Computer Equip & Supplies		6,000	6,000
1,279	1,319	1,838	1,513	100-02-00-4588	GL and Property Insurance		1,740	1,740
1,700	1,429	3,000	2,756	100-02-00-4632	Appraisal Information		3,000	3,000
0	0	1,500	0	100-02-00-4633	GIS Mapping Services		500	500
7,350	7,350	7,500	6,900	100-02-00-4634	GIS Maint Expense		7,000	7,000
820	546	1,000	178	100-02-00-4710	Mileage		500	500
1,334	1,061	1,500	891	100-02-00-4711	Vehicle Fuel		2,000	2,000
12,791	12,869	13,000	7,193	100-02-00-4713	Vehicle Lease		13,968	13,968
80	831	2,000	1,197	100-02-00-4714	Vehicle Maintenance		3,000	3,000
3,420	4,449	5,000	3,725	100-02-00-4720	Conferences and Training		7,500	7,500
288	1,775	2,000	400	100-02-00-4730	Membership Dues		1,000	1,000
40,101	39,939	59,763	34,477		Materials and Services Totals:		55,708	55,708

Columbia County

General Fund Assessor's Dept

Account: 100-02

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				<u>E3</u>	<u>Capital Outlay</u>			
73,891	72,289	80,000	57,340	100-02-00-5071	A&T Computer Software-Orcats		80,000	80,000
7,920	0	0	0	100-02-00-5072	Mapping Computer Programs		0	0
81,811	72,289	80,000	57,340		Capital Outlay Totals:		80,000	80,000
				<u>E5</u>	<u>Transfer Exp</u>			
53,142	46,804	52,995	39,678	100-02-00-4107	PERS Bond		53,281	52,171
28,677	25,246	21,368	16,004	100-02-00-4108	PERS 822		23,551	0
183,610	184,312	252,852	189,639	100-02-00-4593	Administrative Allocation		285,408	285,408
265,429	256,362	327,214	245,320		Transfer Exp Totals:		362,240	337,578
1,437,517	1,399,327	1,604,669	1,175,969	EXPENDITURES TOTALS:		13.00	1,765,686	1,676,503
-1,114,782	-1,073,677	-1,288,349	-981,298	Assessor's Dept Totals:			-1,418,186	-1,329,003

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.

FY2017-2018 Highlights and Significant Changes

In the upcoming year, we will increase budgeted commitment of staff time by .08 FTE relative last fiscal year. This represents the additional capacity available due to no furlough days and a small shift of staffing resources of the combined Finance and Taxation Department (F&T) towards the Tax Office.

We will continue to 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 \$250,000)
- 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 \$27,000 relative last year. The majority of the increase is due to administration allocation. The remaining \$5,000 represents a decline in anticipated state/county shared CAFFA funding and fee revenue relative last year.

FY2016-2017 Accomplishments

From July through February, the Tax Office processed 52185 tax receipt transactions; of these, 12,216 were received and downloaded from mortgage service providers directly into our Tax system in the weeks leading up to the first property tax deadline on November 15. During this tax year we processed 3,153 mailing address changes, identified 16 bankruptcies, sent 410 tax letters intent to warrant and deeded 21 foreclosures. We expect to issue approximately 300 warrants before the fiscal year closes for tax payers with delinquent personal property tax accounts.

From a cash footprint perspective, the first eight months of last year resulted in \$20.6 million in mailed in tax payments processed through our scanner technology, \$19.4 million in payments made at the counter, \$2.6 million payments made at the St Helens Credit Union, \$752,363 web-based credit card or e-check payments and \$22.4 million in payments routed by mortgage services companies for a total of \$65.8 million in property tax paid by county tax payers. Total hours spent processing payments during our tax rush from Oct 31 – Nov 21 in 2016 was 484 hours which was 161 hrs. less than last year while doing this with two new employees

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 balance 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.

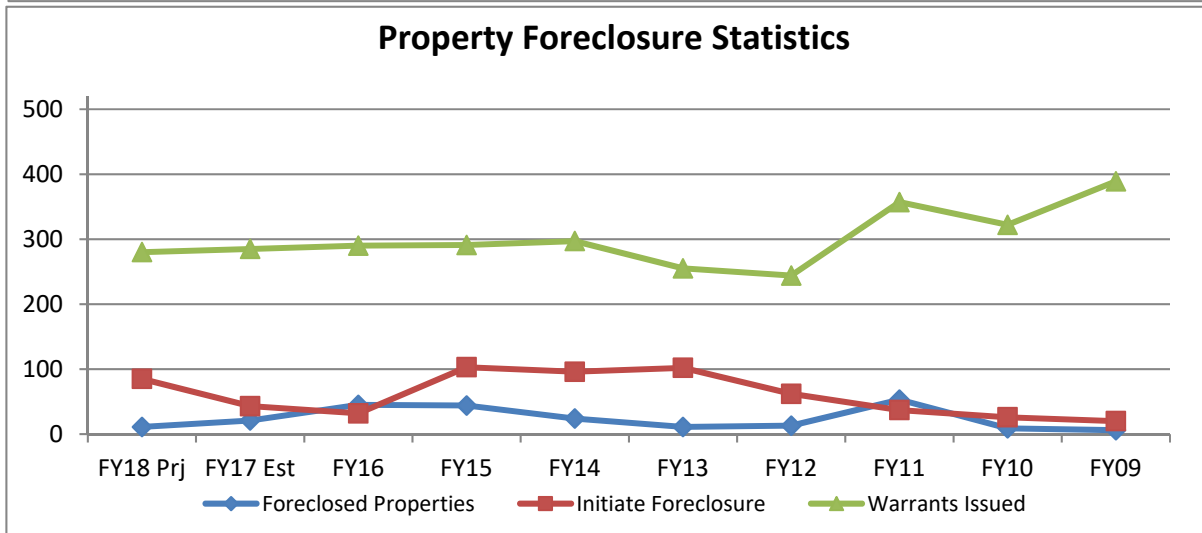
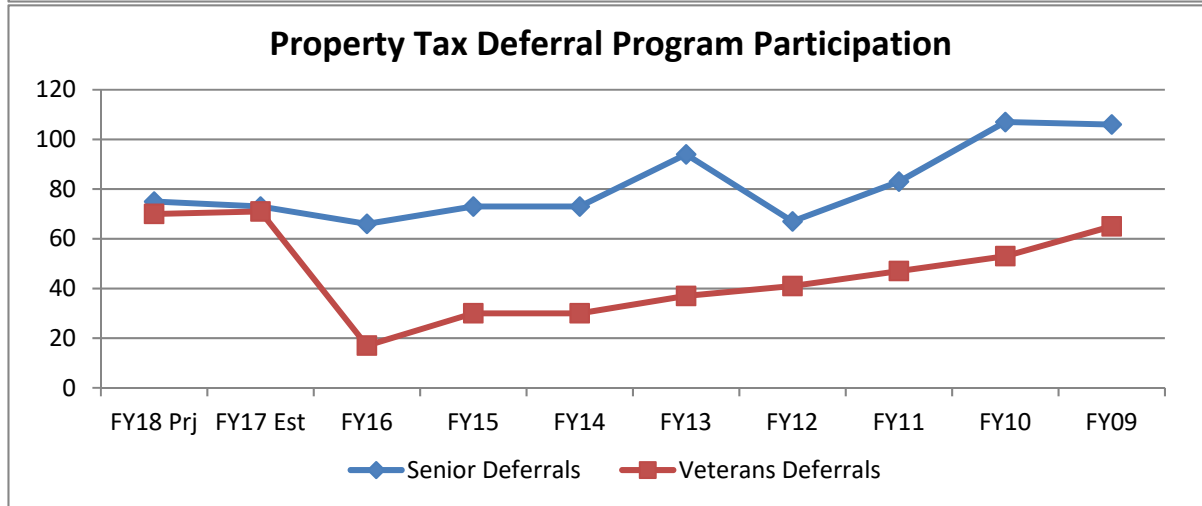
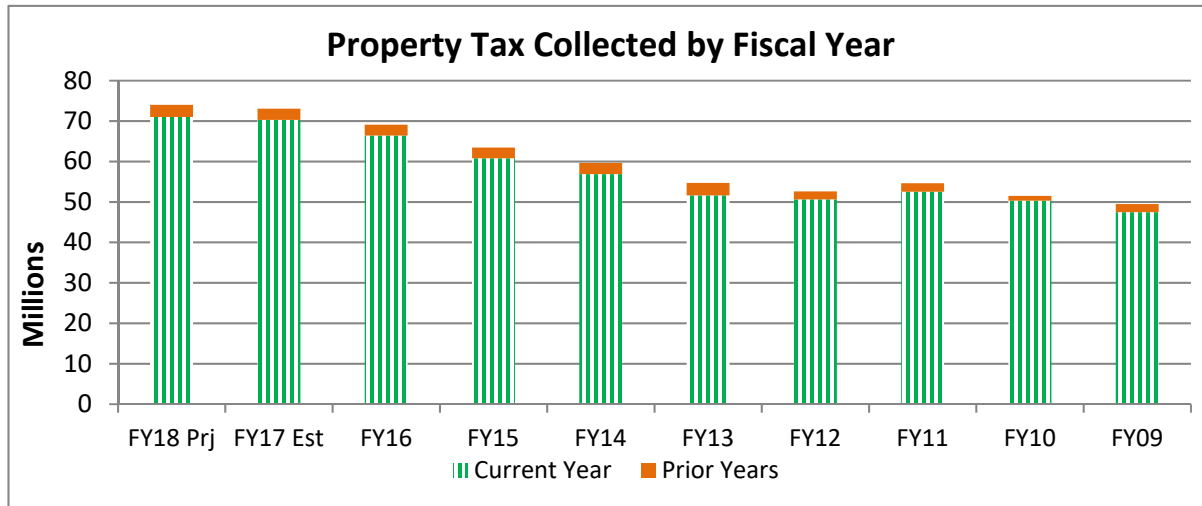
Other accomplishments during the fiscal year that is coming to a close include:

- Created a training program and supervised a clerical intern placement and a cardinal person using the procedures written.
- 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

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	52,500	54,570	51,180	52,142	56,029
Fees, Permits, Fines, Service Charges	21,100	29,498	26,100	23,534	30,844
Other Resources	0	0	0	0	42
Current Year Restricted	73,600	84,068	77,280	75,675	86,915
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	73,600	84,068	77,280	75,675	86,915
Expenditures					
Salary	102,229	87,546	93,524	87,177	82,961
Benefits	61,527	47,229	53,757	40,034	49,332
PR Transfers (PERS Bond & Reserve)	6,740	7,942	9,187	9,361	10,145
Personnel	170,496	142,717	156,468	136,572	142,439
Materials & Services	94,410	75,094	72,500	50,615	51,954
Capital	0	0	0	0	0
Program Budget	264,906	217,811	228,968	187,187	194,393
Debt	0	0	0	0	0
Transfers Out (admin alloc)	72,137	76,613	76,613	56,289	53,924
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	337,043	294,424	305,580	243,477	248,317
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(263,443)	(210,355)	(228,301)	(167,801)	(161,403)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	1.75
FY17 (no furloughs)	1.65
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

Columbia County

General Fund Tax Office

Account: 100-03

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
R25 Fees, Lic, Perm, Fines								
1,124	1,100	1,100	1,101	100-03-00-3250	Data Processing Fees		1,100	1,100
29,719	22,434	25,000	16,715	100-03-00-3255	Tax Collection Fees		20,000	20,000
30,844	23,534	26,100	17,816		Fees, Lic, Perm, Fines, Totals:		21,100	21,100
R36 Grant: State, Local								
56,029	52,142	51,180	30,260	100-03-16-3619	A&T Grant		52,500	52,500
56,029	52,142	51,180	30,260		Grant: State, Local Totals:		52,500	52,500
R65 Other Resources (Restr)								
42	0	0	0	100-03-00-3100	Refund of Expenses		0	0
42	0	0	0		Other Resources (Restr) Totals:		0	0
86,915	75,675	77,280	48,076		REVENUES TOTALS:		73,600	73,600
E1 Personal Services								
5,229	5,541	5,873	4,363	100-03-00-4002	Director, Finance and Taxation	0.05	6,043	6,043
20,828	55,261	53,838	39,113	100-03-00-4011	Tax Collector	0.85	63,570	63,570
29,550	0	0	0	100-03-00-4013	Administrator, Tax & Grants		0	0
2,353	2,476	2,612	1,996	100-03-00-4050	Accountant I	0.05	2,901	2,719
23,446	1,750	1,923	1,429	100-03-00-4056	Accounting Clerk II	0.05	2,151	2,017
0	20,396	23,778	16,058	100-03-00-4057	Accounting Clerk I	0.75	46,260	24,380
1,541	1,430	2,500	1,313	100-03-00-4085	Extra Help		2,500	2,500
15	324	3,000	254	100-03-00-4090	Overtime		1,000	1,000
11,084	6,744	7,420	4,625	100-03-00-4101	PERS ER		13,223	11,627
6,440	6,822	7,155	5,091	100-03-00-4102	FICA Tax		9,519	7,821
90	45	90	68	100-03-00-4103	Worker's Compensation Ins.		120	99
33,041	21,400	33,115	20,930	100-03-00-4104	Insurance Benefits		53,234	35,435
35	49	47	34	100-03-00-4105	WBF		62	51
-1,359	514	468	32	100-03-00-4106	Unemployment Insurance		622	511
0	4,459	5,461	2,985	100-03-00-4109	PERS EE 6%		7,316	5,984
132,294	127,211	147,281	98,292		Personal Services Totals:	1.75	208,520	163,756
E2 Materials and Services								
39	1,993	4,000	786	100-03-00-4320	Postage		4,500	4,500
297	572	600	271	100-03-00-4321	Office Supplies and Expenses		600	600
284	522	700	664	100-03-00-4322	Copier Maintenance		800	800
1,210	1,210	1,500	605	100-03-00-4323	Machine Maint & Repair		1,500	1,500
1,144	0	2,000	408	100-03-00-4520	Accounting Software		2,000	2,000
210	1,049	500	483	100-03-00-4522	Small Equipment		10,000	5,000
0	95	100	42	100-03-00-4550	Reference Materials		100	100
22,800	16,400	16,250	10,089	100-03-00-4551	Foreclosure Lien Holder Search		18,000	18,000
1,060	910	1,200	1,335	100-03-00-4553	Microfiche Services		1,200	1,200
2,068	3,949	5,000	2,897	100-03-00-4554	Tax Statement Printing		5,000	5,000
16,429	15,324	15,000	12,944	100-03-00-4555	Tax Statment Mailing Service		15,000	15,000
50	150	200	200	100-03-00-4588	Fidelity Bond-Tax Collector		200	200
746	561	2,000	734	100-03-00-4701	Advertising		2,000	2,000
94	0	0	0	100-03-00-4705	Banking Services		0	0
164	385	300	291	100-03-00-4710	Mileage		500	500
1,390	2,463	4,000	2,996	100-03-00-4720	Conferences and Training		4,500	4,500
213	135	150	135	100-03-00-4730	Membership Dues		150	150
3,756	4,898	19,000	20,502	100-03-00-4841	Contract Temporary Services		7,500	33,360
51,954	50,615	72,500	55,382		Materials and Services Totals:		73,550	94,410
E5 Transfer Exp								
6,576	6,091	6,547	3,578	100-03-00-4107	PERS Bond		7,999	6,740
3,569	3,270	2,640	1,443	100-03-00-4108	PERS 822		3,536	0
53,924	56,289	76,613	57,460	100-03-00-4593	Administrative Allocation		72,137	72,137
64,069	65,651	85,799	62,480		Transfer Exp Totals:		83,672	78,877
248,317	243,477	305,580	216,154		EXPENDITURES TOTALS:	1.75	365,742	337,043
-161,403	-167,801	-228,301	-168,079		Tax Office Totals:		-292,142	-263,443

County Clerk's Office - General Fund 100-04

The Columbia County Clerk's office strives to promote the highest level of customer service that reflects value and integrity while using our resources for efficient records management at the lowest possible cost.

The Clerk's Office provides a range of mandated recording services which include the receipting, indexing, storage and retrieval of a variety of legal documents pertaining to the ownership of real property; Such documents include but are not limited to Deeds, Mortgages, Contracts, Liens, Easements, Subdivisions, and Partition plats.

Power of Attorney and Military Discharge documents are also recorded and maintained in the County Clerk's Office.

Other services include issuing Marriage Licenses and Death Certificates, Processing of Passport Applications and managing and coordinating Board of Property Tax Appeals. The Clerk's Office provides research assistance for a wide variety of recorded documents.

The County Information phone line is covered by the Clerk's office, whereby staff direct calls to various County offices and assists with requests in finding outside County agencies and businesses.

Sorting and distribution of the incoming mail and packages for all County departments from the US Postal Service, FedEx, and UPS is also performed daily.

FY2017-2018 Highlights and Significant Changes

E-RECORDING:

E-Recording will begin this fiscal year and Oregon State Statutes regarding recording will be followed. The process of recording documents can be done efficiently and faster online.

PASSPORT PICTURES:

Implementation of issuing passport pictures at the County Clerk's Office will be an added service for our passport customers as well as increased revenue for the County.

PASSPORT APPLICATIONS:

The demands for passports have increased and we anticipate the trend to continue into the next year. In FY16 we processed 546 passports and for FY17 we are on track for approximately 671 applications.

SCANNING & INDEXING OF OLD DOCUMENTS:

With an added part time support person we are looking forward to scanning and indexing into the "Helion" system the older documents which are currently on microfiche. This will provide

immediate access to older recorded documents, eliminating the need to access the fragile microfiche.

RECORDING DOCUMENT INCREASE:

With the increase of recorded Subdivisions and Partition plats, we anticipate an increase in the recording of Real Property documents.

FY2016-2017 Accomplishments

UPDATED READER/PRINTER:

The update of the reader/printer with a “Scanpro 3000” has greatly improved the quality of the microfiche copies we provide for our customers.

OPEN FIVE DAYS A WEEK:

Fiscal year 2016-2017 the Clerk’s office opened 5 days a week

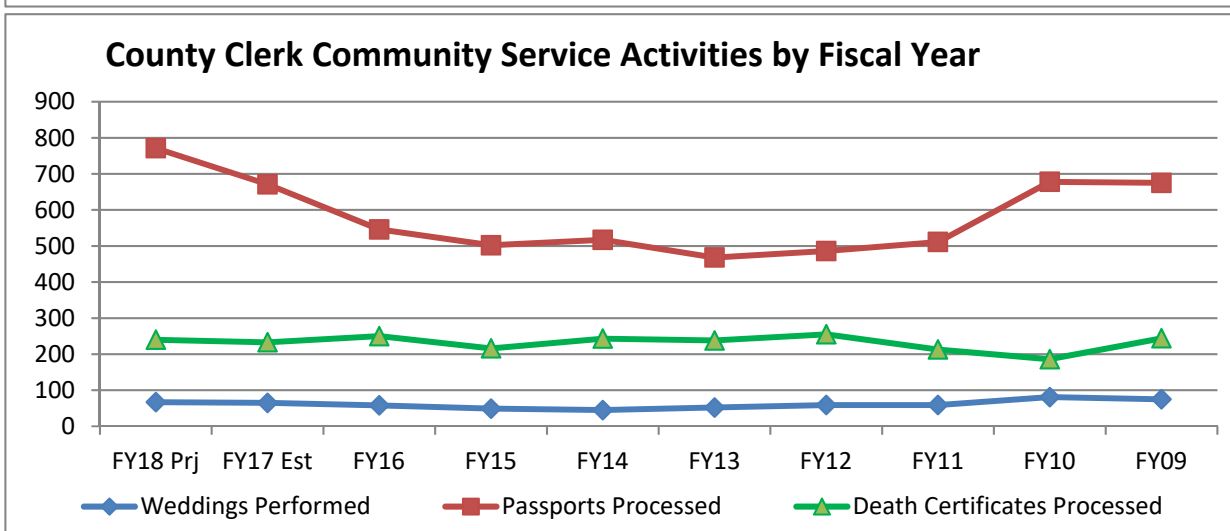
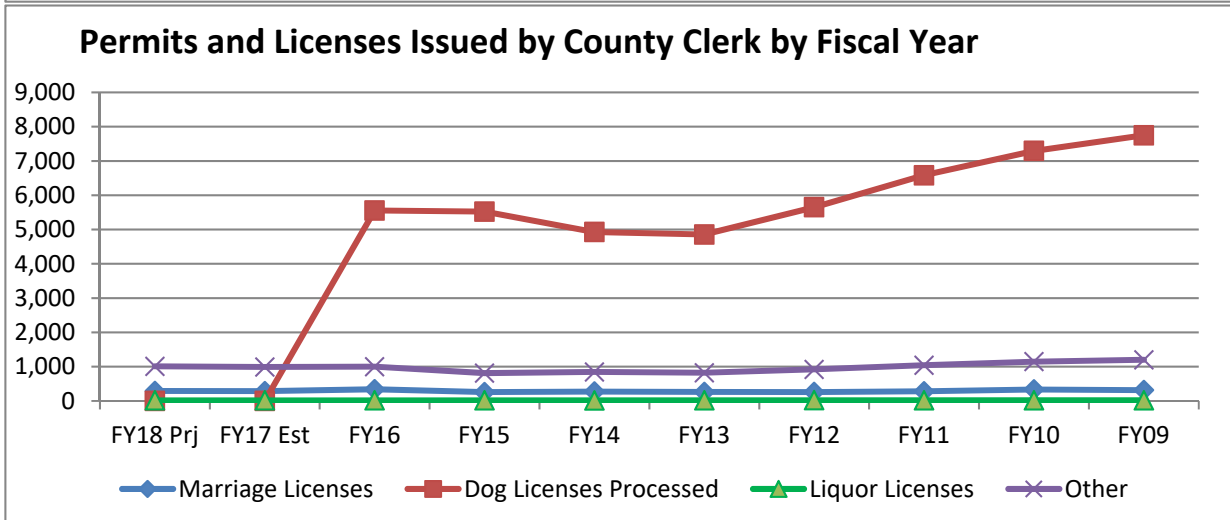
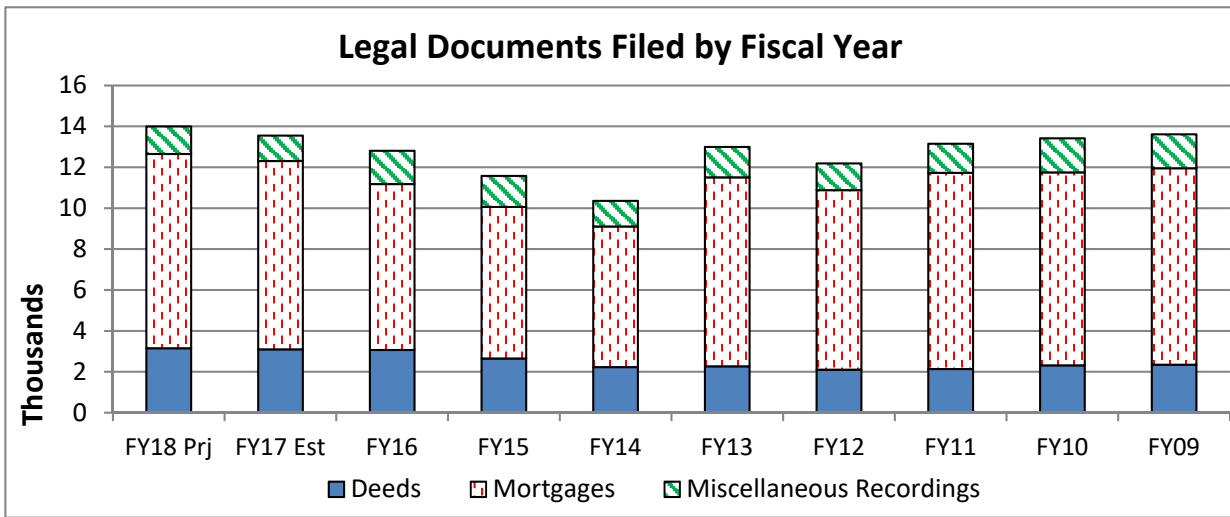
INCREASED DEMANDS ON THE CLERK’S OFFICE:

With the increased demand for services provided by the Clerk’s office, the staff was able to maintain a stable and reliable level of operation and service.

County Clerk

Columbia County, Oregon

Operating Indicators - Last 10 years



Columbia County

General Fund

County Clerk

Account: 100-04

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	22,981	32,975	31,296	28,678	25,335
Total Beginning Balance	22,981	32,975	31,296	28,678	25,335
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	468,869	459,202	383,866	394,489	348,009
Other Resources	269	261	150	222	5,209
Current Year Restricted	469,137	459,463	384,016	394,711	353,218
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	492,119	492,438	415,312	423,390	378,554
Expenditures					
Salary	147,875	139,973	143,373	133,504	123,879
Benefits	69,057	64,199	63,811	64,228	55,483
PR Transfers (PERS Bond & Reserve)	9,042	14,123	13,095	16,105	14,531
Personnel	225,974	218,295	220,279	213,837	193,894
Materials & Services	62,920	41,513	44,750	22,917	35,660
Capital	7,500	8,755	0	0	0
Program Budget	296,394	268,563	265,029	236,754	229,553
Debt	0	0	0	0	0
Transfers Out (admin alloc)	75,587	87,793	87,793	64,251	63,813
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	371,981	356,356	352,822	301,005	293,366
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	94,223	113,101	31,194	89,409	56,509
Restr Funds Carried Forward	25,915	22,981	31,296	32,975	28,678

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

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	2.46
FY17 (no furloughs)	2.46
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

Columbia County

General Fund County Clerk

Account: 100-04

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				R15	Beginning Bal (Grants, Rsrve)			
25,335	28,678	31,296	32,975	100-04-01-3004	Clerk Recording Fund		22,481	22,981
25,335	28,678	31,296	32,975		Beginning Bal (Grants, Rsrve) Totals:		22,481	22,981
				R21	Fees Lic Perm Fines Unrest			
289,693	325,858	318,150	291,660	100-04-00-3250	Clerk's Fees		391,400	408,000
11,528	12,249	11,000	13,290	100-04-00-3251	Document Charges		13,676	14,706
4,262	4,705	4,200	3,931	100-04-00-3252	Clerk's 5% of Surveyor Fees		5,253	5,253
17,250	24,615	27,000	21,485	100-04-00-3253	Death Certificates		27,810	29,870
475	450	100	450	100-04-00-3255	Liquor Licenses		100	100
4,226	4,704	4,200	3,930	100-04-00-3256	GIS Handling Fee		5,150	5,150
15,519	16,011	14,000	124	100-04-00-3257	Clerk's Dog License Fee		0	0
342,952	388,591	378,650	334,869		Fees Lic Perm Fines Unrest Totals:		443,389	463,079
				R25	Fees, Lic, Perm, Fines,			
4,902	5,228	5,000	4,445	100-04-01-3257	A&T 5% Recording Fee		5,150	5,665
4,902	5,228	5,000	4,445		Fees, Lic, Perm, Fines, Totals:		5,150	5,665
				R27	Fee,Srvce Chrg (Stat/Loc)			
156	671	216	109	100-04-00-3041	ATM service fee		125	125
156	671	216	109		Fee,Srvce Chrg (Stat/Loc) Totals:		125	125
				R55	Transfer Revenue			
				R65	Other Resources (Restr)			
5,074	30	0	0	100-04-00-3100	Reimb of Exps		0	0
136	193	150	240	100-04-01-3020	Records Interest		269	269
5,209	222	150	240		Other Resources (Restr) Totals:		269	269
378,554	423,390	415,312	372,638		REVENUES TOTALS:		471,414	492,119
				E1	Personal Services			
74,756	77,717	81,141	60,858	100-04-00-4001	Personnel	1.00	82,846	82,846
41,931	44,774	48,107	35,900	100-04-00-4052	Administrative Assistant	1.00	53,804	50,442
7,193	0	0	0	100-04-00-4057	Clerk I		0	0
0	10,938	13,626	5,843	100-04-00-4085	Temp Help	0.46	14,087	14,087
0	75	500	4	100-04-00-4090	Overtime		500	500
15,983	10,890	10,835	8,374	100-04-00-4101	PERS ER		15,669	15,427
9,256	9,949	10,968	7,645	100-04-00-4102	FICA Tax		11,570	11,312
137	56	139	108	100-04-00-4103	Worker's Compensation Ins.		146	143
31,872	34,491	33,296	24,805	100-04-00-4104	Insurance Benefits		35,404	33,334
51	71	72	50	100-04-00-4105	WBF		76	74
-1,815	782	717	51	100-04-00-4106	Unemployment Insurance		756	739
0	7,989	7,785	6,156	100-04-00-4109	PERS EE 6%		8,229	8,027
179,363	197,732	207,184	149,795		Personal Services Totals:	2.46	223,087	216,932

Columbia County

General Fund County Clerk

Account: 100-04

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E2	Materials and Services			
2,164	938	200	334	100-04-00-4321	Supplies		300	300
1,610	2,191	2,400	1,007	100-04-00-4322	Copier Maintenance		2,400	2,400
0	0	0	1,162	100-04-00-4402	BOPTA Expense		1,690	1,690
16,850	13,097	17,100	16,738	100-04-00-4520	Clerk's System Annual Maint		17,100	17,240
0	2,320	3,000	0	100-04-00-4522	Small Equipment		5,000	5,000
7,048	0	0	0	100-04-00-4525	Software		1,200	1,200
252	0	1,000	0	100-04-00-4531	Fees & Exp-Med Investigator		1,000	1,000
740	0	1,500	0	100-04-00-4634	Book Binding & Repair		1,500	1,500
159	374	800	586	100-04-00-4710	Mileage		800	800
953	1,371	1,400	1,334	100-04-00-4720	Conferences and Training		1,400	1,400
302	250	350	350	100-04-00-4730	Membership Dues		350	350
3,967	1,253	5,000	3,096	100-04-00-4740	Film and Supplies		5,000	5,000
0	0	0	0	100-04-00-4841	Temporary Help		22,040	22,040
-1	0	0	0	100-04-00-4901	Misc		0	0
0	181	2,000	198	100-04-01-4635	Equipment Repair		2,000	2,000
1,616	942	10,000	1,570	100-04-01-4870	Recording Fund Expenses		1,000	1,000
35,660	22,917	44,750	26,375		Materials and Services Totals:		62,780	62,920
				E3	Capital Outlay			
0	0	0	0	100-04-00-5002	Capital Equipment		7,500	7,500
0	0	0	8,755	100-04-01-5001	Capital Recording Fund		0	0
0	0	0	8,755		Capital Outlay Totals:		7,500	7,500
				E5	Transfer Exp			
9,397	10,444	9,332	7,377	100-04-00-4107	PERS Bond		8,998	9,042
5,134	5,662	3,763	2,976	100-04-00-4108	PERS 822		3,977	0
63,813	64,251	87,793	65,845	100-04-00-4593	Administrative Allocation		75,587	75,587
78,344	80,356	100,887	76,198		Transfer Exp Totals:		88,562	84,629
293,366	301,005	352,822	261,123		EXPENDITURES TOTALS:	2.46	381,929	371,981
85,188	122,385	62,490	111,514		Clerk's Office Totals:		89,484	120,138

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.

There are four designated statewide election days set in statute, March, May, September and November. As it stands currently, elections are scheduled only for November (General) and May (Districts). Regularly scheduled Elections in Columbia County for March and September are rare and typically generated from local level governments. As an exception to the four election dates mentioned above, a recall election could be called at any time of the year and would be impossible to predict.

FY2017-2018 Highlights and Significant Changes

May 15 2018 Primary Election. The 2018 primary is a mid-term election and will have less turn out than the 2016. Nonetheless, a Primary election is the most complex type of election and will require extensive planning and execution.

Voter Registration. Voter registration will continue to increase; not at the rate seen in 2016 but at a rate greater than over the previous decade.

The automatic data feed of voter information from DMV (via the “Motor Voter” legislation of 2016) not only registers new voters but also, by updating addresses of current voters, keeps voter’s registrations active on the rolls in situations where, pre 2016, a voter’s registration would have lapsed by failing to update.

From 2005 to 2015, Columbia County monthly average voter registration rose from 27704 to 28545, an increase of 841 voters/month over 10 years.

2017-2018 estimate. After adjusting for a one time influx of registrations incorporated from DMV records up to 3 years in the past and also adjusting for the influx of registrations due to the 2016 presidential election, Columbia County’s 2016’s voter registration increased by 298 voters a month. This could carry over to the next year, but seems high sided and unlikely. A more realistic estimate would be 200 voters a month or an increase of 2400 over the next year.

Increased voter registration and new registration activity require added cost and resources in the form of labor hours to register and maintain, correspondence, postage. As an added data stream used in parallel with other methods of receiving update information, this increased voter count does not come with a linear resource cost. Correspondence activity (voter

notification cards) and duplicate information has increased at a disproportionate amount to net gain.

For elections specifically, increased voter registrations require additional ballots, ballot materials, postage, and labor hours to process. Additionally, should registrations actually result in voter turnout, an increase in scanner hours, election board labor hours and processing time would result.

FY2016-2017 Accomplishments

The following elections were carried out:

- **November 8, 2016 General Election**
- **May 16, 2017 Special District Elections**
In progress at time of writing.

November 8 2016 General Election. This was the largest Columbia County election to date in terms of registered voters, ballots sent and ballots cast.

Compared to the November 2008 General Election (the most recent-most similar election):

<u>2016</u>	<u>2008</u>
34291 voters	28937 voters
27029 ballots cast	24986 ballots cast
78.8% turnout	86.35% turnout

Voter registration. Voter registration increased by approximately 5200 voters during FY 2016-2017, a 17 percent increase.

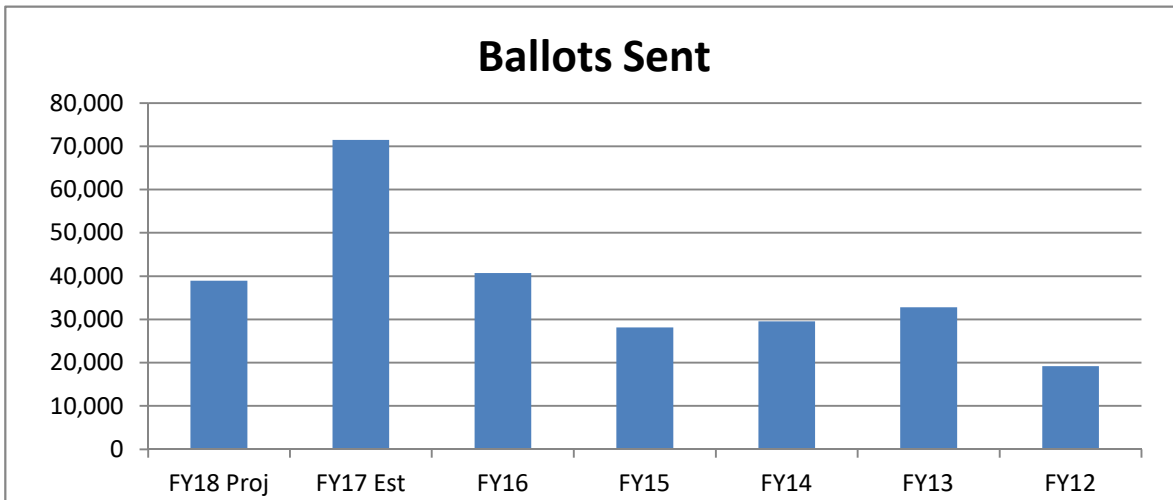
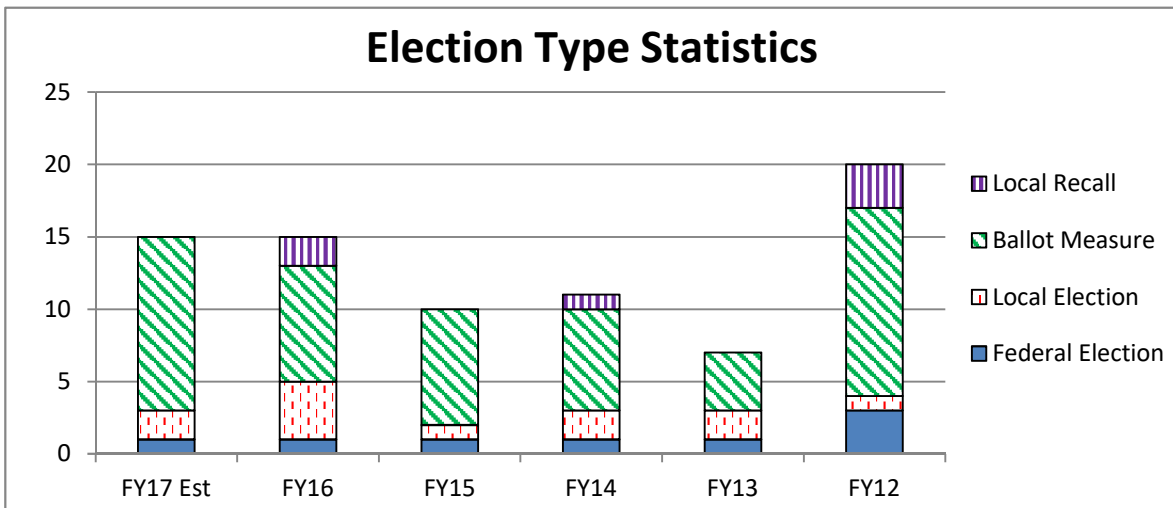
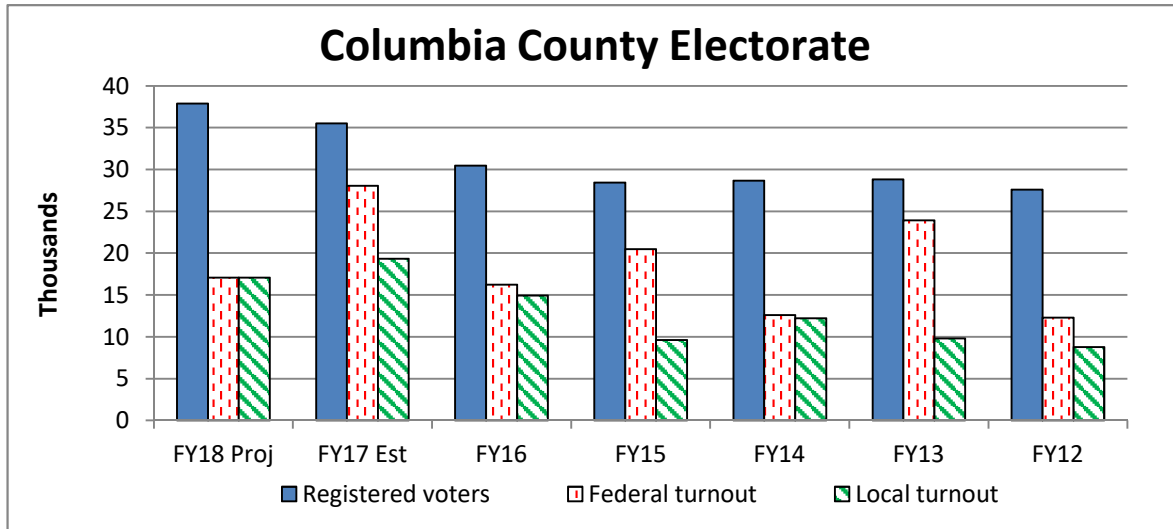
- Motor Voter phase II (the one time incorporation of DMV records up to 3 years in the past) accounted for 2000 of these registrations.
- Voter interest in the November election can be attributed for roughly a 1500-voter increase in the months prior to November.

Procurement of new tabulation system. At time of this writing, a new tabulation machine is in the process of being procured and will be used for the May district election. This will be an election with a lower received ballot count and the election will provide an excellent environment to train and familiarize staff with the new equipment and streamline processes to increase efficiency and decrease labor cost.

County Clerk: Elections

Columbia County, Oregon

Operating Indicators



Columbia County

General Fund

Elections Account: 100-05

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	164
Fees, Permits, Fines, Service Charges	16,000	16,000	31,000	16,994	37,473
Other Resources	0	0	0	0	161
Current Year Restricted	16,000	16,000	31,000	16,994	37,797
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	16,000	16,000	31,000	16,994	37,797
Expenditures					
Salary	58,557	58,449	70,179	57,323	76,845
Benefits	14,235	12,052	13,429	10,609	16,523
PR Transfers (PERS Bond & Reserve)	3,957	5,896	7,083	6,629	7,337
Personnel	76,749	76,397	90,691	74,561	100,705
Materials & Services	56,350	71,606	85,350	41,324	65,658
Capital	6,749	6,749	6,750	6,749	6,749
Program Budget	139,848	154,752	182,791	122,635	173,113
Debt	0	0	0	0	0
Transfers Out (admin alloc)	56,753	69,828	69,828	46,676	47,661
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	196,601	224,580	252,620	169,310	220,773
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(180,601)	(208,580)	(221,620)	(152,317)	(182,976)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	0.85
FY17 (no furloughs)	1.32
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

Columbia County

General Fund Elections

Account: 100-05

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
1,567	4,298	6,000	5,139	100-05-00-3250	Election Costs Reimb - State		4,000	4,000
35,906	12,696	25,000	2,420	100-05-00-3251	Election Costs Reimb - Local		12,000	12,000
37,473	16,994	31,000	7,560		Fees, Lic, Perm, Fines, Totals:		16,000	16,000
				R35	Grant: Federal			
164	0	0	0	100-05-00-3255	HAVA grant		0	0
164	0	0	0		Grant: Federal Totals:		0	0
				R65	Other Resources (Restr)			
145	0	0	0	100-05-00-3100	Reimb of Exps		0	0
16	0	0	0	100-05-00-3120	Miscellaneous Revenue		0	0
161	0	0	0		Other Resources (Restr) Totals:		0	0
37,797	16,994	31,000	7,560		REVENUES TOTALS:		16,000	16,000
				E1	Personal Services			
69,878	46,583	58,179	40,125	100-05-00-4022	Elections Supervisor	0.85	60,327	56,557
6,900	5,075	10,000	19	100-05-00-4085	Part-Time Help		0	0
67	5,665	2,000	1,885	100-05-00-4090	Overtime		2,000	2,000
7,595	2,607	3,284	1,966	100-05-00-4101	PERS ER		4,481	4,210
5,836	4,387	5,369	3,202	100-05-00-4102	FICA Tax		4,768	4,480
103	14	68	54	100-05-00-4103	Worker's Compensation Ins.		60	57
3,985	86	112	1,029	100-05-00-4104	Insurance Benefits		1,653	1,653
32	33	35	17	100-05-00-4105	WBF		31	29
-1,029	299	351	21	100-05-00-4106	Unemployment Insurance		312	293
0	3,183	4,211	2,521	100-05-00-4109	PERS EE 6%		3,740	3,513
93,368	67,933	83,609	50,839		Personal Services Totals:	0.85	77,372	72,792
				E2	Materials and Services			
117	133	550	56	100-05-00-4321	Office Supplies and Expenses		1,000	1,000
481	5	500	44	100-05-00-4322	Copier Maintenance		500	500
426	99	700	163	100-05-00-4710	Mileage		1,000	1,000
185	489	750	476	100-05-00-4720	Conferences and Training		1,000	1,000
0	0	100	0	100-05-00-4730	Membership Dues		100	100
0	7,240	0	0	100-05-00-4751	Service Agreement		0	0
0	0	250	0	100-05-00-4754	Misc election supplies		250	250
64,448	33,359	80,000	52,055	100-05-00-4761	Election Distri/County Portion		50,000	50,000
0	0	2,500	0	100-05-00-4763	Local District Elections		2,500	2,500
65,658	41,324	85,350	52,794		Materials and Services Totals:		56,350	56,350
				E3	Capital Outlay			
6,749	6,749	6,750	6,749	100-05-00-5015	OCVR		6,749	6,749
6,749	6,749	6,750	6,749		Capital Outlay Totals:		6,749	6,749
				E5	Transfer Exp			
4,848	4,301	5,048	3,021	100-05-00-4107	PERS Bond		4,089	3,957
2,489	2,328	2,035	1,218	100-05-00-4108	PERS 822		1,807	0
47,661	46,676	69,828	52,371	100-05-00-4593	Administrative Allocation		56,753	56,753
54,998	53,304	76,911	56,610		Transfer Exp Totals:		62,649	60,710
220,773	169,310	252,620	166,993		EXPENDITURES TOTALS:	0.85	203,121	196,601
-182,976	-152,317	-221,620	-159,433		Elections Totals:		-187,121	-180,601

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 other 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.

FY2017-2018 Highlights and Significant Changes

Two new enforcement positions have been added to the Sheriff's Office. A new deputy position and a new detective position will help us both in increasing response abilities to emergency calls and improve our ability to follow up on the most serious criminal offenses-- doubling our ability to conduct complex criminal investigations.

The Sheriff's Office renewed its augmentation agreements with the Cities of Vernonia and Columbia City. A third augmentation agreement also remains in place with the City of Clatskanie, where we are continuing to provide police services for the City after our first successful contracting experience last year.

The rank of undersheriff will not be filled. In an effort to flatten our command structure and put more supervision out on the road, the enforcement command structure has gone from having an undersheriff, a lieutenant and a sergeant, to having a lieutenant (in command of the division) and two sergeants.

The Marine Patrol Unit leadership was placed under one of the patrol sergeants, with a program coordinator, marine deputy and marine safety officer under that sergeant's leadership.

The Columbia Enforcement Narcotics Team (CENT) now works under the Sheriff's general oversight. The Sheriff continues to report to the CENT Board of Directors, which consists of the chiefs of police in Columbia County and a representative from the Oregon State Police.

Dog licensing is now fully under the Sheriff's Office, including the expansion of means by which the public may obtain their licenses for their dogs. Participating veterinary clinics, The Columbia Humane Society, and a new, online dog licensing program all give Columbia County dog owners greater convenience in licensing their dogs.

FY2016-2017 Accomplishments

On November 1, 2016, the Sheriff's Office began patrolling the City of Clatskanie, providing primary police services to the City. Two Deputies came over to the Sheriff's Office from the city police department, which ceased operations upon the beginning of the Contract between CCSO and the City.

Major criminal cases during the past year included the arrest of a Clatskanie man on Sodomy and Sex Abuse Charges in late June 2016. He was still in jail awaiting trial at the time of this writing. In September, a Portland woman was kidnapped, taken to a rural Columbia County roadside and beaten to death. Her body was left off the roadway. Three suspects were identified and later arrested. They remain in jail at this writing, awaiting trial. In October, the Columbia Enforcement Narcotics Team arrested three individuals on narcotics trafficking charges. In January, deputies arrested a St. Helens man on 20 counts of Sex Abuse, including Rape and Sodomy charges.

Also in January, deputies cracked a mail theft ring and arrested three suspects on Theft and other charges. Deputies also investigated an Assault inside Clatskanie when a stepfather and stepson got into a physical altercation. The investigation led to the indictment of the stepson on Felony Assault charges.

In February, a drive-by shooting suspect eluded capture, but was later taken into custody. Subsequent investigation showed that the victim of the drive-by shooting had also committed crimes and was subsequently arrested. Charges for Attempted Murder, Theft and Burglary are pending in this case.

Search and Rescue callouts numbered 10 for the year, a decrease of three over the previous year, but many of our other calls for service increased over the year. Assault calls increased by 34 percent and disturbances (both domestic and non-domestic) went up by more than 26 percent. Stolen vehicle calls were reduced by 18 percent, as shown below:

Type of Call	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	10 Year Average
Assaults	69	53	55	62	58	70	54	61	53	71	61
Robberies	1	1	0	2	1	3	0	0	0	1	1
Burglaries	103	101	96	94	120	126	117	159	73	116	110
Thefts	273	263	235	229	258	247	253	249	228	244	248
Prowlers	15	27	40	37	38	32	39	45	41	69	38
Stolen Vehicles	72	98	81	70	60	66	51	61	61	50	67
Disturbances	118	94	98	107	139	129	144	187	178	227	142
Domestic Disturb	185	157	185	190	157	182	158	189	216	272	189
Criminal Mischief	168	176	121	135	115	115	90	96	64	110	119

Domestic Disturbance calls have continued to increase over the last five years. These can be the most dangerous calls to which law enforcement officers respond. Drugs and alcohol also play a big role in instigating many domestic disturbances. We continue to reach out to our partners—and to stakeholders like Columbia Community Mental Health and Columbia County SAFE—in an effort to solve these difficult public safety dilemmas. In all, Deputies responded to more than 18,000 calls for service in 2016 - an increase of more than 25 percent over the previous year. The addition of two deputy positions in the new fiscal year will help to offset that increase.

2016 was a very busy year for our tracking canine unit. "Lars" and his handler conducted 20 building searches, locating 15 individuals; conducted 27 canine tracks with 19 captures; assisted the jail with canine presence on 12 occasions; assisted one out of state agency; and provided 4 demonstrations to schools and other groups.

Our marine and river patrol unit, consisting of 1.5 full-time deputies and a part-time supervisor, also included a number of trained reserves. The State Marine Board pays much of the cost to keep the Columbia River in our county a safe place to work and recreate, and the unit was involved in numerous boating safety and public service activities on the river and around Columbia County in 2016. Deputies also worked on improving adherence to no-wake speed zones and posting speed-limit warning buoys in the river.



Our Dog Control Officer took on more duties in 2015 with the City of St. Helens ceding its dog control program to the County. The dog control officer followed up on 1,134 complaints, issued 224 citations and had to euthanize 49 dogs.

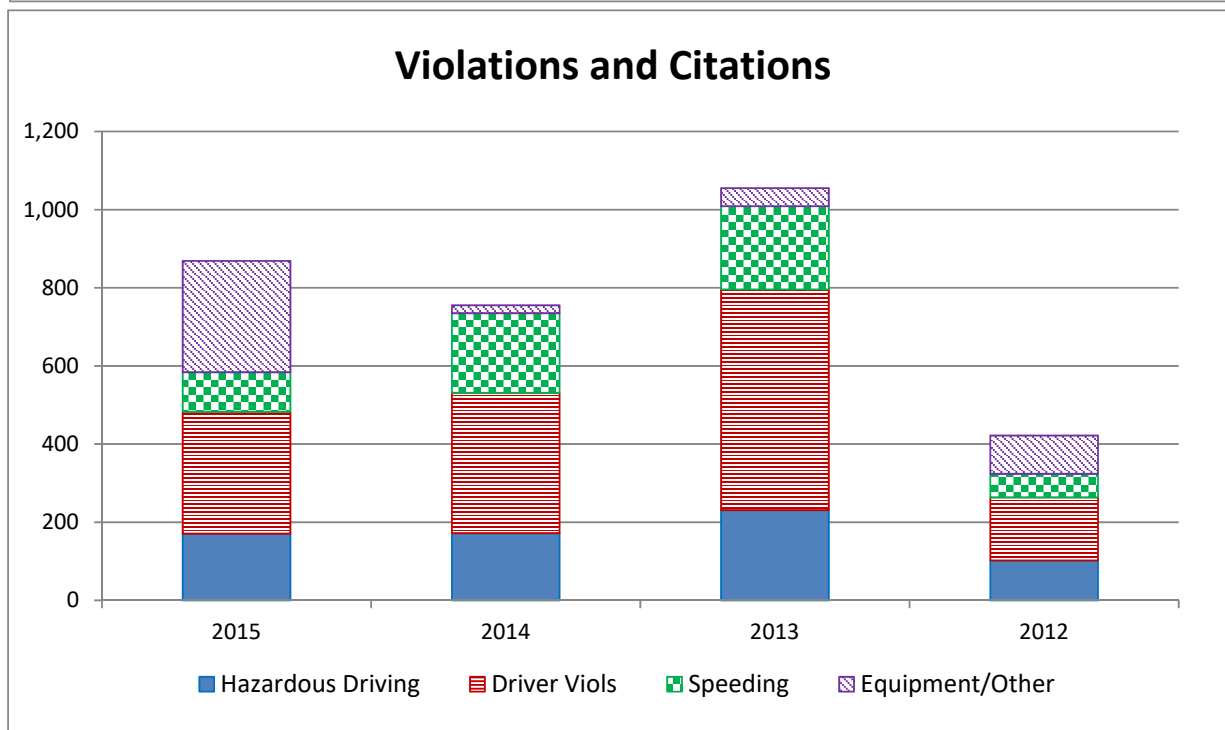
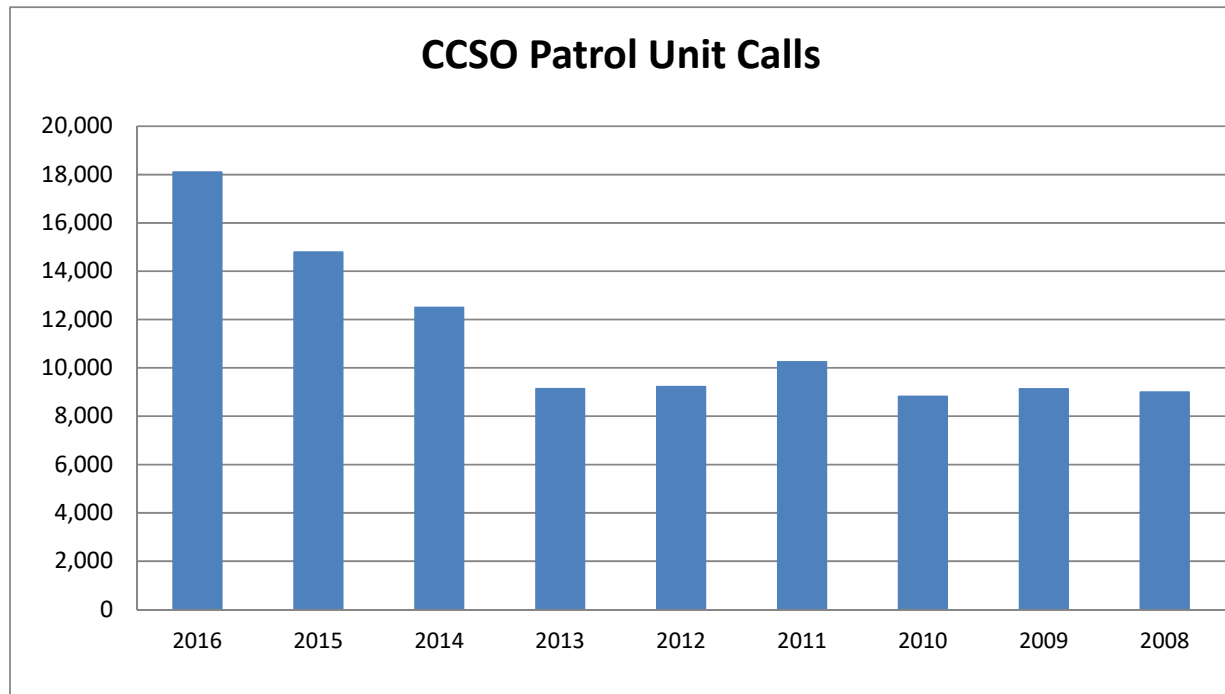
Our front office (Support Services) staff and volunteers again managed a mountain of workload in this past fiscal year. Overseeing warrants, restraining orders, all criminal reports, all handgun licensing, fingerprinting, sex offender registration and all civil process services is a big chore for two full-time clerks, one full-time civil deputy and a group of volunteers. The number of warrants processed in the front office continued to fall in 2016, as the Jail continued to hold more people for longer periods. Staff also cleared more warrants than were issued. Our civil division continued to show high numbers for civil papers processed and served, as well as concealed handgun licenses processed. You can see how those numbers have been affected since 2009 in the chart below:

Support Services Activities 2009 -2016								
	2009	2010	2011	2012	2013	2014	2015	2016
Civil Papers Processed	1,474	1,318	1,537	1,485	1,449	1,716	1,730	1,736
Civil Papers Served	1,163	1,083	1,410	1,457	1,447	1,563	1,470	1,538
Warrants Entered	-----	371	507	648	864	1,020	959	902
Warrants Cleared	-----	387	416	629	771	949	942	970
CHL Applications	668	532	744	1,050	1,396	2,179	2,095	2,425

Sheriff's Office - Patrol Division

Operating Indicators

Columbia County, Oregon

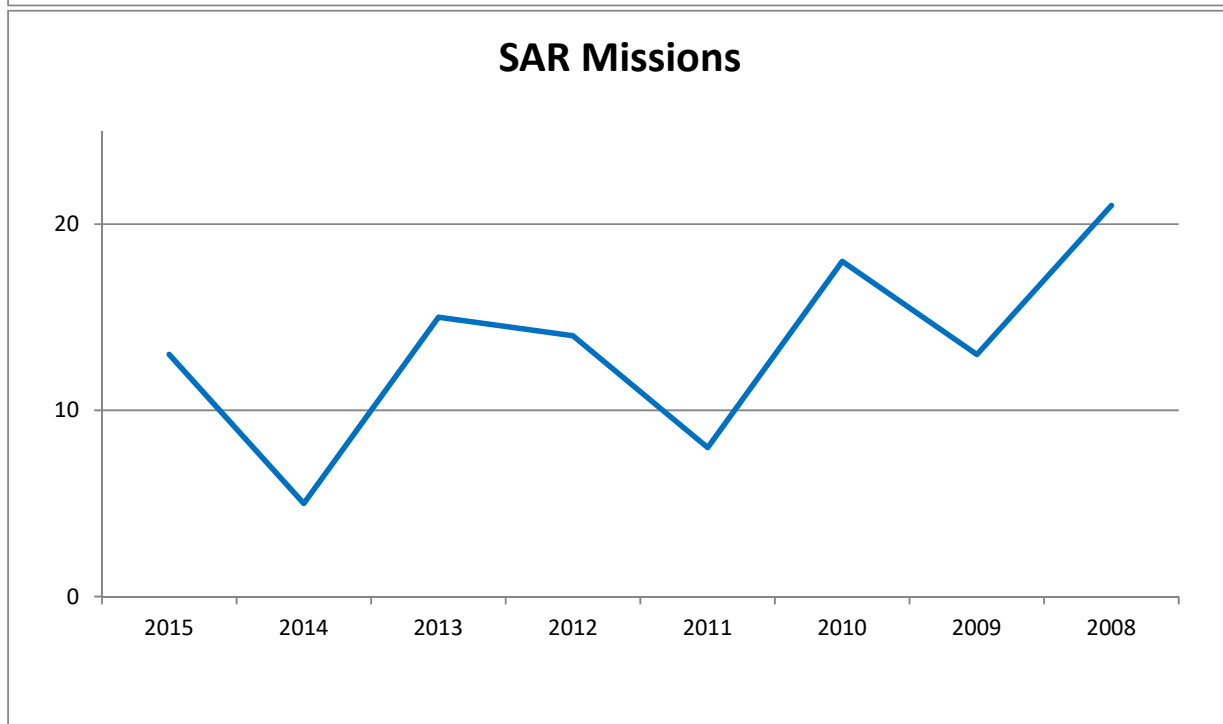
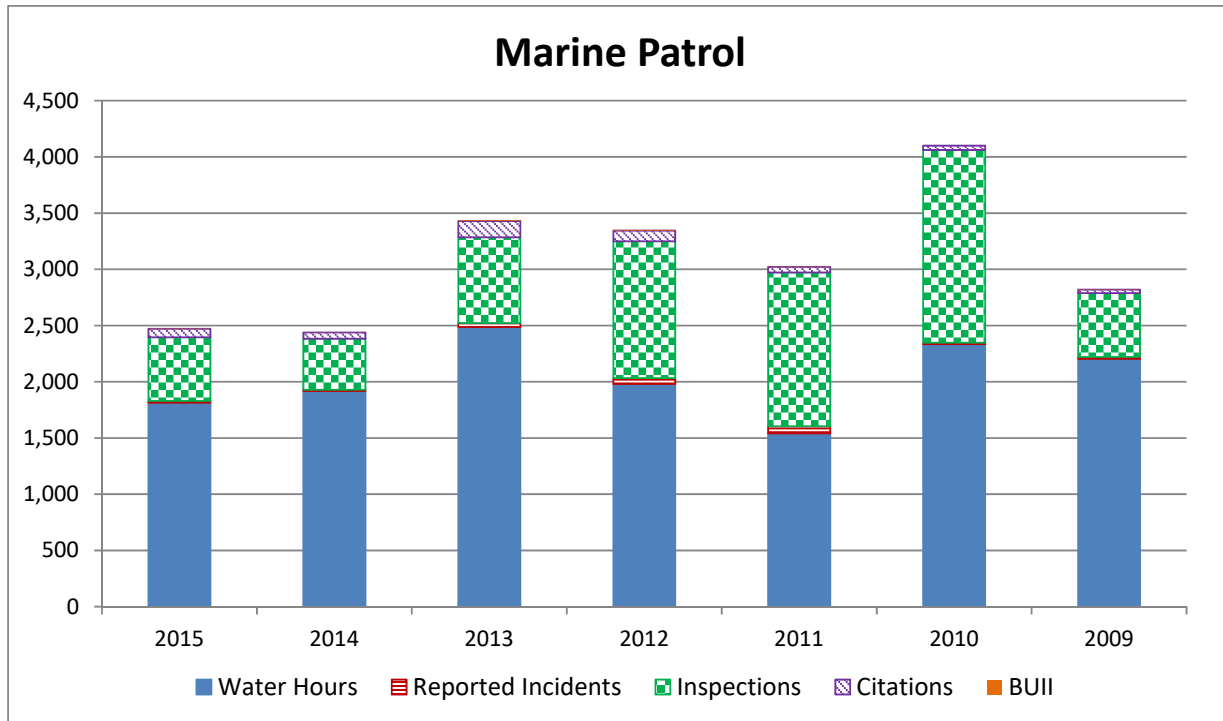


Based on Sheriff's Annual Report Data

Sheriff's Office - Special Programs

Operating Indicators

Columbia County, Oregon

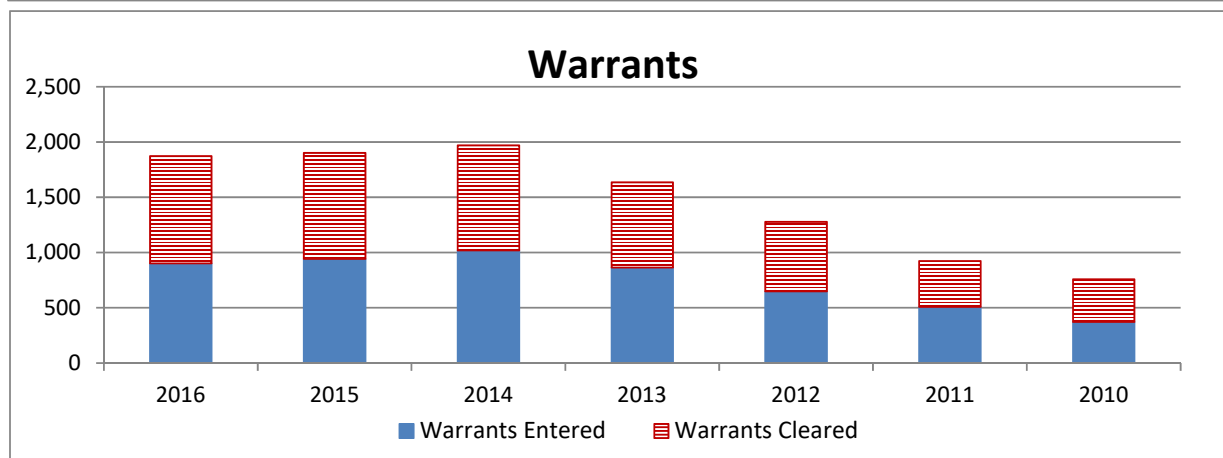
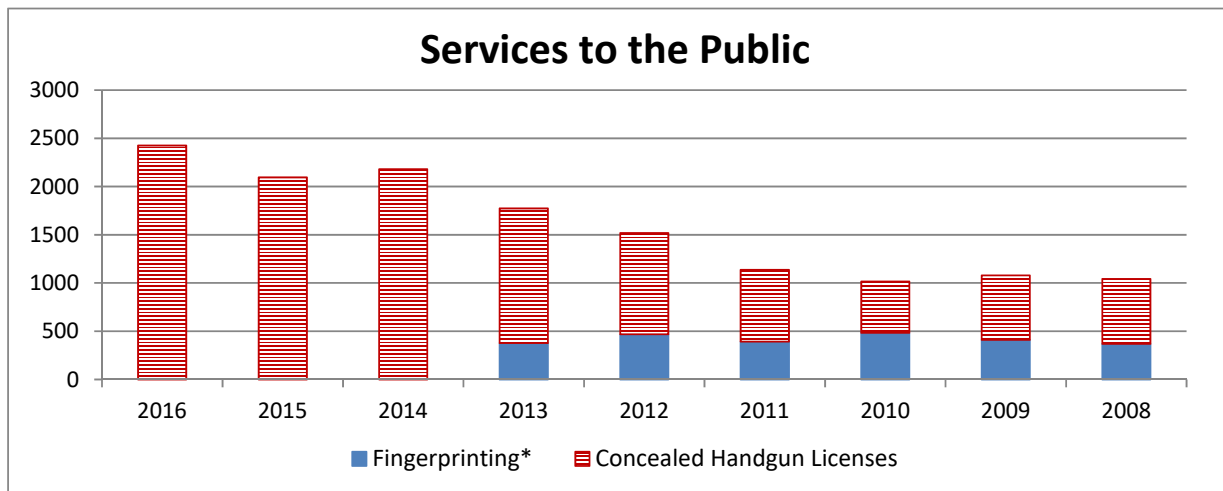
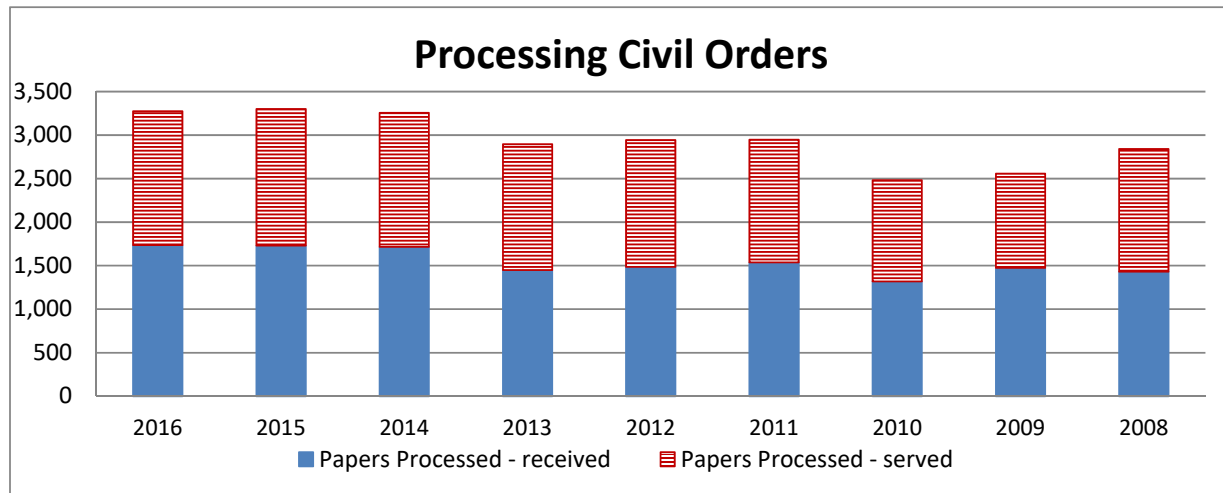


Based on Sheriff's Annual Report Data

Sheriff's Office - Civil Division

Operating Indicators

Columbia County, Oregon



Based on Sheriff's Annual Report Data

* Fingerprinting data uncited 2014 to 2016

Columbia County

General Fund Sheriff's Office Account: 100-06

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	220,000	226,355	185,889	205,102	199,365
Fees, Permits, Fines, Service Charges	656,925	698,885	673,924	466,536	438,606
Other Resources	20,000	22,480	20,000	133,142	98,194
Current Year Restricted	896,925	947,719	879,813	804,780	736,165
Transfers from County Funds	21,678	19,057	27,711	19,719	17,994
Current Year Other Resources	21,678	19,057	27,711	19,719	17,994
Total Available Resources	918,603	966,777	907,524	824,499	754,159
Expenditures					
Salary	1,304,267	1,200,452	1,118,070	988,067	935,962
Benefits	674,866	547,836	581,815	438,437	433,974
PR Transfers (PERS Bond & Reserve)	76,414	107,474	98,356	95,194	90,366
Personnel	2,055,547	1,855,762	1,798,242	1,521,699	1,460,303
Materials & Services	561,381	378,001	511,794	429,670	379,639
Capital	15,000	110,000	110,000	96,745	169,925
Program Budget	2,631,928	2,343,763	2,420,036	2,048,113	2,009,866
Debt	0	0	0	0	0
Transfers Out (admin alloc)	383,556	331,203	331,203	293,567	286,779
Transfers Out (fund pymts)	7,678	3,721	7,711	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	3,023,163	2,678,687	2,758,951	2,341,680	2,296,645
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(2,104,560)	(1,711,911)	(1,851,426)	(1,517,181)	(1,542,486)

Authorized Positions - Full Time Equivalents

FY18 (no Sheriff's Office furlough)	19.38
FY17 (no Sheriff's Office furlough)	17.05
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

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
13,589	22,765	10,000	10,854	100-06-00-3250	Sheriff's Fees		7,500	7,500
67,930	49,580	40,000	28,964	100-06-00-3251	Civil Fees		40,000	40,000
118,008	144,574	95,000	95,251	100-06-00-3252	CHL Fees		75,000	75,000
9,890	11,776	8,000	7,925	100-06-00-3253	Background Check Fees		1,000	1,000
0	8,426	0	3,873	100-06-00-3258	Inmate Fee ORS169.150&152		4,000	4,000
213	352	0	0	100-06-00-3259	Sheriff Fines		0	0
94,701	93,423	100,000	76,312	100-06-09-3250	Dog License Fees		90,000	100,000
150	150	0	330	100-06-09-3251	Dog Boarding Fees		500	500
7,740	9,130	4,000	0	100-06-09-3252	Dog Program Violation Fees		2,000	2,000
0	0	0	122	100-06-09-3253	Dog Adoption Fees		250	250
200	325	0	650	100-06-09-3254	Dog Restitution		1,000	1,000
1,186	1,035	1,000	760	100-06-09-3256	Animal Control Services		650	650
0	0	0	25	100-06-09-3257	Call Out Fees		25	25
313,606	341,536	258,000	225,066		Fees, Lic, Perm, Fines, Totals:		221,925	231,925
				R27	Fee,Srvce Chrg (Stat/Loc)			
125,000	125,000	125,000	125,000	100-06-00-3349	Enhanced Law Enforcement PGE		125,000	125,000
0	0	0	1,262	100-06-02-3105	Restitution		0	0
0	0	290,924	75,330	100-06-04-3350	Clatskanie Contract Services		300,000	300,000
125,000	125,000	415,924	201,592		Fee,Srvce Chrg (Stat/Loc) Totals:		425,000	425,000
				R35	Grant: Federal			
119	238	0	946	100-06-00-3831	DoJ Fed \$ Match		0	0
119	238	0	946		Grant: Federal Totals:		0	0
				R36	Grant: State, Local			
12,186	0	0	0	100-06-01-3558	ODOT Overtime Grant		0	0
184,120	203,595	185,889	115,805	100-06-02-3540	State Marine Board Grant		220,000	220,000
0	750	0	0	100-06-02-3612	State Marine Board		0	0
196,306	204,345	185,889	115,805		Grant: State, Local Totals:		220,000	220,000
				R37	Grant, Donation: Private			
0	0	0	500	100-06-00-3541	Donations		0	0
1,975	0	0	0	100-06-01-3600	Grants		0	0
965	520	0	35	100-06-09-3130	Donations		0	0
2,940	520	0	535		Grant, Donation: Private Totals:		0	0
				R55	Transfer Revenue			
0	0	7,711	0	100-06-00-3085	Admin & Spec Svcs Clatsk Reimb		7,678	7,678
17,994	19,719	20,000	6,820	100-06-09-3085	Restitution (xfr fund)		14,000	14,000
17,994	19,719	27,711	6,820		Transfer Revenue Totals:		21,678	21,678
				R65	Other Resources (Restr)			
15,000	88,720	0	5,000	100-06-00-3081	Gift in Kind Contribution		0	0
37,661	33,918	20,000	10,370	100-06-00-3090	Reimb Project Expenses		20,000	20,000
38,350	9,191	0	110	100-06-00-3100	Refund of Expenses		0	0
229	474	0	263	100-06-00-3105	Reimb of Cost		0	0
0	0	0	160	100-06-00-3122	Sale Surplus Assets		0	0
6,948	500	0	500	100-06-01-3110	Insurance Reimbursements		0	0
0	0	0	75	100-06-02-3100	Refund of Expenses		0	0
5	340	0	35	100-06-09-3100	Refund of Expenses		0	0
98,194	133,142	20,000	16,513		Other Resources (Restr) Totals:		20,000	20,000
754,159	824,499	907,524	567,277		REVENUES TOTALS:		908,603	918,603

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				E1	Personal Services			
45,654	46,776	47,639	24,849	100-06-00-4001	Sheriff	0.35	34,219	34,219
1,108	10,202	14,274	11,157	100-06-00-4015	Administrator	0.25	15,020	12,865
12,235	3,503	0	766	100-06-00-4052	Fiscal Assistant	0.25	0	9,342
0	31,380	27,352	20,516	100-06-00-4066	Support Supervisor	0.50	28,940	28,940
64,290	57,062	57,642	41,355	100-06-00-4076	Sr Civil Deputy	1.00	52,212	52,212
45,127	53,032	46,946	45,204	100-06-00-4077	Civil Deputy	1.00	66,461	48,105
23,547	27,697	28,226	18,977	100-06-00-4078	Evidence Tech	0.60	30,367	30,367
21,769	0	21,665	0	100-06-00-4079	Civil Clerk		0	0
19,355	18,975	1,000	5,843	100-06-00-4090	Overtime		5,000	5,000
20,210	12,664	12,017	8,801	100-06-00-4101	PERS ER		16,705	15,902
18,549	19,496	18,723	13,199	100-06-00-4102	FICA Tax		17,765	16,910
144	1,400	2,023	1,165	100-06-00-4103	Worker's Compensation Ins.		1,624	1,614
68,108	69,214	79,356	49,004	100-06-00-4104	Insurance Benefits		79,083	69,074
118	157	122	110	100-06-00-4105	WBF		116	111
-3,940	1,529	1,224	85	100-06-00-4106	Unemployment Insurance		1,161	1,105
0	8,957	9,010	5,957	100-06-00-4109	PERS EE 6%		8,994	8,324
45,718	46,620	33,438	26,456	100-06-01-4003	Undersheriff		26,371	0
53,394	15,552	600	33,659	100-06-01-4017	Lieutenant	0.95	44,124	65,373
0	11,090	50,512	45,775	100-06-01-4070	Sergeant	1.40	46,983	97,795
317,953	327,031	333,598	196,821	100-06-01-4072	Deputy Sheriff	6.63	355,807	355,807
66,895	93,592	100,000	79,509	100-06-01-4090	Overtime Pay		110,000	110,000
81,361	46,915	45,345	36,390	100-06-01-4101	PERS ER		71,036	75,136
36,314	36,636	39,638	28,619	100-06-01-4102	FICA Tax		44,621	48,117
12,082	4,725	8,452	4,864	100-06-01-4103	Worker's Compensation Ins.		8,612	9,433
113,020	98,574	136,756	80,879	100-06-01-4104	Insurance Benefits		158,969	167,947
151	224	257	183	100-06-01-4105	WBF		292	314
-10,119	2,980	2,598	191	100-06-01-4106	Unemployment Expense		2,916	3,145
0	25,110	28,298	20,390	100-06-01-4109	PERS EE 6%		32,142	34,883
31,121	69,276	85,859	28,896	100-06-02-4017	Lieutenant	0.05	44,124	3,441
0	21,413	0	51,507	100-06-02-4070	Marine Sergeant	1.00	78,952	77,849
102,356	70,959	60,798	60,524	100-06-02-4072	Marine Deputy Sheriff	1.90	97,071	97,071
31,107	17,058	12,000	21,852	100-06-02-4090	Overtime Pay		25,000	25,000
21,998	14,749	17,763	9,493	100-06-02-4101	PERS ER		16,518	23,300
12,084	13,279	12,137	12,897	100-06-02-4102	FICA Tax		18,754	15,557
4,730	903	2,923	1,648	100-06-02-4103	Worker's Compensation Ins.		3,981	3,230
31,182	36,331	39,886	15,090	100-06-02-4104	Insurance Benefits		19,891	30,557
68	74	79	77	100-06-02-4105	WBF		123	102
-2,647	774	793	82	100-06-02-4106	Unemployment Marine Shrf		1,226	1,017
0	7,587	9,519	5,255	100-06-02-4109	PERS EE 6%		7,351	9,581
0	2,477	3,160	2,223	100-06-03-4072	Deputy Sheriff		3,097	3,097
0	5,963	5,000	0	100-06-03-4090	Overtime Pay		1,000	1,000
0	737	512	195	100-06-03-4101	PERS ER		442	442
0	635	624	167	100-06-03-4102	FICA Tax		313	313
0	0	68	52	100-06-03-4103	Worker's Compensation Ins.		57	57
0	371	1,080	0	100-06-03-4104	Insurance Benefits		0	0
0	4	4	1	100-06-03-4105	WBF		2	2
0	36	41	1	100-06-03-4106	Unempl Insur		20	20
0	505	490	133	100-06-03-4109	PERS EE 6%		246	246
0	0	15,838	9,829	100-06-04-4003	Undersheriff		24,530	0
0	0	9,518	8,386	100-06-04-4070	Sergeant	0.50	15,661	34,973
0	0	89,608	56,621	100-06-04-4072	Deputy Sheriff	2.00	136,426	136,426
0	0	16,000	7,210	100-06-04-4090	Overtime		15,000	15,000
0	0	17,244	9,579	100-06-04-4101	PERS ER		23,902	22,916
0	0	10,019	5,716	100-06-04-4102	FICA Tax		14,659	14,260

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
0	0	2,495	1,910	100-06-04-4103	Worker's Compensation Ins.		3,189	3,095
0	0	40,800	19,867	100-06-04-4104	Insurance Benefits		49,984	50,522
0	0	55	35	100-06-04-4105	WBF		96	93
0	0	620	41	100-06-04-4106	Unemployment Expense		958	932
0	0	7,857	4,927	100-06-04-4109	PERS EE 6%		11,497	11,184
53,185	55,298	56,398	43,446	100-06-09-4046	Animal Control Officer	1.00	56,386	56,386
1,147	3,112	1,000	4,632	100-06-09-4090	Overtime		4,000	4,000
5,856	2,896	2,686	2,279	100-06-09-4101	PERS ER		4,342	4,342
4,143	4,407	4,391	3,614	100-06-09-4102	FICA Tax		4,620	4,620
559	215	550	323	100-06-09-4103	Workers' Compensation Ins.		540	540
21,445	22,427	21,600	16,356	100-06-09-4104	Insurance Benefits		23,295	21,970
18	32	29	23	100-06-09-4105	WBF		30	30
-1,463	348	287	24	100-06-09-4106	Unemployment Insurance		302	302
0	3,546	3,444	2,856	100-06-09-4109	PERS EE 6%		3,623	3,623
1,369,936	1,426,504	1,699,886	1,208,490		Personal Services Totals:	19.38	1,970,746	1,979,133
			E2	Materials and Services				
8,319	8,728	7,650	6,385	100-06-00-4310	Telephone, specific lines		7,500	7,500
11,670	12,082	11,000	8,223	100-06-00-4311	Cellular Phones		11,500	11,500
0	6,285	5,000	6,140	100-06-00-4320	Postage		8,000	8,000
14,362	14,915	12,000	12,677	100-06-00-4321	Office Supplies		16,000	16,000
5,004	3,568	4,000	3,094	100-06-00-4322	Copier Maintenance		3,500	3,500
49	520	0	269	100-06-00-4331	Deputies Supplies		600	600
18,990	22,615	12,500	13,440	100-06-00-4332	Sheriff's Fees		19,000	19,000
0	735	500	0	100-06-00-4343	Hiring Expense and Supplies		1,000	1,000
23	0	1,000	191	100-06-00-4345	Search & Rescue Expense		1,500	1,500
1,358	655	1,000	638	100-06-00-4350	Uniform Allowance		1,000	1,000
33,083	41,432	47,100	45,215	100-06-00-4588	GL and Property Insurance		51,997	51,997
744	240	100	592	100-06-00-4594	Refund		100	100
60,495	48,212	50,000	12,096	100-06-00-4701	Printing & Advertising		10,000	10,000
2,432	2,018	2,500	1,363	100-06-00-4711	Vehicle Fuel		2,000	2,000
612	151	1,000	1,595	100-06-00-4714	Vehicle Maintenance		0	0
-12	368	0	0	100-06-00-4715	Auto Expense		0	0
3,899	9,634	4,000	7,653	100-06-00-4720	Conferences and Training		8,000	8,000
1,453	2,231	1,500	1,032	100-06-00-4730	Membership Dues		500	500
4,971	4,782	5,000	5,300	100-06-00-4771	Computer-Teletype		0	0
3,243	4,454	1,500	1,761	100-06-00-4775	Computer Maint. Expense		3,600	3,600
1,139	1,693	750	9,976	100-06-00-4810	Investigations		2,000	2,000
20,655	403	2,000	0	100-06-00-4841	Contract Temporary Services		2,000	2,000
6,035	0	1,000	0	100-06-00-4845	Contract Legal Services		10,000	10,000
0	0	1,000	0	100-06-01-4329	Security Devices		1,000	1,000
11,710	4,885	7,500	10,085	100-06-01-4331	Deputies Supplies		14,000	14,000
604	384	500	483	100-06-01-4333	Meals		600	600
3,000	0	1,500	0	100-06-01-4343	Bulletproof Vests		4,000	4,000
3,333	1,805	5,000	2,218	100-06-01-4345	Radio & Rescue Supplies		45,000	45,000
3,948	6,759	7,500	4,262	100-06-01-4350	Uniform Allowance		5,000	5,000
340	461	1,500	314	100-06-01-4351	Dry Cleaning		1,200	1,200
0	0	15,000	0	100-06-01-4410	Auto lease		0	0
35,597	31,723	40,000	24,806	100-06-01-4711	Vehicle Fuel		40,000	40,000
0	0	0	0	100-06-01-4713	Vehicle Lease		60,000	60,000
23,659	19,968	20,000	23,512	100-06-01-4714	Vehicle Maintenance		30,000	30,000
13,493	34,345	15,000	6,640	100-06-01-4715	Auto Expense		10,000	10,000
8,536	4,332	7,000	1,708	100-06-01-4720	Expenses-Sheriff & Deputies		4,000	4,000
0	111	7,500	0	100-06-01-4772	Firing Range Training Supplies		7,500	7,500
1,853	3,728	3,000	2,038	100-06-01-4846	Contract Services		3,000	3,000
4,542	7,503	9,000	7,834	100-06-01-4847	Contract Tech PPDS		7,053	7,053

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	2017 Account	Description	2018 FTE	2018 Requested	2018 Proposed
500	502	500	586	100-06-02-4310	Phone		600	600
1,603	1,955	2,000	2,061	100-06-02-4311	Cellular Telephones		2,700	2,700
1,714	1,802	1,000	808	100-06-02-4331	Deputies Supplies		1,000	1,000
0	92	0	136	100-06-02-4345	Radio & Rescue Supplies		5,000	5,000
1,020	2,182	750	831	100-06-02-4350	Uniform Allowance		1,200	1,200
0	1,020	0	0	100-06-02-4353	Bullet Proof Vests		0	0
0	577	0	1,458	100-06-02-4510	Utilities		2,200	2,200
526	657	500	835	100-06-02-4511	Electricity - Boat House		600	600
0	0	0	21	100-06-02-4514	Garbage		45	45
63	18,799	1,000	320	100-06-02-4516	Maintenance		1,000	1,000
500	500	500	500	100-06-02-4544	Tech Asst Mo'ly Data System		1,000	1,000
5,895	5,963	6,619	8,055	100-06-02-4588	Liability Insurance		9,263	9,263
8,297	4,156	6,500	3,818	100-06-02-4711	Vehicle Fuel		5,500	5,500
0	0	15,000	0	100-06-02-4713	Vehicle Lease		0	0
3,806	201	1,000	40	100-06-02-4714	Vehicle Maintenance		1,000	1,000
2,860	2,722	3,000	2,762	100-06-02-4715	Auto Expense		3,000	3,000
2,268	2,323	1,000	4,546	100-06-02-4720	Expenses-Sheriff & Deputies		3,500	3,500
7,796	13,622	8,000	15,596	100-06-02-4740	Boat Expense		10,000	10,000
9,899	7,901	8,000	6,858	100-06-02-4741	Boat Fuel		12,000	12,000
484	9,726	4,000	3,357	100-06-02-4780	Boathouse Repair & Maint.		5,000	5,000
0	0	500	478	100-06-02-4810	Investigations		500	500
0	2,013	2,300	2,146	100-06-02-4847	Contract Tech - PPDS		2,361	2,361
0	19,037	12,500	4,118	100-06-03-4321	Supplies		5,000	5,000
0	0	3,000	0	100-06-03-4350	Uniform Allowance		1,000	1,000
0	0	0	187	100-06-03-4588	GL and Property Insurance		431	431
0	0	0	24	100-06-03-4714	Vehicle Maintenance		0	0
0	0	1,000	350	100-06-03-4715	Auto Expense		1,000	1,000
0	200	0	143	100-06-03-4720	Training, Conf & Travel		250	250
0	0	0	1,505	100-06-04-4310	Telephone		2,500	2,500
0	0	800	1,743	100-06-04-4311	Cellular Telephones		1,800	1,800
0	0	2,400	0	100-06-04-4321	Office Supplies		2,400	2,400
0	0	640	519	100-06-04-4322	Copier Maintenance		1,300	1,300
0	0	720	154	100-06-04-4331	Deputies Supplies		500	500
0	0	3,000	2,473	100-06-04-4350	Uniform Allowance		500	500
0	0	800	0	100-06-04-4351	Dry Cleaning		500	500
0	0	2,500	0	100-06-04-4353	Bulletproof Vests, Body Camera		500	500
0	0	7,392	0	100-06-04-4410	Auto Lease		7,392	7,392
0	0	720	0	100-06-04-4510	Utilities		750	750
0	0	0	1,034	100-06-04-4516	Repairs & Maintenance		500	500
0	0	16,000	0	100-06-04-4531	Non-Capital Computers		500	500
0	0	800	0	100-06-04-4544	Tech Asst Mthly Data System		0	0
0	0	14,000	5,074	100-06-04-4588	Liability Insurance		2,943	2,943
0	0	11,440	2,147	100-06-04-4711	Vehicle Fuel		12,000	12,000
0	0	5,000	1,240	100-06-04-4714	Vehicle Maintenance		5,000	5,000
0	0	6,000	12,349	100-06-04-4715	Auto Expense		2,500	2,500
0	0	3,460	0	100-06-04-4720	Expenses - Deputies Training		500	500
0	0	200	0	100-06-04-4730	Membership Dues		0	0
0	0	5,520	0	100-06-04-4845	Contract Legal Services		1,000	1,000
0	0	1,300	0	100-06-04-4847	Contract Tech - PPDS		1,222	1,222
0	753	600	368	100-06-09-4311	Cellular Phones		525	525
3,396	2,727	4,000	2	100-06-09-4320	Postage		0	0
657	984	500	4,203	100-06-09-4321	Supplies		750	750
1,771	428	500	958	100-06-09-4322	Donation Expenses		1,500	1,500
172	1,320	500	173	100-06-09-4350	Uniforms		500	500
143	0	2,900	0	100-06-09-4520	Software Maintenance		2,900	2,900

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
0	0	500	0	100-06-09-4531	computer supplies		0	0
897	1,601	1,777	1,192	100-06-09-4588	Insurance.		1,371	1,371
10	0	0	252	100-06-09-4594	Refunds		50	50
597	295	250	148	100-06-09-4675	Dog Disposal		250	250
930	815	0	0	100-06-09-4701	Advertising		0	0
3,465	2,619	4,000	1,619	100-06-09-4711	Vehicle Fuel		2,500	2,500
1,581	636	1,500	864	100-06-09-4714	Vehicle Maintenance		2,000	2,000
0	599	1,500	0	100-06-09-4715	Auto Expense		0	0
377	413	500	0	100-06-09-4720	Conferences and Training		0	0
75	75	75	75	100-06-09-4730	Membership dues		75	75
200	0	500	0	100-06-09-4750	Restitution		500	500
9,000	18,000	18,000	18,000	100-06-09-4841	Contract Temporary Services		0	36,000
0	732	732	751	100-06-09-4847	Contract Tech PPDS		852	852
379,639	429,670	511,794	338,415		Materials and Services Totals:		525,381	561,381
				E3	Capital Outlay			
154,925	51,245	100,000	0	100-06-01-5003	Replacement Vehicles		0	0
0	0	10,000	0	100-06-01-5005	Communications Cap Ex		10,000	10,000
15,000	45,500	0	5,000	100-06-01-5070	Vehicle		5,000	5,000
169,925	96,745	110,000	5,000		Capital Outlay Totals:		15,000	15,000
				E5	Transfer Exp			
11,489	11,726	10,800	7,139	100-06-00-4107	PERS Bond		9,835	9,376
6,236	6,359	4,355	2,879	100-06-00-4108	PERS 822		4,347	0
243,690	249,128	278,260	208,695	100-06-00-4593	Administrative Allocation		304,294	304,294
32,391	34,125	33,920	24,434	100-06-01-4107	PERS Bond		35,147	39,292
17,578	18,624	13,677	9,855	100-06-01-4108	PERS 822		15,535	0
10,267	10,331	11,411	6,298	100-06-02-4107	PERS Bond		8,038	10,792
5,712	5,564	4,601	2,540	100-06-02-4108	PERS 822		3,553	0
19,611	17,724	17,569	13,177	100-06-02-4593	Admin Alloc		21,464	21,464
0	714	587	160	100-06-03-4107	PERS Bond		269	277
0	370	237	64	100-06-03-4108	PERS 822		119	0
0	0	9,179	5,904	100-06-04-4107	PERS Bond		12,572	12,597
0	0	3,798	2,381	100-06-04-4108	PERS 822		5,557	0
0	0	17,299	10,812	100-06-04-4593	Central Administrative Charges		31,593	31,593
0	0	4,245	0	100-06-04-5310	CCSO Admin Cost Transfer		6,678	6,678
0	0	3,467	0	100-06-04-5311	CCSO Spectly Svcs Cost Transf		1,000	1,000
4,325	4,782	4,128	3,423	100-06-09-4107	PERS Bond		3,962	4,081
2,368	2,600	1,665	1,381	100-06-09-4108	PERS 822		1,751	0
23,478	26,714	18,076	13,557	100-06-09-4593	Central Administrative Charges		26,206	26,206
377,145	388,761	437,271	312,698		Transfer Exp Totals:		491,918	467,649
2,296,645	2,341,680	2,758,951	1,864,602		EXPENDITURES TOTALS:	19.38	3,003,045	3,023,163
-1,542,486	-1,517,181	-1,851,426	-1,297,325		Sheriff's Office Totals:		-2,094,442	-2,104,560

Jail Operations - General Fund 100-08

In FY15 a new fund was 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 property tax levy – to be tracked independently 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.

FY2017-2018 Highlights and Significant Changes

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

On the budget detail sheet, FY15 revenue and expense data is still reported to meet local budget law requirements.

Columbia County

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

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	0	0	0	0	0
Current Year Restricted	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	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	0	0	0	0	0
Program Budget	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	1,000,000	1,000,000	1,000,000	1,000,000	1,464,007
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,000,000	1,000,000	1,000,000	1,000,000	1,464,007
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,464,007)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	
FY17 (no furloughs)	
FY15 (no Sheriff's Office furlough)	
FY15 (no Sheriff's Office furlough)	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

Columbia County

General Fund Jail (Gen Fund)

Account: 100-08

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>E5</u>	<u>Transfer Exp</u>			
1,000,000	1,000,000	1,000,000	1,000,000	100-08-00-5310	Annual Jail Fund Transfer		1,000,000	1,000,000
464,007	0	0	0	100-08-00-5313	Fund Start Up Transfer		0	0
1,464,007	1,000,000	1,000,000	1,000,000		Transfer Exp Totals:		1,000,000	1,000,000
1,464,007	1,000,000	1,000,000	1,000,000		DEPT EXPENSES		1,000,000	1,000,000
-1,464,007	-1,000,000	-1,000,000	-1,000,000		County Jail Totals:		-1,000,000	-1,000,000

Economic Development Department – General Fund 100-09

Columbia County funds programs to further economic growth for the well-being of its residents. Economic development advances a strong and diverse local economy and a stable tax base by supporting businesses that wish to grow or locate within the county. A major contributor to a healthy and prosperous community, economic development supports income growth and improves the quality of life for individuals within the community. Columbia County receives funds from the State Lottery Fund to further economic development as defined by ORS 461.450.

Columbia County government's efforts to advance economic development take many shapes.

The Board of Commissioners works with the Columbia County Economic Team (CCET) to coordinate economic and infrastructure development activities throughout the county. The county is a primary sponsor of CCET, providing funding support each in addition to funds for specific project or economic development opportunities, such as the Oregon Manufacturing Innovation Center slated to be built in Scappoose.

CCET is a private non-profit organization of businesses, local utilities and jurisdictions that conducts business recruitment, retention and growth throughout Columbia County. Its priority is to retain existing businesses, particularly those focused on industrial manufacturing, as well as to recruit new businesses. CCET offers incentive packages for expansion and financing, assists businesses with working through permitting and challenges related to construction, zoning or other issues, helps with training employees, and acts as a facilitator between businesses and the State of Oregon.

CCET also supports Keep it Local Columbia County by acting as its fiscal agent, creating funding mechanisms, and assisting with grant opportunities. Keep it Local is group of community leaders, business owners and other organizations that promotes local assets, supports economic development and ensures economic vitality for businesses and organizations in the county.

The Economic Development Department also administers funding for the Columbia County Cultural Coalition, a separate 501c3. The organization promotes, encourages and supports the arts, heritage and humanities in Columbia County, and generally awards six grants per year from a total of about \$10,000. Grant funds, which come from the Oregon Cultural Trust, have been awarded to the Columbia Museum Association, the Vernonia Pioneer Museum, and the St. Helens Art and Cultural Commission, among other institutions in the county.

FY2017-2018 Highlights and Significant Changes

The proposed budget for Economic Development includes resources for Columbia County Rider, the County's transit system, as well as support for the Road and Parks departments. A \$50,000 commitment to the Columbia County Economic Team is also part of the proposed budget. Smaller donations to organizations and associations related to preserving the County's economic interests are also maintained.

This year's budget includes funds for the county's Parks Department. Those funds will most likely be directed to making improvements at Dibblee Point Beach. Adding public access to the area is a

priority. Other options for the 115-acre park in Rainier may include adding a host site, boat access, horse trails and fishing facilities.

The Columbia County Cultural Coalition has entered agreements with several local organizations to fund projects ranging from interpretive signage to a puppet theatre. Recipients in late 2017 will include:

- Columbia County Museum Association
- Columbia Arts Guild
- Columbia City Community Library
- Rainier Oregon Historical Museum
- St. Helens arts and Culture Commission
- St. Helens Public Library
- St. Helens Association of Parents and Educators
- United Way of Columbia County
- Vernonia Chamber of Commerce
- Vernonia Public Library

FY2016-2017 Accomplishments

The department made significant gains in fostering economic development in Columbia County during the current fiscal year.

The Columbia County Economic Team helped create 110 jobs and retained 249 jobs while attracting just under \$69 million in new private investment. Additionally, CCET attracted an additional \$6.5 million in public investment. The Team has been an active partner with the Oregon Manufacturing Innovation Center, assisting this transformational project with financing, lobbying, grants, land use and other issues. CCET sits on Center's Executive Committee.

The County's Cultural Coalition awarded grants to the Columbia Choral, the Columbia Museum Association, the St. Helens Art and Cultural Commission, the St. Helens Public Library and the Vernonia Pioneer Museum.

CC Rider hired a new transit coordinator this year. The bus service also saw an increase in ridership. In 2016, the transit system transported 95,303 passengers, a 16% increase over 2015 numbers.

Columbia County

General Fund

Econ Dev Account: 100-09

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance*	72,645	115,966	112,812	7,938	8,252
Total Beginning Balance	72,645	115,966	112,812	7,938	8,252
Intergovernmental	400,500	400,407	403,300	391,429	339,608
Fees, Permits, Fines, Service Charges	0	0	0	1,720	2,670
Other Resources	0	0	0	0	100
Current Year Restricted	400,500	400,407	403,300	393,149	342,378
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	473,145	516,373	516,112	401,087	350,630
Expenditures					
Salary	31,359	26,712	31,950	30,649	17,700
Benefits	19,272	12,771	10,474	9,086	61
PR Transfers (PERS Bond & Reserve)	2,119	2,695	3,224	3,831	3
Personnel	52,750	42,178	45,648	43,565	17,763
Materials & Services	131,941	166,468	147,646	153,879	123,962
Capital	0	0	0	0	0
Program Budget	184,691	208,646	193,294	197,444	141,725
Debt	0	0	0	0	0
Transfers Out (admin alloc)	34,378	15,083	15,083	15,444	13,841
Transfers Out (fund pymts)	220,000	220,000	220,000	89,706	31,180
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	439,069	443,729	428,377	302,593	186,746
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	0	0	(25,077)	(17,473)	155,946
Restr Funds Carried Forward	34,076	72,645	112,812	115,966	7,938

* Restricted Begin Balance includes Cultural Commission grant balances and (as of FY16) Lottery Fund unspent balances

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	0.50
FY17 (no furloughs)	0.50
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

Columbia County

General Fund Econ Dev

Account: 100-09

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed	
R15 Beginning Bal (Grants, Rsrve)									
0	0	97,765	93,142	100-09-00-3003	Committed Lottery Begin Bal		49,564	54,659	
8,252	7,938	15,047	22,824	100-09-01-3004	Cultural Grant Beginning Balan		17,986	17,986	
8,252	7,938	112,812	115,966	Beginning Bal (Grants, Rsrve) Totals:			67,550	72,645	
R25 Fees, Lic, Perm, Fines									
1,315	120	0	0	100-09-01-3250	Registration Fee		0	0	
1,315	120	0	0	Fees, Lic, Perm, Fines, Totals:			0	0	
R36 Grant: State, Local									
328,912	376,349	400,000	291,257	100-09-00-3590	Video Lottery - State Payments		390,000	390,000	
10,501	14,549	3,000	11,627	100-09-01-3665	Cultural Trust Grant		10,000	10,000	
339,413	390,898	403,000	302,884	Grant: State, Local Totals:			400,000	400,000	
R37 Grant, Donation: Private									
1,355	1,600	0	0	100-09-01-3500	Ford Fntn Grant		0	0	
195	531	300	531	100-09-01-3515	Museum Donations & Proceeds		500	500	
1,550	2,131	300	531	Grant, Donation: Private Totals:			500	500	
R65 Other Resources (Restr)									
100	0	0	0	100-09-00-3100	Refund of Expenses		0	0	
100	0	0	0	Other Resources (Restr) Totals:			0	0	
350,630	401,087	516,112	419,381	REVENUES TOTALS:			468,050	473,145	
E1 Personal Services									
17,700	0	0	0	100-09-00-4013	Transit Prog. Admin.		0	0	
0	30,649	31,950	16,712	100-09-00-4016	Transit Coordinator	0.50	31,359	31,359	
3	1,499	1,495	782	100-09-00-4101	PERS ER		2,255	2,255	
1,007	1,385	2,444	808	100-09-00-4102	FICA Tax		2,399	2,399	
20	225	328	173	100-09-00-4103	Worker's Compensation		300	300	
0	3,944	4,114	2,115	100-09-00-4104	Insurance Benefits		13,019	12,264	
4	16	16	7	100-09-00-4105	WBF		16	16	
-973	178	160	8	100-09-00-4106	Unemployment Insurance		157	157	
0	1,839	1,917	1,003	100-09-00-4109	PERS EE 6%		1,882	1,882	
17,761	39,734	42,424	21,608	Personal Services Totals:			0.50	51,386	50,631
E2 Materials and Services									
0	671	0	0	100-09-00-4321	Supplies		0	0	
0	12	0	0	100-09-00-4531	Cultural Trust Expense		0	0	
16,750	0	0	0	100-09-00-4535	Industrial Project Consulting		0	0	
378	0	0	500	100-09-00-4540	Industrial/Commercial Site Pro		0	0	
190	0	0	632	100-09-00-4701	Advertising		1,000	1,000	
16,354	13,004	20,000	4,578	100-09-00-4720	Conferences and Training		18,000	18,000	
10,897	39,021	20,000	12,721	100-09-00-4730	Membership Dues		20,000	20,000	
9,930	0	25,000	12,105	100-09-00-4841	Contract Temporary Services		10,000	10,000	
0	10,350	15,000	5,000	100-09-00-4973	Community Donations		10,000	10,000	
485	812	1,000	653	100-09-01-4310	Telephone		1,000	1,000	
1,828	2,169	2,400	940	100-09-01-4511	Utilities		2,000	2,000	
1,311	1,193	1,500	1,245	100-09-01-4512	Gas-Heat		1,400	1,400	
891	524	750	960	100-09-01-4513	Water & Sewer		1,500	1,500	
2,491	0	0	0	100-09-01-4516	Building Repairs		0	0	
10,815	9,310	10,000	6,465	100-09-01-4531	Cultural Trust Expense		15,000	15,000	
1,643	1,815	1,996	1,775	100-09-01-4588	GL and Property Insurance		2,041	2,041	
50,000	75,000	50,000	70,000	100-09-03-4600	Community 501c6 Contrib		50,000	50,000	
123,962	153,879	147,646	117,574	Materials and Services Totals:			131,941	131,941	

Columbia County

General Fund Econ Dev

Account: 100-09

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>E5</u>	<u>Transfer Exp</u>			
2	2,482	2,298	1,202	100-09-00-4107	PERS Bond		2,057	2,119
1	1,349	927	485	100-09-00-4108	PERS 822		909	0
13,841	15,444	15,083	11,312	100-09-00-4593	Central Administrative Charges		34,378	34,378
1,180	0	0	0	100-09-00-5305	Transfer to Fair		0	50,000
30,000	80,000	80,000	60,000	100-09-00-5310	County Transportation		80,000	80,000
0	0	100,000	75,000	100-09-00-5311	Transfer Roads		600,000	50,000
0	0	40,000	30,000	100-09-00-5312	Transfer Parks		40,000	40,000
0	9,706	0	0	100-09-00-5313	Transfer CCCCCF		0	0
45,023	108,981	238,307	177,998		Transfer Exp Totals:		757,345	256,497
186,746	302,593	428,377	317,180	EXPENDITURES TOTALS:		0.50	940,671	439,069
163,884	98,493	87,736	102,201	Economic Development Totals:			-472,621	34,076

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.

FY2017-2018 Highlights and Significant Changes

The Survey Department intends to add a Survey Technician position October 2017, bringing the total general fund staff level to 1.3 FTE. This position will provide better public service, make the department more efficient and improve field safety.

With the additional staff, the Survey Department will set a goal to return all submitted surveys for review within 10 business days and Plats within fifteen, 90% of the time.

Subdivisions and Partitions continue to increase while Surveys have decreased. FY18 I predict Partitions and Surveys will continue to rise while Subdivisions slightly decrease.

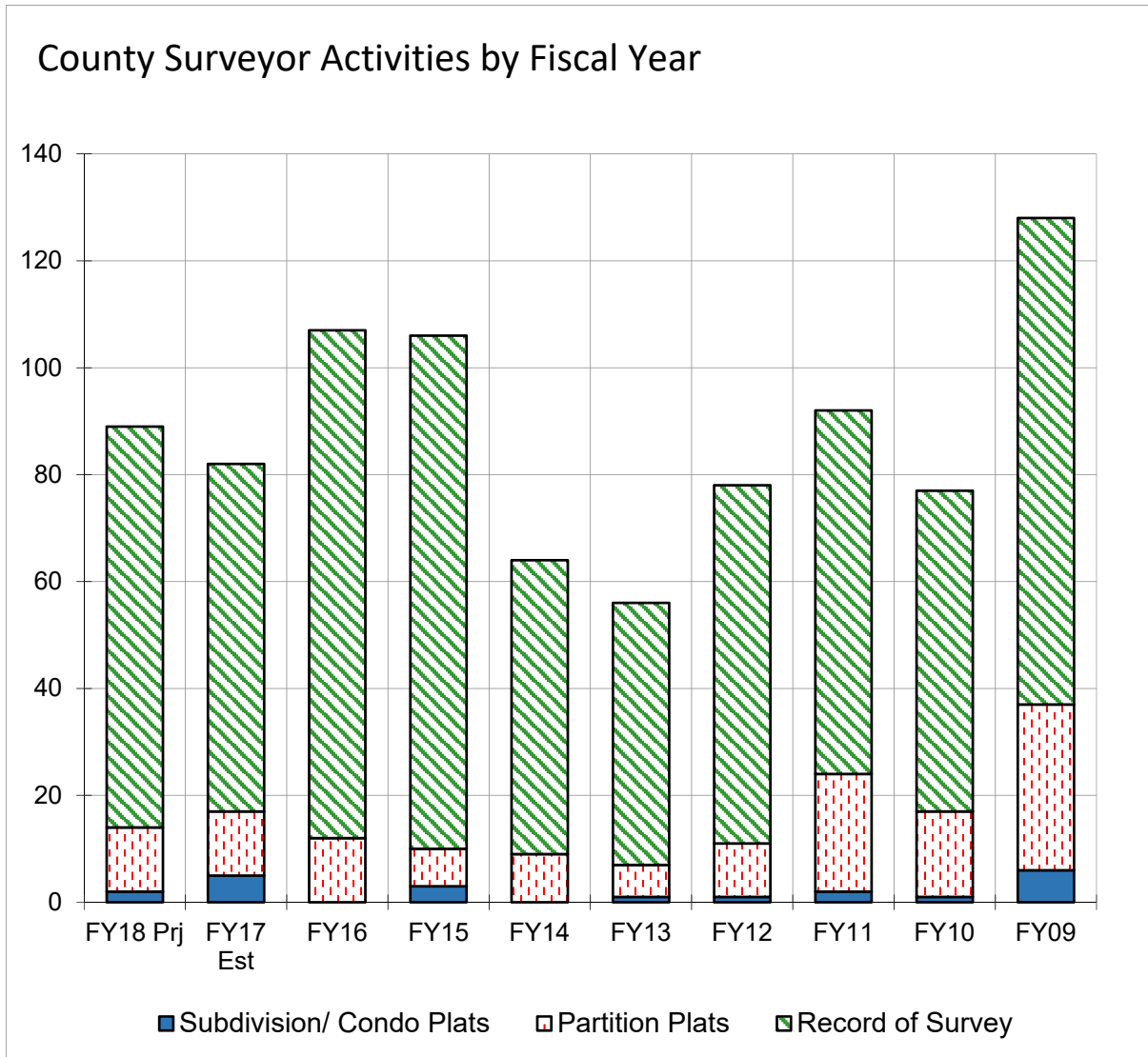
FY2016-2017 Accomplishments

The Survey Department has increased public engagement and service by moving the department to the main floor front counter and increasing hours open to the public by 60%. This could not have been accomplished without the support of other departments.

Successfully scanned 90% of the County Road Jackets, by supervising a part-time Cardinal employee.

Surveyor's Office

Operating Indicators - Last 10 years



Definitions:

- Record of Survey Survey submitted by a private land surveyor in which monuments (corners) are set.
- Partition Plats Plat submitted creating three or less parcels of land.
- Subdivision Plats Plat submitted creating four or more parcels of land.
- Condominium Plat Plat submitted creating individual units of "airspace," not connected to real property (treated like subdivisions).

Columbia County

General Fund

Surveyor Account: 100-11

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	41,500	38,320	37,800	36,522	32,562
Other Resources	0	0	0	0	163
Current Year Restricted	41,500	38,320	37,800	36,522	32,725
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	41,500	38,320	37,800	36,522	32,725
Expenditures					
Salary	87,733	69,038	68,567	42,333	18,344
Benefits	46,477	30,615	31,176	19,453	7,705
PR Transfers (PERS Bond & Reserve)	5,929	6,966	6,920	5,123	1,966
Personnel	140,139	106,620	106,664	66,909	28,014
Materials & Services	11,404	5,441	8,030	3,540	2,860
Capital	0	0	5,000	0	0
Program Budget	151,543	112,061	119,694	70,449	30,874
Debt	0	0	0	0	0
Transfers Out (admin alloc)	17,221	20,555	20,555	13,588	14,534
Transfers Out (fund pymts)	0	0	675	314	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	168,764	132,616	140,924	84,350	45,408
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(127,264)	(94,296)	(103,124)	(47,829)	(12,684)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	1.18	
FY17 (no furloughs)	0.80	
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	

Columbia County

General Fund Surveyor

Account: 100-11

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
32,562	36,522	200	2,136	100-11-00-3250	Surveyor Misc Fees		1,400	2,500
0	0	7,000	12,900	100-11-00-3251	Subdivision Fees		10,000	11,000
0	0	5,600	7,000	100-11-00-3252	Partitions		7,000	8,000
0	0	25,000	11,109	100-11-00-3253	Survey Fees		20,000	20,000
32,562	36,522	37,800	33,145		Fees, Lic, Perm, Fines, Totals:		38,400	41,500
				R65	Other Resources (Restr)			
163	0	0	45	100-11-00-3100	Refund of Expenses		0	0
163	0	0	45		Other Resources (Restr) Totals:		0	0
32,725	36,522	37,800	33,190		REVENUES TOTALS:		38,400	41,500
				E1	Personal Services			
15,783	41,004	68,567	51,358	100-11-00-4009	County Surveyor	0.80	69,998	69,998
2,561	1,329	0	0	100-11-00-4049	Survey Technician	0.38	18,917	17,735
1,990	2,008	3,209	2,403	100-11-00-4101	PERS ER		6,393	6,308
1,349	3,087	5,245	3,749	100-11-00-4102	FICA		6,802	6,712
435	282	704	395	100-11-00-4103	Worker's Compensation Insuranc		689	688
4,444	11,362	17,527	13,276	100-11-00-4104	Insurance Benefits		28,666	27,023
4	14	34	16	100-11-00-4105	WBF		44	44
-518	239	343	26	100-11-00-4106	Unemployment Expense		445	439
0	2,460	4,114	3,081	100-11-00-4109	PERS EE 6%		5,335	5,264
26,049	61,786	99,744	74,304		Personal Services Totals:	1.18	137,289	134,210
				E2	Materials and Services			
72	70	150	130	100-11-00-4321	Supplies		600	600
0	0	2,000	149	100-11-00-4350	Small Equipment		1,500	1,500
0	0	500	0	100-11-00-4516	Repairs and Maintenance		500	500
0	314	675	0	100-11-00-4520	Archiving		700	700
686	1,057	1,500	0	100-11-00-4525	Software		2,200	3,700
520	861	955	829	100-11-00-4588	GL and Property Insurance		954	954
201	166	300	110	100-11-00-4711	Vehicle Fuel		600	600
79	115	250	0	100-11-00-4714	Vehicle Maintenance		500	500
1,012	1,070	1,200	656	100-11-00-4720	Conferences and Training		2,000	2,000
290	202	500	140	100-11-00-4730	Membership Dues		350	350
2,860	3,853	8,030	2,015		Materials and Services Totals:		9,904	11,404
				E3	Capital Outlay			
0	0	5,000	0	100-11-00-5002	Office Equipment		1,500	0
0	0	5,000	0		Capital Outlay Totals:		1,500	0
				E5	Transfer Exp			
1,271	3,318	4,932	3,693	100-11-00-4107	PERS Bond		5,834	5,929
694	1,804	1,988	1,490	100-11-00-4108	PERS 822		2,579	0
14,534	13,588	20,555	15,416	100-11-00-4593	Administrative Allocation		17,221	17,221
16,500	18,711	27,475	20,599		Transfer Exp Totals:		25,633	23,150
45,408	84,350	140,249	96,918		EXPENDITURES TOTALS:	1.18	174,326	168,764
-12,684	-47,829	-102,449	-63,728		County Surveyor Totals:		-135,926	-127,264

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, by statute, 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.

FY2017-2018 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.

FY2016-2017 Accomplishments

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

In 2016 felony filings increased over 18% from 2015. Misdemeanor filings are just slightly down by 7% compared to last year's 14% increase. These felonies continue to be higher profile crimes, requiring hours of attorney preparation and victim contacts, including internet child pornography and child sexual abuse cases. We are noticing an increase in serious, violent crime. In recent years we have charged several attempted murders, and we currently have four aggravated murders and two murder cases pending. In addition, investigation is ongoing for unsolved murders in the county. Identity Theft and Fraud continue to be a problem. 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 resource intensive; this work has increased also because the local defense consortium has added attorneys specifically assigned to handle the juvenile dependency cases.

We have one 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 organizing and providing large amounts of discovery and preparing for trials. Trials in these cases tend to be multiple day events.

Another area of the law that is adding to our workload is that of elder abuse/exploitation. The legislature and the Attorney General have made this area a priority. For example, our office has organized a Vulnerable Adult Multi-Disciplinary Team (MDT).

As was mentioned previously, our office participates in alternative case disposition programs. The first, and most used, is the Columbia County Adult Drug Court Program. This Court moves

defendants into treatment programs and has been successful in changing defendants' behaviors and reducing recidivism.

New Adult Treatment Courts are in the works. One is for veterans, which is operating now, and one for mental health issues is being formed. In the juvenile area, there is also a Dependency Drug Court.

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 full-time attorney working on juvenile court dependency matters, as mentioned above. For all other responsibilities, we have three full-time felony attorneys and one full-time misdemeanor attorney. I continue to personally handle all juvenile delinquency cases. 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. 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 what they feel is a lack of, or delay, in response.

Our Victims' Assistance office continues to struggle with funding. In previous years, there have been up to 2.5 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 to support 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 foreseeable future.

Even with current funding, we continue to 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 cases will proceed as mental defenses, which will expose the office to increased expenses for psychiatric experts. This could happen this year or the next.

As the attorneys are putting out additional work, we are also seeing the support staff having difficulty keeping up with their workloads. Ideally, additional support staff could ease this burden.

We are very excited to report that our office has gone online with a new cloud-based case management system. This was generously funded by the Board of Commissioners out of special funds available in last year's budget. This program has helped tremendously in increasing efficiency and productivity in our office.

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.

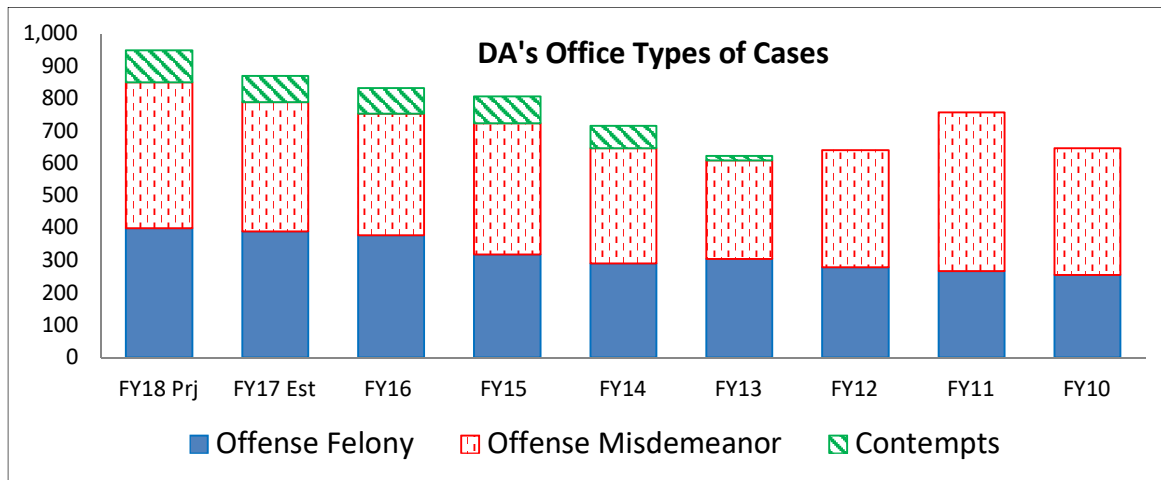
January 2017

R. Stephen Atchison
District Attorney

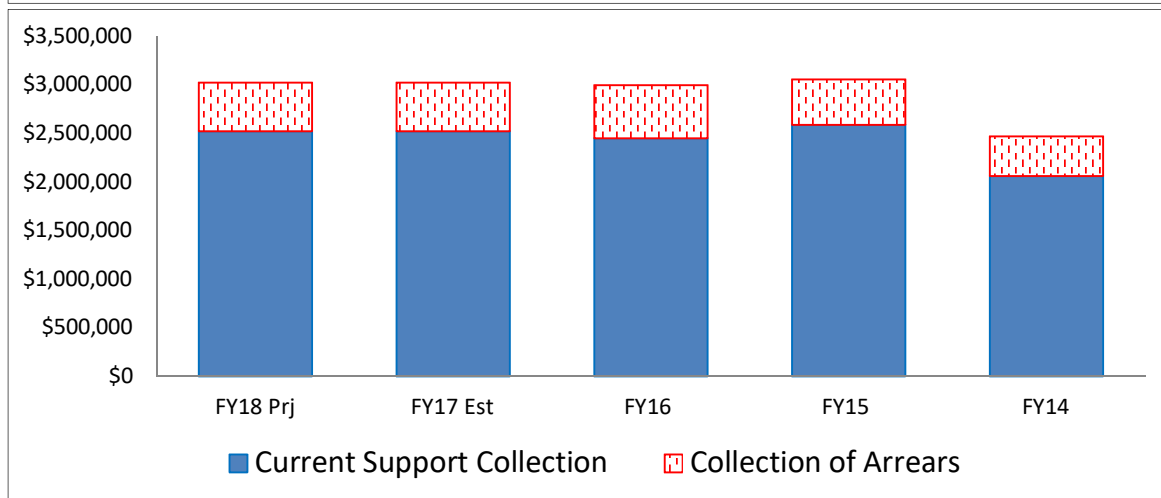
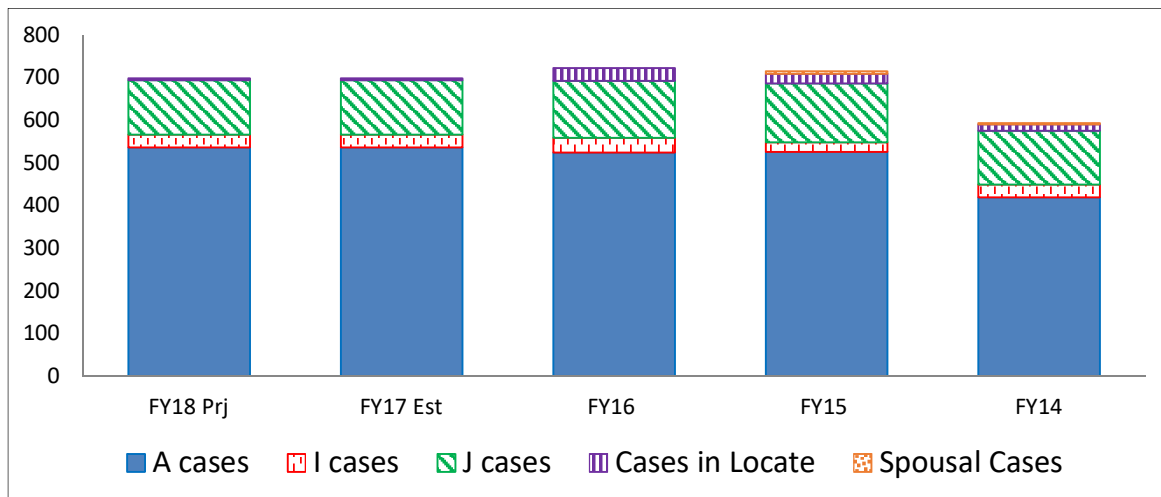
District Attorney

Columbia County, Oregon

Operating Indicators - DA's Office Cases



Operating Indicators - Child Support Cases and Collections



Columbia County

General Fund District Attorney Account: 100-12

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	309,508	306,719	336,781	245,941	179,628
Fees, Permits, Fines, Service Charges	19,355	18,030	18,500	18,383	16,752
Other Resources	11,508	5,480	0	65	1,591
Current Year Restricted	340,371	330,228	355,281	264,389	197,971
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	340,371	330,228	355,281	264,389	197,971
Expenditures					
Salary	910,257	882,484	870,575	891,022	778,754
Benefits	416,243	332,690	385,002	321,729	310,827
PR Transfers (PERS Bond & Reserve)	60,048	86,541	85,502	94,514	93,882
Personnel	1,386,548	1,301,716	1,341,079	1,307,265	1,183,463
Materials & Services	114,041	99,672	124,294	59,603	42,478
Capital	0	5,290	0	0	0
Program Budget	1,500,589	1,406,677	1,465,373	1,366,868	1,225,941
Debt	0	0	0	0	0
Transfers Out (admin alloc)	257,697	259,672	259,672	202,790	202,007
Transfers Out (fund pymts)	0	1,620	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,758,286	1,667,969	1,725,045	1,569,658	1,427,948
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(1,417,915)	(1,337,741)	(1,369,764)	(1,305,269)	(1,229,978)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	13.20
FY17 (no furloughs)	12.80
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

Columbia County

General Fund District Attorney

Account: 100-12

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R27	Fee,Srvce Chrg (Stat/Loc)			
14,042	15,742	14,000	10,986	100-12-01-3250	District Attorney - Discovery		14,000	16,480
17	35	0	0	100-12-01-3254	Restitution		0	0
2,694	2,606	4,500	1,949	100-12-02-3250	Fed \$25 Fee Child Support		2,875	2,875
16,752	18,383	18,500	12,934		Fee,Srvce Chrg (Stat/Loc) Totals:		16,875	19,355
				R35	Grant: Federal			
0	130,820	0	72,796	100-12-02-3800	Child Support Federal		47,481	47,481
22,982	19,569	60,273	43,935	100-12-32-3831	VOCA Basic - DoJ thru State		57,500	57,500
36,490	25,828	70,644	11,728	100-12-33-3831	VOCA Project - DoJ thru State		0	0
0	0	0	11,155	100-12-34-3831	VOCA one time CFDA 16-575		7,000	7,000
59,472	176,217	130,917	139,613		Grant: Federal Totals:		111,981	111,981
				R36	Grant: State, Local			
13,674	17,896	39,960	8,346	100-12-02-3510	Oregon Incentives Child Sprt		20,740	20,740
74,436	19,411	132,000	13,246	100-12-02-3625	Child Support Enforcement		142,787	142,787
32,046	32,279	33,903	24,154	100-12-31-3637	CFAA Unitary Assessment		34,000	34,000
120,156	69,586	205,863	45,746		Grant: State, Local Totals:		197,527	197,527
				R37	Grant, Donation: Private			
0	138	0	0	100-12-30-3500	Donations		0	0
0	138	0	0		Grant, Donation: Private Totals:		0	0
				R65	Other Resources (Restr)			
1,591	0	0	0	100-12-01-3100	Refund of Expenses		0	0
0	65	0	0	100-12-02-3100	Refund of Expense		11,508	11,508
1,591	65	0	0		Other Resources (Restr) Totals:		11,508	11,508
197,971	264,389	355,281	198,294		REVENUES TOTALS:		337,891	340,371

Columbia County

General Fund District Attorney

Account: 100-12

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
E1 Personal Services								
15,000	16,200	16,800	12,600	100-12-01-4001	Personnel-Legal	1.00	16,800	16,800
117,309	165,540	104,166	69,526	100-12-01-4004	Chief Deputy DA	1.00	110,635	110,635
258,701	290,385	204,899	161,896	100-12-01-4005	Deputy DA 2	3.00	294,299	294,299
68,795	65,347	141,624	111,640	100-12-01-4006	Deputy DA 1	1.00	70,512	70,512
69,432	73,009	77,480	58,113	100-12-01-4015	Office Manager	1.00	79,102	79,102
92,145	98,365	109,767	78,378	100-12-01-4048	Legal Secretary	2.00	115,471	112,079
0	0	0	0	100-12-01-4053	Department Secretary		40,851	0
31,217	35,852	52,221	29,641	100-12-01-4085	PT help	0.80	45,810	42,947
0	392	5,000	5	100-12-01-4090	Overtime		5,000	5,000
84,752	45,133	49,504	33,543	100-12-01-4101	PERS ER		75,310	71,928
48,612	52,818	54,465	39,346	100-12-01-4102	FICA Tax		59,554	55,950
471	317	688	591	100-12-01-4103	Worker's Compensation		809	760
121,460	92,695	145,978	74,357	100-12-01-4104	Insurance Benefits		176,744	141,982
187	251	356	186	100-12-01-4105	WBF		389	366
-10,152	4,533	3,560	261	100-12-01-4106	Unemployment Insurance Pool		3,892	3,657
0	36,749	41,315	30,620	100-12-01-4109	PERS EE 6%		45,317	42,577
12,794	0	0	0	100-12-02-4021	Support Enforcement		0	0
0	21,263	57,047	40,311	100-12-02-4048	Support Enforcement Agent 2	1.00	63,806	59,818
59,754	69,608	42,393	32,652	100-12-02-4051	Child Support Enf Agnt	1.00	47,403	44,441
0	271	1,000	115	100-12-02-4090	Overtime		1,000	1,000
9,675	7,308	4,701	5,787	100-12-02-4101	PERS ER		8,068	7,568
5,308	6,650	7,684	5,393	100-12-02-4102	FICA Tax		8,584	8,052
58	35	97	83	100-12-02-4103	Worker's Compensation		112	105
33,548	47,417	47,677	34,270	100-12-02-4104	Insurance Benefits		51,359	48,339
29	53	50	38	100-12-02-4105	WBF		56	53
-1,760	530	502	37	100-12-02-4106	Unemployment Insurance Pool		561	526
0	5,468	6,026	4,385	100-12-02-4109	PERS EE 6%		6,733	6,316
53,607	54,792	58,178	43,641	100-12-30-4016	Advocate Program Administrator	1.00	59,405	59,405
7,669	5,770	6,138	4,604	100-12-30-4101	PERS ER		8,435	8,435
3,909	4,110	4,451	3,241	100-12-30-4102	FICA tax		4,544	4,544
179	-10	56	43	100-12-30-4103	Workers Comp		57	57
7,722	8,273	7,944	6,028	100-12-30-4104	Insurance		8,532	8,033
19	27	29	19	100-12-30-4105	WBF		30	30
-861	316	291	22	100-12-30-4106	Unemployment Pool		297	297
0	3,287	3,491	2,618	100-12-30-4109	PERS EE 6%		3,564	3,564
0	0	0	11,203	100-12-35-4054	Advocate	0.40	28,439	14,219
0	0	0	0	100-12-35-4101	PERS ER		2,045	1,022
0	0	0	857	100-12-35-4102	FICA		2,176	1,088
0	0	0	0	100-12-35-4103	Workers Comp		27	14
0	0	0	28	100-12-35-4104	Insurance		91	49
0	0	0	9	100-12-35-4105	WBF		14	7
0	0	0	6	100-12-35-4106	Unemployment Pool		142	71
0	0	0	0	100-12-35-4109	PERS EE		1,706	853
1,089,581	1,212,751	1,255,576	896,094	Personal Services Totals:		13.20	1,447,684	1,326,500
E2 Materials and Services								
2,058	1,277	5,000	1,319	100-12-01-4321	Office Supplies and Expenses		25,000	25,000
3,180	3,197	3,200	1,473	100-12-01-4322	Copier Maintenance		3,200	3,200
902	2,142	2,500	419	100-12-01-4335	Books and Periodicals		2,500	2,500
0	0	18,500	13,680	100-12-01-4520	Software		6,000	6,000
2,446	2,868	4,250	2,412	100-12-01-4710	Mileage		4,250	4,250
7,788	6,498	8,000	8,448	100-12-01-4720	Conferences and Training		8,000	8,000
7,332	3,342	5,000	2,480	100-12-01-4730	Membership Dues		5,000	5,000
241	241	300	616	100-12-01-4789	Leds Computer Lease		991	991
1,223	1,708	3,000	1,684	100-12-01-4810	Investigation		3,000	3,000

Columbia County

General Fund District Attorney

Account: 100-12

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
905	489	2,000	470	100-12-01-4830	Expert Witnesses		2,000	2,000
0	0	750	0	100-12-01-4840	Transcripts and Brief Printing		750	750
6,000	4,199	2,500	3,100	100-12-02-4321	Enforcement Supplies		45,000	45,000
81	73	600	0	100-12-02-4710	Mileage		600	600
149	292	450	181	100-12-02-4720	Conferences and Training		450	450
543	1,449	3,000	1,377	100-12-02-4810	Investigation		3,000	3,000
0	0	0	146	100-12-03-4720	Conferences and Training		0	0
3,203	166	600	0	100-12-31-4320	Supplies		750	750
0	80	400	0	100-12-31-4335	Books, Periodicals, Subscripti		200	200
0	0	720	0	100-12-31-4520	Software		0	0
-73	1,589	484	82	100-12-31-4600	Grant Expenses: Emerg Supplies		500	500
0	82	102	0	100-12-31-4709	Equipment Rental		0	0
122	0	0	0	100-12-31-4710	Travel		200	200
0	0	799	0	100-12-31-4720	Conferences		500	500
160	725	400	203	100-12-32-4320	Supplies		750	750
249	12	0	121	100-12-32-4321	Supplies		0	0
0	0	200	0	100-12-32-4335	Books, Periodicals, Subscripti		200	200
577	443	398	0	100-12-32-4600	Grant Expenses: Emerg Supplies		500	500
0	0	52	14	100-12-32-4709	Equipment Rental		0	0
0	0	100	0	100-12-32-4710	Travel		200	200
0	2,120	428	100	100-12-32-4720	Training		500	500
4,808	22,626	58,417	9,377	100-12-32-4841	Contract Temporary Services		0	0
586	3,986	600	0	100-12-33-4320	Supplies		0	0
0	0	82	157	100-12-33-4335	Books, Periodicals, Subs		0	0
0	0	410	0	100-12-33-4600	Grant Exp		0	0
0	0	102	0	100-12-33-4709	Equip Rental		0	0
0	0	350	0	100-12-33-4710	Travel		0	0
0	0	600	0	100-12-33-4720	Training		0	0
0	0	0	3,288	100-12-34-4320	Supplies		0	0
0	0	0	2,250	100-12-34-4335	Printer materials		0	0
0	0	0	129	100-12-34-4600	Emergency Services		0	0
0	0	0	110	100-12-34-4720	Conferences		0	0
42,478	59,603	124,294	53,634		Materials and Services Totals:		114,041	114,041
				E3	Capital Outlay			
0	0	0	5,290	100-12-34-5008	Case Management System		0	0
0	0	0	5,290		Capital Outlay Totals:		0	0
				E5	Transfer Exp			
50,666	49,324	49,525	36,693	100-12-01-4107	PERS Bond		49,553	47,958
27,615	26,949	19,969	14,800	100-12-01-4108	PERS 822		21,903	0
165,068	164,151	213,654	160,241	100-12-01-4593	Admin Alloc-DA		191,444	191,444
5,749	7,381	7,224	5,254	100-12-02-4107	PERS Bond		7,362	7,114
3,175	4,010	2,913	2,119	100-12-02-4108	PERS 822		3,254	0
19,485	20,960	23,971	17,978	100-12-02-4593	Admin Alloc-Child Support Enf		32,797	32,797
4,318	4,439	4,184	3,138	100-12-30-4107	PERS Bond		3,898	4,015
2,359	2,411	1,687	1,266	100-12-30-4108	PERS 822		1,723	0
17,454	17,679	22,047	16,535	100-12-30-4593	Administrative Allocation		33,456	33,456
0	0	0	0	100-12-35-4107	PERS Bond		1,866	961
0	0	0	0	100-12-35-4108	PERS SB 822		825	0
295,889	297,303	345,174	258,023		Transfer Exp Totals:		348,080	317,745
1,427,948	1,569,658	1,725,045	1,213,041		EXPENDITURES TOTALS:	13.20	1,909,805	1,758,286
-1,229,978	-1,305,269	-1,369,764	-1,014,747		District Attorney's Office Totals:		-1,571,914	-1,417,915

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 Office (CCSO), 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 satellite locations in Clatskanie and Columbia City. We operate with two half time clerks, one full time clerk, and a Judge at 143 hours per month.

FY 2017-2018 Highlights and Significant Changes

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

FY 2016-2017 Accomplishments

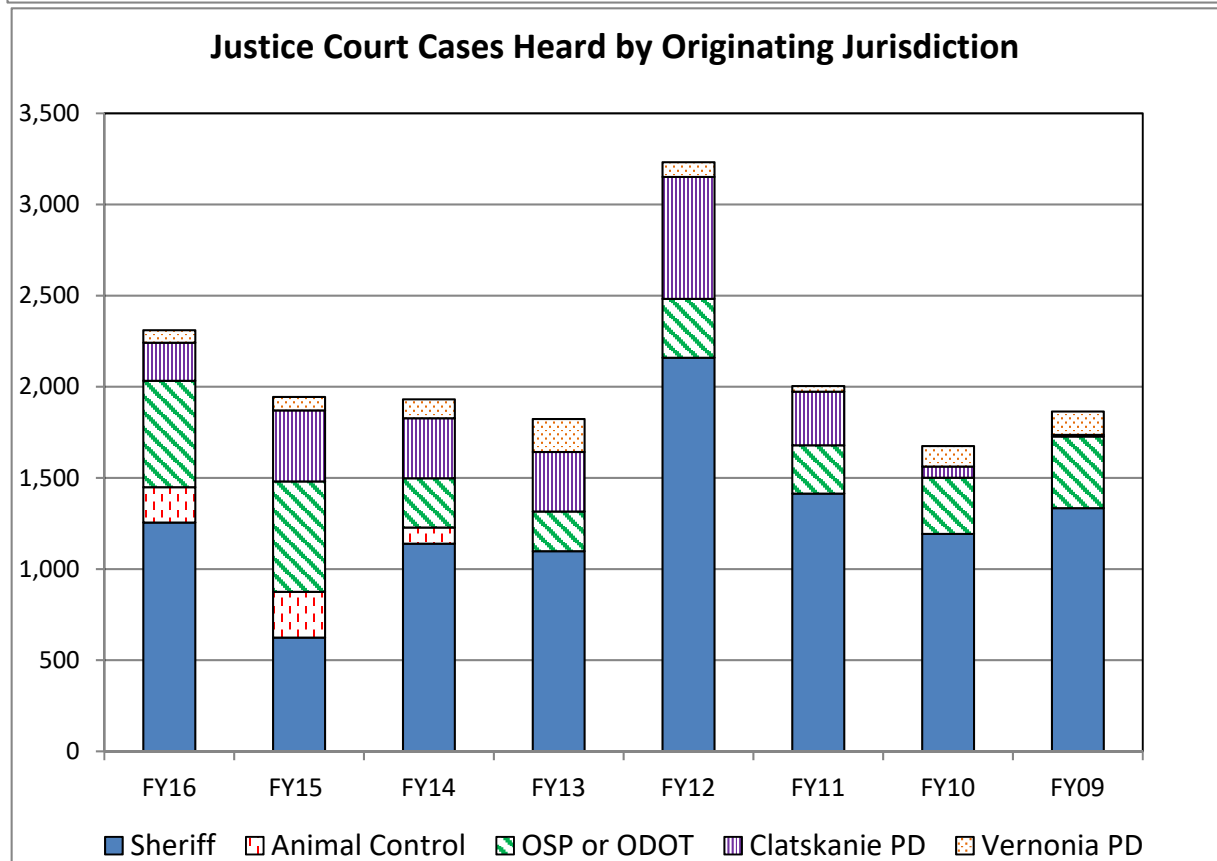
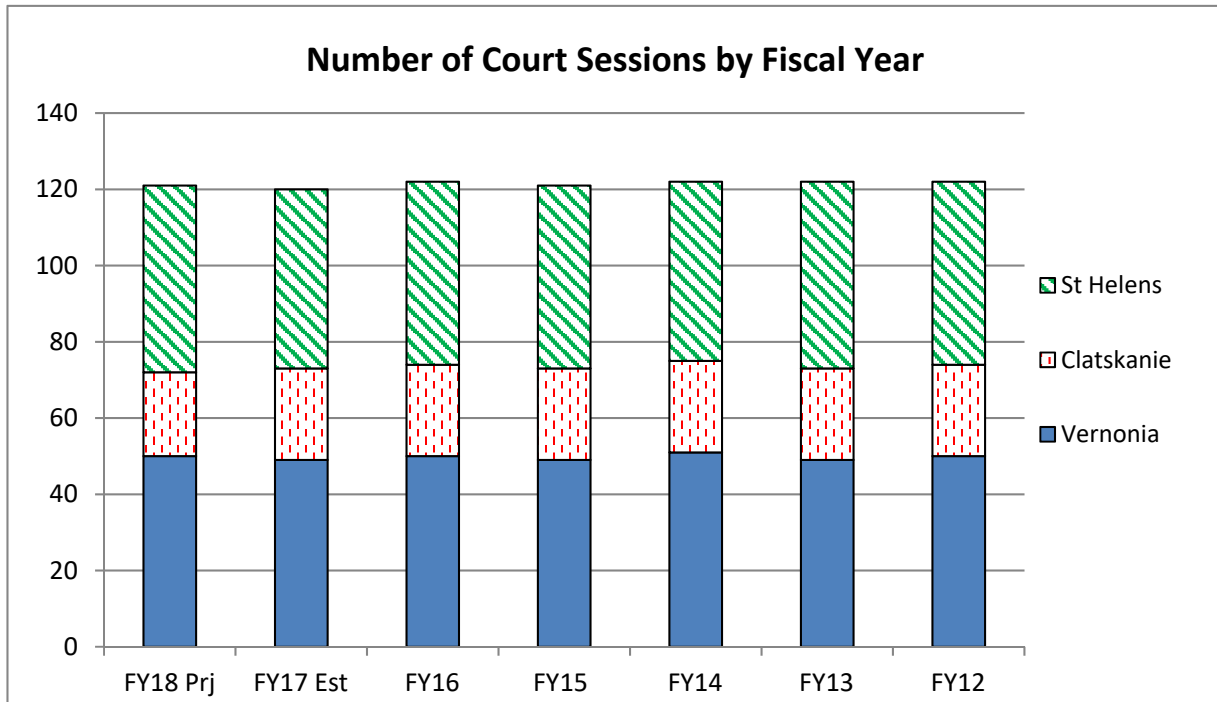
We continue to have Intergovernmental Agreements with the cities of Clatskanie and Vernonia, with our office located in Vernonia.

Columbia County Justice Court has been affected by the budget issues with the County Sheriff's Office – this year citations from the CCSO have remained level. In addition, citation numbers generally from other agencies have gone up, leaving us with FY17 expected to be the most active for the Justice Court in terms of citation numbers since FY12.

Justice of the Peace

Columbia County, Oregon

Operating Indicators



Columbia County

General Fund

Justice Court

Account: 100-14

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	450,000	440,847	360,000	359,985	475,796
Other Resources	0	0	0	0	83
Current Year Restricted	450,000	440,847	360,000	359,985	475,879
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	450,000	440,847	360,000	359,985	475,879
Expenditures					
Salary	135,501	130,255	133,847	122,209	123,913
Benefits	67,472	49,244	51,107	49,430	45,195
PR Transfers (PERS Bond & Reserve)	9,158	13,143	13,508	15,260	15,452
Personnel	212,131	192,642	198,462	186,899	184,560
Materials & Services	140,909	135,972	137,983	141,946	129,009
Capital	0	0	0	0	0
Program Budget	353,040	328,614	336,445	328,846	313,569
Debt	0	0	0	0	0
Transfers Out (admin alloc)	32,071	23,335	23,335	23,537	24,540
Transfers Out (fund pymts)	35,500	30,633	42,500	40,253	44,673
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	420,611	382,582	402,279	392,636	382,782
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	29,389	58,265	(42,279)	(32,651)	93,098

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	2.31
FY17 (no furloughs)	2.31
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

Columbia County

General Fund Justice Court

Account: 100-14

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				R25	Fees, Lic, Perm, Fines,			
475,796	359,985	360,000	383,232	100-14-00-3252	Justice Court - Vernonia		450,000	450,000
475,796	359,985	360,000	383,232		Fees, Lic, Perm, Fines, Totals:		450,000	450,000
				R65	Other Resources (Restr)			
83	0	0	0	100-14-00-3100	Refund of Expenses		0	0
83	0	0	0		Other Resources (Restr) Totals:		0	0
475,879	359,985	360,000	383,232		REVENUES TOTALS:		450,000	450,000
				E1	Personal Services			
56,506	54,998	60,240	41,813	100-14-00-4001	Justice of the Peace	0.82	60,240	60,240
47,918	51,250	54,475	40,860	100-14-00-4055	Justice Court Clerk	1.00	55,619	55,619
0	0	0	0	100-14-00-4057	Justice Court Clerk I	0.49	35,359	18,142
19,489	14,944	17,631	12,683	100-14-00-4085	PT Justice Court Clerk		0	0
0	1,017	1,500	215	100-14-00-4090	Overtime		1,500	1,500
16,661	9,079	9,800	6,927	100-14-00-4101	PERS ER		15,203	13,965
9,384	9,240	10,239	7,233	100-14-00-4102	FICA Tax		11,683	10,366
85	57	129	112	100-14-00-4103	Worker's Compensation		159	141
21,183	22,950	22,171	16,544	100-14-00-4104	Insurance Benefits		49,428	34,125
56	68	67	49	100-14-00-4105	WBF		76	68
-2,174	709	669	48	100-14-00-4106	Unemployment Insurance Pool		764	678
0	7,326	8,031	5,734	100-14-00-4109	PERS EE 6%		9,163	8,130
169,108	171,639	184,953	132,218		Personal Services Totals:	2.31	239,194	202,973
				E2	Materials and Services			
2,631	2,628	2,750	1,976	100-14-00-4310	Telephone-Long Distance Only		2,900	2,900
4,235	3,165	4,000	1,423	100-14-00-4321	Office Supplies		4,500	4,500
480	527	600	316	100-14-00-4322	Copier Expense		600	600
105,529	115,036	108,000	79,676	100-14-00-4381	State DOR Payments		108,000	108,000
1,806	186	1,000	0	100-14-00-4390	Court Appointed Attorneys		1,000	1,000
0	0	500	0	100-14-00-4395	Jury Expense		1,000	1,000
0	520	2,100	1,561	100-14-00-4525	Software & Hosting		2,100	2,100
3,600	3,525	3,750	2,775	100-14-00-4580	Office Rent		3,750	3,750
27	30	33	30	100-14-00-4588	Gen Liab Insurance		34	34
7,433	8,277	7,000	11,014	100-14-00-4594	Refund		9,000	9,000
2,420	1,221	3,000	982	100-14-00-4710	Mileage		3,000	3,000
0	0	0	0	100-14-00-4720	Conferences and Training		4,000	4,000
390	250	450	370	100-14-00-4730	Membership Dues		525	525
457	6,580	4,800	4,498	100-14-00-4841	Contract Temporary Help		500	500
129,009	141,946	137,983	104,621		Materials and Services Totals:		140,909	140,909
				E5	Transfer Exp			
10,000	9,888	9,627	6,872	100-14-00-4107	PERS Bond		10,020	9,158
5,452	5,373	3,882	2,772	100-14-00-4108	PERS 822		4,429	0
24,540	23,537	23,335	17,501	100-14-00-4593	Administrative Allocation		32,071	32,071
44,483	40,253	42,000	21,370	100-14-00-5313	Fee (transfer to other fund)		35,000	35,000
190	0	500	0	100-14-00-5314	Restitution to Anim Contrl Fnd		500	500
84,664	79,050	79,343	48,515		Transfer Exp Totals:		82,020	76,729
382,782	392,636	402,279	285,354		EXPENDITURES TOTALS:	2.31	462,123	420,611
93,098	-32,651	-42,279	97,878		Justice Court Totals:		-12,123	29,389

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.

FY2017-2018 Highlights and Significant Changes

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

FY 2016-2017 Accomplishments

Firing Range Use fees are expected to exceed budgeted levels.

Columbia County

General Fund

Firing Range Account: 100-15

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	4,000	3,460	4,000	5,290	16,170
Other Resources	0	0	0	760	0
Current Year Restricted	4,000	3,460	4,000	6,050	16,170
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	4,000	3,460	4,000	6,050	16,170
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	18,671
PR Transfers (PERS Bond & Reserve)	0	0	0	0	-58
Personnel	0	0	0	0	18,613
Materials & Services	3,369	3,207	2,640	3,202	4,154
Capital	0	0	0	0	0
Program Budget	3,369	3,207	2,640	3,202	22,767
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	705	705	2,331	9,013
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	3,369	3,912	3,345	5,533	31,780
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	631	(452)	655	517	(15,610)

Authorized Positions - Full Time Equivalents

FY18	0.00
FY17	0.00
FY16	0.00
FY15	0.00
FY14	0.00
FY13	0.00
FY12	0.16
FY11	0.49

Columbia County

General Fund Firing Range

Account: 100-15

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R27	Fee,Srvce Chrg (Stat/Loc)			
16,170	5,290	4,000	3,210	100-15-00-3250	Firing Range Access Fees		4,000	4,000
16,170	5,290	4,000	3,210		Fee,Srvce Chrg (Stat/Loc) Totals:		4,000	4,000
				R65	Other Resources (Restr)			
0	760	0	0	100-15-00-3100	Refund of Expenses		0	0
0	760	0	0		Other Resources (Restr) Totals:		0	0
16,170	6,050	4,000	3,210		REVENUES TOTALS:		4,000	4,000
				E1	Personal Services			
18,671	0	0	0	100-15-00-4101	PERS		0	0
-58	0	0	0	100-15-00-4106	Unemployment Insurance		0	0
18,613	0	0	0		Personal Services Totals:		0	0
				E2	Materials and Services			
604	410	275	306	100-15-00-4510	Gun Range Utilities		500	500
1,904	1,971	1,800	1,321	100-15-00-4514	Garbage & Sanitation Expense		2,000	2,000
1,591	760	500	600	100-15-00-4516	Gun Range Maintenance		800	800
55	61	65	60	100-15-00-4588	Liability Insurance		69	69
4,154	3,202	2,640	2,286		Materials and Services Totals:		3,369	3,369
				E5	Transfer Exp			
9,013	2,331	705	528	100-15-00-4593	Admin Allocation		0	0
9,013	2,331	705	528		Transfer Exp Totals:		0	0
31,780	5,533	3,345	2,815		EXPENDITURES TOTALS:		3,369	3,369
-15,610	517	655	395		Col County Firing Range Totals:		631	631

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 overseeing and carrying 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 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, 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, conduct a variety of court hearings such as arraignments, pre-trial conferences, detention hearings, review hearings, plea agreements, probation violation and adjudication & disposition hearings.

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. 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.

FY2017-2018 Highlights and Significant Changes

The Department of Community Justice, including the Juvenile division, has developed a foundation in the use of Evidence Based programs to effectively supervise offenders in the community. The Juvenile Division supervises referred youth, pre and post adjudication necessitating a balance between diversion/informal and formal probation services.

Increased staffing, including the addition of a .5fte Intervention Specialist, has allowed the Juvenile Division the opportunity to develop and increase Evidence-based programs and interventions which target the needs/risks of youth offenders. These interventions include Cognitive-based intervention classes such as Thinking for a Change, Mindfulness practices, and

have partnered with Legacy Emmanuel Trauma Nurse Tough Talk Program to address MIP and youth drinking. In addition, probation/parole officers have implemented EPICS (Effective Practice in Community Supervision) for high risk youth offenders.

FY2016-2017 Accomplishments

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.

The utilization of detention beds has continued to increase by another 200 bed days since 2015 and over 400 bed days since 2014.

In 2016, the majority of detention beds used were for youth awaiting placement with DHS/MH/OYA , rather than pre-adjudication/post adjudication criminal behavior. For example, in 2016, out of the 59 admissions to detention, 20 admissions led to detention holds over 10 days, of which 7 of these admissions were over 30 days in detention. The average stay in detention in 2016 was 16.24 days, a significant increase from 2014 averages on 5.63 days. This significant increase has placed a burden on the ballooning detention budget which allowed for 1.5 beds per day, while reducing the accountability for youth who are committing crimes or posing a public safety issue in the community. Limited detention availability as a short-term sanction, 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. Juvenile Detention should be used for those youth who demonstrate a risk to themselves or others, and where there is no less restrictive placement available. Although detention is a necessary tool in the juvenile justice system to maintain community safety, research demonstrates that longer stays in detention reduce the efficacy of detention, increase recidivism rates, increase mental health issues and lower school success.

Accomplishments:

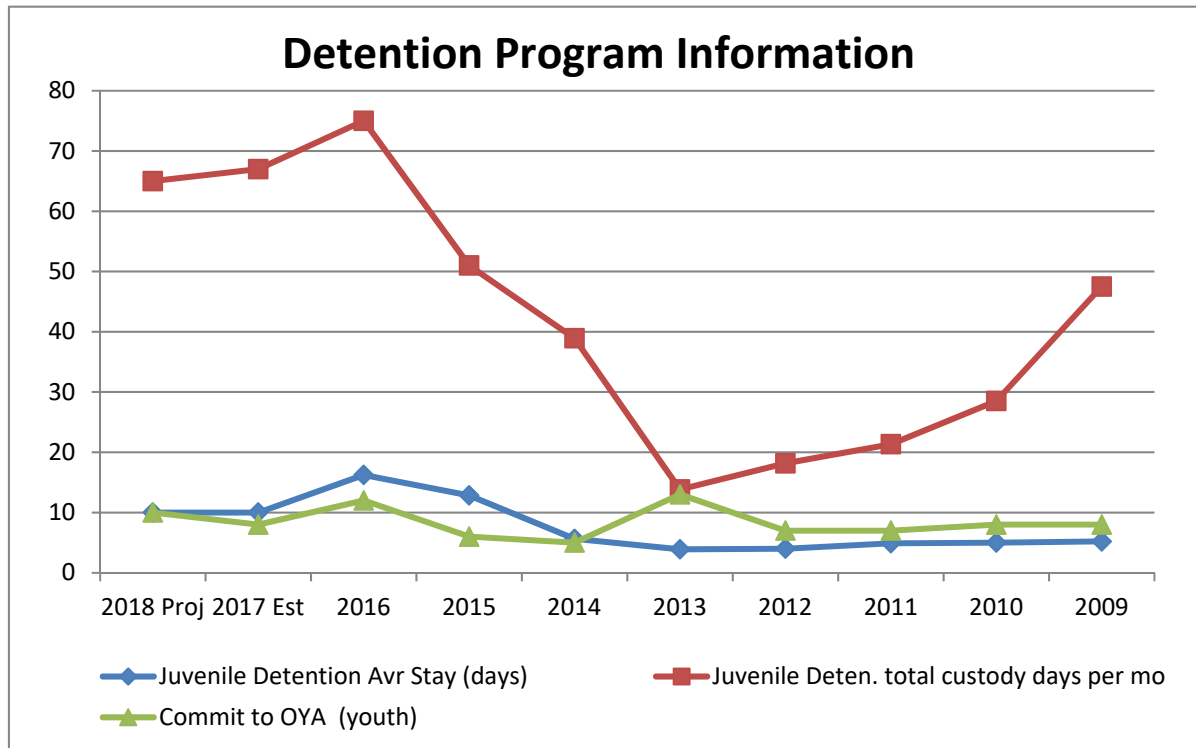
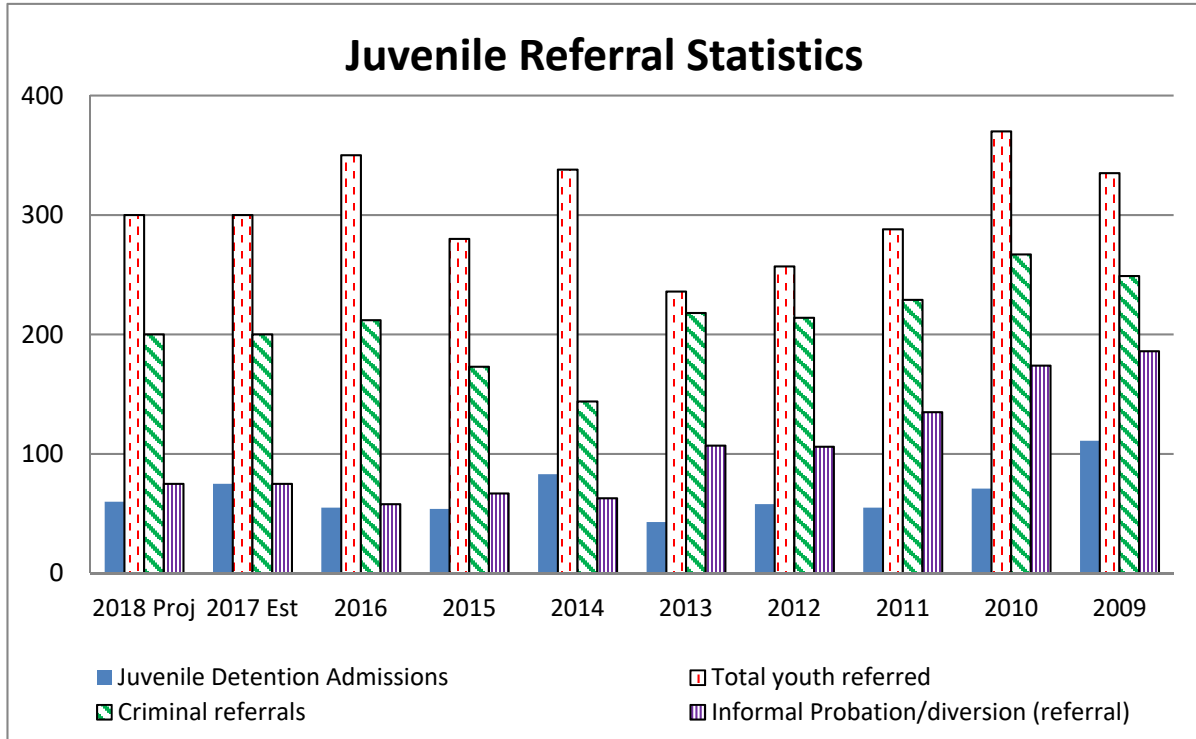
- Located free/low cost training resources to keep our professional staff at the highest level of knowledge and expertise
- Continued to coordinate and provide services with the Juvenile Treatment Court program, Circuit Courts, Columbia Community Mental Health, Department of Human Services, the Oregon Youth Authority, school districts, police departments, Amani Center, Prevention programs, and numerous other treatment and social service agencies
- 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.

- The Juvenile Division implemented EPICS (Effective Practices in Community Supervision), a research-based evidence supported practice to target medium and high risk offenders to develop skills that reduce recidivism.
- Cognitive Interventions- 3 Juvenile division staff attended a free training to implement Thinking for a Change, an evidence-based intervention to target criminogenic risks to reduce recidivism and provide an alternative intervention to Detention.
- Juvenile Division hosted its first Minor in Possession (MIP) class at the Columbia County Road Department Conference Center in partnership with Legacy Emanuel Trauma Nurse Talk Tough Program to target youth who have been referred for a Minor in Possession/PCS charges. This class addresses substance use as well as adolescent brain development to inform youth and their parents in the dangers of substance use. The class was attended by 16 youth from Columbia County and 11 of their guardians. This will be an on-going partnership with the Juvenile Division for youth and parents.
- The intervention Specialist is providing one on one counseling and support for youth in the community and juvenile detention to address crisis, mental health, assess need for treatment for enhanced case planning.

Community Justice - Juvenile Program

Operating Indicators

Columbia County, Oregon



Juvenile Statistics are tracked on calendar year basis

Columbia County

General Fund

Juvenile Account: 100-18

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	126,948	126,948	126,673	126,173	125,551
Total Beginning Balance	126,948	126,948	126,673	126,173	125,551
Intergovernmental	130,155	151,955	148,800	143,252	141,205
Fees, Permits, Fines, Service Charges	3,000	3,072	3,000	3,856	3,644
Other Resources	1,100	1,103	500	775	3,550
Current Year Restricted	134,255	156,130	152,300	147,882	148,399
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	261,203	283,078	278,973	274,056	273,950
Expenditures					
Salary	414,679	392,979	387,793	341,098	303,509
Benefits	205,542	183,345	193,277	150,417	121,727
PR Transfers (PERS Bond & Reserve)	28,025	39,652	39,138	41,743	37,282
Personnel	648,246	615,976	620,207	533,258	462,518
Materials & Services	190,329	198,513	203,118	164,594	131,713
Capital	0	0	0	0	0
Program Budget	838,575	814,490	823,325	697,852	594,231
Debt	0	0	0	0	0
Transfers Out (admin alloc)	154,896	154,044	154,044	110,313	126,050
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	993,472	968,534	977,369	808,165	720,281
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(859,217)	(812,404)	(825,069)	(661,058)	(572,505)
Restr Funds Carried Forward	126,948	126,948	126,673	126,948	126,173

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

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	5.75
FY17 (no furloughs)	5.80
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

Columbia County

General Fund Juvenile

Account: 100-18

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
<u>R15</u> Beginning Bal (Grants, Rsrve)								
125,551	126,173	126,673	126,948	100-18-01-3004	Harr Juv Fund Beg Bal		126,948	126,948
125,551	126,173	126,673	126,948	Beginning Bal (Grants, Rsrve) Totals:			126,948	126,948
<u>R25</u> Fees, Lic, Perm, Fines,								
285	376	100	75	100-18-00-3250	Juv Supervision/Detention Fees		100	100
2,700	2,700	2,700	2,025	100-18-00-3251	Juvenile Rent		2,700	2,700
659	780	200	262	100-18-00-3254	Discovery Fees		200	200
3,644	3,856	3,000	2,362	Fees, Lic, Perm, Fines, Totals:			3,000	3,000
<u>R36</u> Grant: State, Local								
62,096	62,136	62,100	31,068	100-18-00-3640	Basic Services		54,100	54,100
73,206	52,736	52,700	26,368	100-18-00-3643	Diversion Services		45,900	45,900
5,903	0	9,000	0	100-18-00-3644	OYA Flex		6,600	6,600
0	28,380	25,000	14,190	100-18-00-3646	Juvenile Crime Prevention		23,555	23,555
141,205	143,252	148,800	71,626	Grant: State, Local Totals:			130,155	130,155
<u>R65</u> Other Resources (Restr)								
2,927	0	0	745	100-18-00-3100	Refund of Expenses		200	200
623	775	500	822	100-18-01-3020	Harr Interest		900	900
3,550	775	500	1,567	Other Resources (Restr) Totals:			1,100	1,100
273,950	274,056	278,973	202,503	REVENUES TOTALS:			261,203	261,203
<u>E1</u> Personal Services								
24,166	25,966	25,787	19,841	100-18-00-4002	Juvenile Director	0.25	26,328	26,328
80,129	83,268	85,259	65,566	100-18-00-4011	Division Supervisor	1.00	87,048	87,048
0	0	18,769	0	100-18-00-4021	Diversion Coord.		0	0
120,208	179,990	0	0	100-18-00-4037	Juvenile Probation Officer III		0	0
30,713	0	196,799	148,415	100-18-00-4038	Juvenile Probation Officer II	3.00	215,382	201,921
44,326	43,998	56,180	38,484	100-18-00-4053	Secretary	1.00	61,194	57,369
0	4,243	0	21,182	100-18-00-4054	Office Specialist	0.50	37,014	37,014
3,909	879	0	0	100-18-00-4085	PT Help		0	0
59	2,753	5,000	2,106	100-18-00-4090	Overtime		5,000	5,000
41,228	31,400	33,157	28,265	100-18-00-4101	PERS ER		51,209	49,366
22,741	25,777	29,666	22,269	100-18-00-4102	FICA Tax		33,045	31,723
4,299	3,329	4,990	3,147	100-18-00-4103	Worker's Compensation		4,828	4,656
58,714	67,803	100,063	66,257	100-18-00-4104	Insurance Benefits		98,171	92,636
95	136	194	106	100-18-00-4105	WBF		216	207
-5,349	1,953	1,939	148	100-18-00-4106	Unemployment Insurance		2,160	2,073
0	20,021	23,268	17,736	100-18-00-4109	PERS EE 6%		25,918	24,881
425,237	491,515	581,069	433,522	Personal Services Totals:		5.75	647,511	620,221

Columbia County

General Fund Juvenile

Account: 100-18

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				E2	Materials and Services			
2,136	1,686	2,000	1,697	100-18-00-4311	Cell Phone Expense		2,100	2,100
4,615	4,497	5,000	3,606	100-18-00-4321	Supplies		5,000	5,000
1,640	1,784	2,000	1,159	100-18-00-4322	Copier Maintenance		2,200	2,200
0	459	0	0	100-18-00-4343	Hiring Expense and Supplies		0	0
2,484	2,539	2,818	2,808	100-18-00-4588	GL and Property Insurance		3,229	3,229
0	0	1,500	437	100-18-00-4710	Mileage		1,500	1,500
4,680	2,918	7,000	2,126	100-18-00-4711	Vehicle Fuel		7,000	7,000
2,916	1,814	4,000	1,484	100-18-00-4714	Vehicle Maintenance		4,000	4,000
0	6	200	0	100-18-00-4715	Auto Expense		500	500
4,218	1,230	6,000	2,413	100-18-00-4720	Conferences and Training		5,000	5,000
1,450	1,438	1,500	1,415	100-18-00-4730	Membership Dues		1,500	1,500
79,263	104,457	80,000	33,280	100-18-00-4736	Detention Expense		90,000	90,000
305	0	100	0	100-18-00-4830	Witness Fees		100	100
4,012	3,715	30,000	1,222	100-18-00-4832	Juvenile Diversion Plan		19,400	19,400
0	0	2,000	0	100-18-00-4835	Comm Service Work Program		1,000	1,000
0	21,095	25,000	21,475	100-18-00-4836	Juvenile Crime Prevention		21,200	21,200
4,896	4,830	9,000	1,125	100-18-00-4837	OYA Flex Expense		6,600	6,600
19,099	12,128	25,000	4,436	100-18-00-4841	Contract Temp Help		20,000	20,000
131,713	164,594	203,118	78,684		Materials and Services Totals:		190,329	190,329
				E5	Transfer Exp			
24,125	27,061	27,892	21,254	100-18-00-4107	PERS Bond		28,341	28,025
13,156	14,682	11,246	8,572	100-18-00-4108	PERS 822		12,527	0
126,050	110,313	154,044	115,533	100-18-00-4593	Administrative Allocation		154,896	154,896
163,332	152,056	193,182	145,359		Transfer Exp Totals:		195,764	182,922
720,281	808,165	977,369	657,565		EXPENDITURES TOTALS:	5.75	1,033,605	993,472
-446,332	-534,110	-698,396	-455,062		Juvenile Department Totals:		-772,402	-732,269

County Counsel - General Fund 100-19

The County Counsel's Office is mandated by Oregon 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 ordinance 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 2 full time licensed attorneys, 1 full-time paralegal, and 1 legal secretary.

FY2017-2018 Highlights and Significant Changes

We are on course for another very busy year. Elimination of furlough days and hiring a full time paralegal has increased timeliness of output and the ability to work on important but lower priority projects. We have been able to put more resources toward being proactive. Next fiscal year we expect to accomplish the following:

- **Public Records Update.** Provide legal assistance for update of County's public record ordinance.
- **Community Action Team.** Provide legal assistance for implementation of the Community Action Team CDBG Rehabilitation Grant.
- **Mass Gathering Update.** Update the County's mass gathering ordinance.
- **Scappoose Transit Facility.** Provide legal support for the acquisition of property and construction of a Park and Ride in Scappoose.
- **Rainier Transit Center.** Provide legal support for demolition and construction of a new Transit Center in Rainier.
- **Litigation defense.** Litigation has been filed against the County and officials individually. We expect time intensive defense of these claims to continue through FY 18.
- **Continue ordinance updates.** Many County ordinances are due for updating. Implementation of updates will continue in FY18.
- **LDS.** Address on-going medical and recreational marijuana legislation and regulations.
- **LDS.** Assist with amendments to Depletion Fee Ordinance and zoning and comprehensive plan ordinances for Transportation System Plan.
- **LDS.** Provide legal advice and support for amendments to enforcement related ordinances, including Solid Waste Management Ordinance.
- **Purchasing.** We expect to assist with several large procurement projects.
- **Public Health.** Provide legal support and assistance with procurement of public health services and contract amendments.
- **Flood Recovery.** Establish a program for use of FEMA acquired property and transfers to the City of Vernonia.

- **Finance and Taxation.** Provide legal support for implementation of the County's marijuana tax.
- **Finance.** Assist with procurement of financial consultant services and drafting of best practice policies.
- **Lands.** Assist with an auction and on-going land sales/donations.

FY2016-2017 Accomplishments

It's been a very busy year. Highlights include:

- **Flood Recovery.** Completed legal work to finish buy-out for commercial properties in Vernonia.
- **Uniform Grant Guidance.** Updated County policies and procedures based on new federal Uniform Grant Guidance and other grant compliance requirements, including update to Public Contracting Ordinance.
- **Jail.** Drafted Jail levy and provided legal support based on outcome of election.
- **Lands.** Completed an auction and several land sales in 2017 and provided legal support during adoption of policies and procedures related to land sales.
- **Sheriff.** Provided legal support for law enforcement services agreement with the City of Clatskanie.
- **Ordinance updates.** Ordinance updates and adoption of new ordinances continued in 2017.
- **Transit.** Provided legal support for the Rainier Transit Center design and construction as well as the Scappoose park and ride property acquisition.
- **Litigation defense.** Litigation has been filed against the County and officials individually, requiring time intensive litigation management.
- **Lands.** Completed procurement of lands and gas administration services; assisted with implementation of new processes; concluded several land sales and provided legal support for adoption of policies related to land sales.
- **LDS.** Addressed changes in recreational marijuana legislation and regulations, assisted with adoption of land use regulations.
- **Purchasing.** Assisted with several large procurement projects, including projects funded by Jail levy.
- **Finance.** Drafted Ordinance establishing marijuana tax and prepared ballot measure for County marijuana tax.
- **Lands/Gas.** Provided legal advice and support for County lands sheriff's sale and related litigation, and legal advice and support regarding current and future gas leases.
- **Finance.** Assisted with procurement of financial consultant services and drafting of financial policies.

Columbia County

General Fund County Counsel Account: 100-19

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	0	0	0	0	6,049
Fees, Permits, Fines, Service Charges	0	0	0	4,231	696
Other Resources	1,500	3,501	2,000	6,689	3,455
Current Year Restricted	1,500	3,501	2,000	10,920	10,199
Transfers In (Admin Alloc)	374,867	329,671	329,671	261,156	319,822
Spec Pymt (from Component Unit)	36,000	12,000	0	2,959	0
Current Year Other Resources	410,867	341,671	329,671	264,115	319,822
Total Available Resources	412,367	345,172	331,671	275,035	330,021
Expenditures					
Salary	364,143	333,245	346,562	270,883	258,236
Benefits	192,371	144,573	163,719	131,241	105,301
PR Transfers (PERS Bond & Reserve)	24,188	31,882	33,967	33,545	31,309
Personnel	580,702	509,700	544,247	435,669	394,846
Materials & Services	53,900	33,649	53,600	33,639	7,581
Capital	0	0	0	0	0
Program Budget	634,602	543,349	597,847	469,308	402,427
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	634,602	543,349	597,847	469,308	402,427
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(222,235)	(198,177)	(266,176)	(194,273)	(72,405)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	4.05
FY17 (no furloughs)	3.92
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

Columbia County

General Fund County Council

Account: 100-19

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R27</u>	<u>Fee,Srvce Chrg (Stat/Loc)</u>			
696	4,231	0	0	100-19-00-3104	Reimb from State/Local Govt		0	0
696	4,231	0	0		Fee,Srvce Chrg (Stat/Loc) Totals:		0	0
				<u>R35</u>	<u>Grant: Federal</u>			
6,049	0	0	0	100-19-00-3071	FEMA Admin Funds		0	0
6,049	0	0	0		Grant: Federal Totals:		0	0
				<u>R55</u>	<u>Transfer Revenue</u>			
319,822	261,156	329,671	247,253	100-19-00-3075	Admin Alloc		374,867	374,867
319,822	261,156	329,671	247,253		Transfer Revenue Totals:		374,867	374,867
				<u>R65</u>	<u>Other Resources (Restr)</u>			
0	0	0	0	100-19-00-3017	MJ tax admin cost		1,500	1,500
3,455	6,726	2,000	1,603	100-19-00-3100	Refund of Expenses		0	0
0	-37	0	0	100-19-00-3128	Settlement Rev		0	0
3,455	6,689	2,000	1,603		Other Resources (Restr) Totals:		1,500	1,500
				<u>R85</u>	<u>Special Payments</u>			
0	2,959	0	4,183	100-19-00-3098	Reimb Component Unit		13,000	36,000
0	2,959	0	4,183		Special Payments Totals:		13,000	36,000
330,021	275,035	331,671	253,039		REVENUES TOTALS:		389,367	412,367
				<u>E1</u>	<u>Personal Services</u>			
124,838	134,072	139,899	105,582	100-19-00-4007	County Counsel	1.00	142,846	142,846
85,400	91,446	98,342	73,393	100-19-00-4008	Assistant County Counsel	1.00	103,605	103,605
0	0	50,815	42,057	100-19-00-4013	Paralegal/N.R. Admin	1.00	60,507	60,507
41,121	42,501	47,006	20,786	100-19-00-4048	Legal Assistant	1.00	50,445	50,445
6,878	2,257	10,000	381	100-19-00-4085	Extra Help	0.05	6,240	6,240
0	606	500	89	100-19-00-4090	Overtime		500	500
35,961	28,369	35,478	20,965	100-19-00-4101	PERS ER		43,009	43,009
19,041	19,502	26,512	17,109	100-19-00-4102	FICA Tax		27,857	27,857
175	104	335	305	100-19-00-4103	Worker's Compensation		378	378
54,328	65,501	79,294	49,043	100-19-00-4104	Insurance Benefits		103,690	97,649
67	80	173	74	100-19-00-4105	WBF		182	182
-4,271	1,568	1,733	121	100-19-00-4106	Unemployment Insurance		1,821	1,821
0	16,118	20,194	13,273	100-19-00-4109	PERS EE 6%		21,474	21,474
363,537	402,124	510,280	343,178		Personal Services Totals:	4.05	562,554	556,513
				<u>E2</u>	<u>Materials and Services</u>			
390	5,622	4,500	2,024	100-19-00-4321	Supplies		4,000	4,000
1,453	1,319	2,300	1,460	100-19-00-4322	Copier Maintenance		2,300	2,300
448	2,122	1,800	80	100-19-00-4335	Books-Library & Periodicals		1,800	1,800
660	661	1,300	594	100-19-00-4710	Mileage		1,600	1,600
2,312	1,321	2,000	2,329	100-19-00-4720	Conferences and Training		2,500	2,500
1,347	1,337	1,700	0	100-19-00-4730	Membership Dues		1,700	1,700
970	10,021	40,000	988	100-19-00-4750	Contract Services-Legal		40,000	40,000
0	11,236	0	0	100-19-00-4841	Contract & Temp Services		0	0
7,581	33,639	53,600	7,475		Materials and Services Totals:		53,900	53,900
				<u>E5</u>	<u>Transfer Exp</u>			
20,249	21,725	24,207	15,619	100-19-00-4107	PERS Bond		23,482	24,188
11,060	11,819	9,760	6,300	100-19-00-4108	PERS 822		10,379	0
31,309	33,545	33,967	21,918		Transfer Exp Totals:		33,861	24,188
402,427	469,308	597,847	372,571		EXPENDITURES TOTALS:	4.05	650,315	634,602
-72,405	-194,273	-266,176	-119,532		County Council Totals:		-260,949	-222,235

Veterans' Service Office - General Fund 100-35

Veterans' services in Columbia County are outsourced to a local nonprofit, 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 FY 2017-2018 is estimated at minimum of \$57,453; with the passing of measure 97 state funding should exceed FY 2016-2017 funding levels. 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 2017-2018 Highlights and Significant Changes

Next Fiscal year, we expect to have continued upward swing in results for veterans and surviving spouses served as described in the next section.

FY 2016-2017 Accomplishments

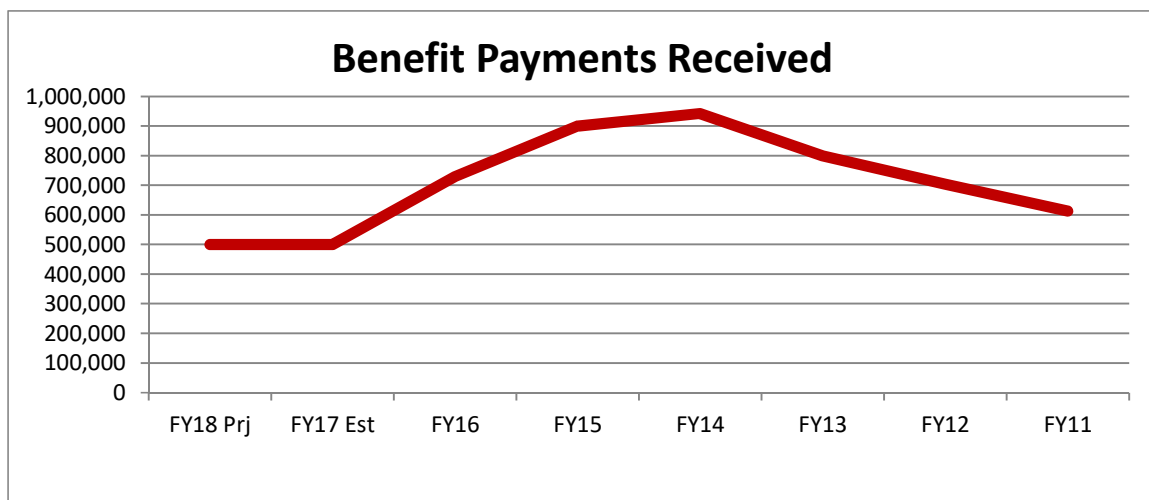
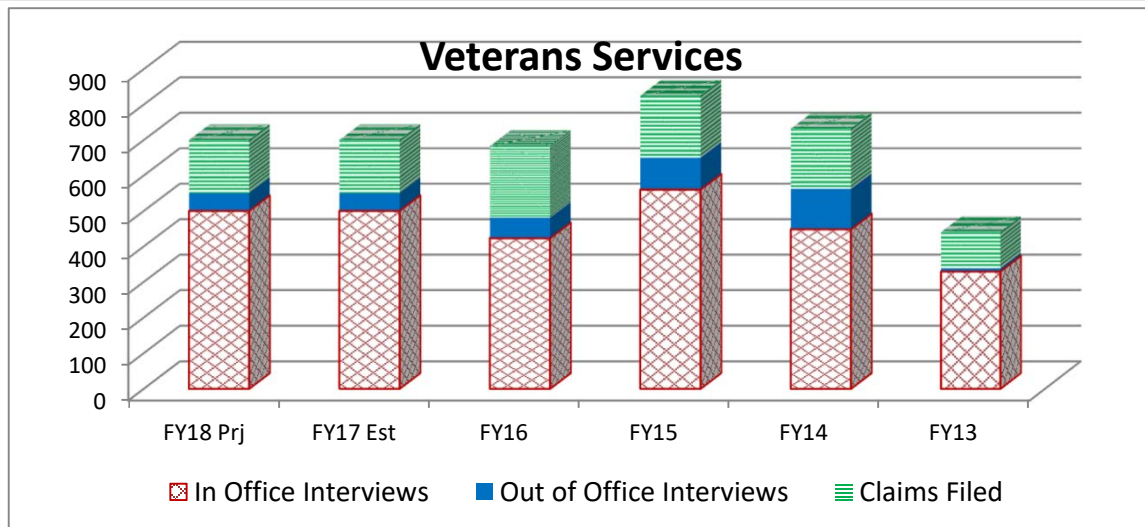
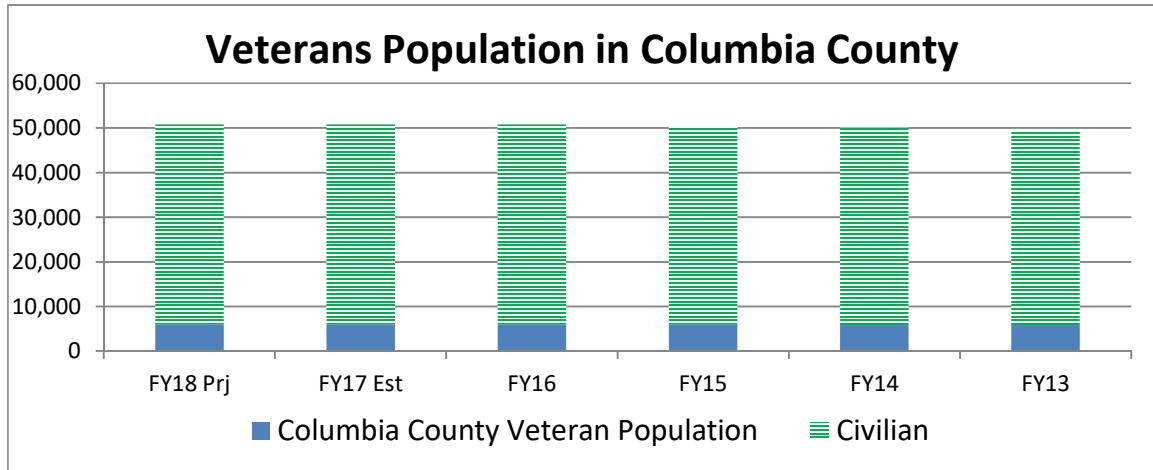
During FY 2016-2017, as of the 27th of March 2016, the Veteran Service Office conducted 326 interviews, returned 675 calls from clients, prepared over 600 documents and submitted 143 new claims, assisted in enrolling 38 clients in the VA Health Care system. During the period of July 1, 2016 through March 15, 2017, the Veterans Service Office met with added 85 new first time clients. The Veterans Service Office now represents 1603 clients within Columbia County; this represents a 5 % increase in new clients within the last 9 months.

Through the first eight months of this current FY, the Veterans Service Office has spent in excess of 300 hours on outreach into the communities of Vernonia, Clatskanie, Rainer, Saint Helens, and Scappoose. As an accredited representative with the Veterans Administration, the Veteran Service Officer represented 5 veterans before the Board of Veterans Appeals and 3 veterans at the board of appeals at the Portland VA Regional Office. Veterans Service Office also served as a member of the Veterans treatment court team.

Veterans Services

Columbia County, Oregon

Statistics and Operating Indicators



Columbia County

General Fund Veterans Services Account: 100-35

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	65,187	56,684	57,453	57,453	43,131
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	65,187	56,684	57,453	57,453	43,131
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	65,187	56,684	57,453	57,453	43,131
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	96,065	86,562	86,581	81,581	89,200
Capital	0	0	0	0	0
Program Budget	96,065	86,562	86,581	81,581	89,200
Debt	0	0	0	0	0
Transfers Out (admin alloc)	3,885	750	750	750	1,250
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	99,950	87,312	87,331	82,331	90,450
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(34,763)	(30,628)	(29,878)	(24,878)	(47,319)

Columbia County

General Fund Veterans Services

Account: 100-35

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				R36	Grant: State, Local			
43,131	57,453	57,453	28,727	100-35-00-3660	Veterans Service - State Reimb		65,187	65,187
43,131	57,453	57,453	28,727		Grant: State, Local Totals:		65,187	65,187
43,131	57,453	57,453	28,727		REVENUES TOTALS:		65,187	65,187
				E2	Materials and Services			
68,000	81,581	86,581	43,656	100-35-00-4750	Contracted Services		96,065	96,065
21,200	0	0	0	100-35-01-4750	Special Grant Expense		0	0
89,200	81,581	86,581	43,656		Materials and Services Totals:		96,065	96,065
				E5	Transfer Exp			
750	750	750	563	100-35-00-4593	Administrative Allocation		3,885	3,885
500	0	0	0	100-35-01-4593	Grant Admin Alloc		0	0
1,250	750	750	563		Transfer Exp Totals:		3,885	3,885
90,450	82,331	87,331	44,218		EXPENDITURES TOTALS:		99,950	99,950
-47,319	-24,878	-29,878	-15,492		Veterans' Service Office Totals:		-34,763	-34,763

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”). As a private non-profit corporation, the Foundation was formed in 2003 for the purpose of supporting the sustainability and expansion of public health services. However, because the Foundation is a non-profit and not a governmental agency or special 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 regularly reports to the County Commissioners on matters pertaining to county authority for public health services.

FY2016-17 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.

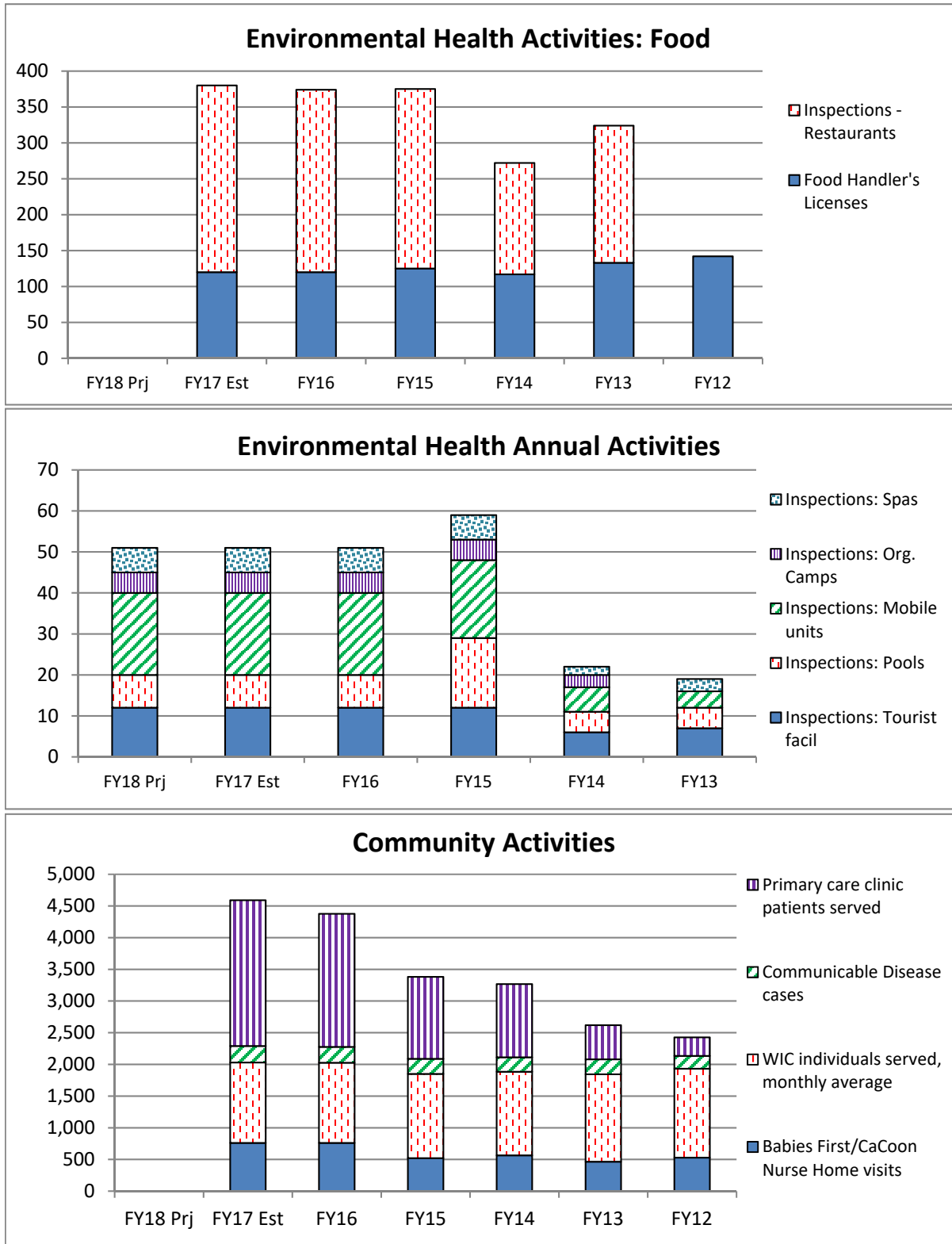
A full year of the part time staffer will be seen in FY18 (approximately \$10,000 total annually). An offsetting reimbursement can also be noted in the revenue side of this new general ledger chart segment. The annual \$100,000 public health contribution is also noted here.

The audit of the Foundation’s financials for FY 2015-16 revealed a positive increase in revenue and assets from the previous year. The Foundation continues to strengthen as an organization providing public health services in partnership with the county. The Foundation board has followed through with the Commissioner’s vision to expand health care access into the less populated regions of the county, by expanding the Sacagawea Health Center and Rainier Health Center to now serve all ages and continue working with stakeholders in Scappoose to determine the feasibility of a school-based health center (ongoing). The Foundation plans to end primary care services in Vernonia Health Center August 2017 because a new partner is coming to the facility to operate clinical services. Public Health will continue to operate the Vernonia school-based health center as a safety net clinic for the pediatric population. This work is in addition to state and county-required services. Extensive Quality Improvement projects have been undertaken related to Public Health services at the Foundation; a marketing and branding plan is underway as well as an update to the five-year strategic plan. Public Health has restructured the Communicable Disease team to better respond to and prevent communicable diseases. Current outbreaks of syphilis and gonorrhea sparked this restructure to ensure more staff time to treat partners of those infected with these diseases. Funding is still too restrictive to be able to invest in widespread prevention efforts of these diseases. Significant work with the Coordinated Care Organization is in process to improve sustainability of funding in disease prevention programs as well as alternative payment methods for services provided in the primary care setting.

Public Health

Columbia County, Oregon

Statistics and Operating Indicators



Columbia County

General Fund

Public Health

Account: 100-36

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	8,672	8,527	8,483	8,461	7,615
Current Year Restricted	8,672	8,527	8,483	8,461	7,615
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	8,672	8,527	8,483	8,461	7,615
Expenditures					
Salary	8,008	7,908	7,833	7,809	7,068
Benefits	624	615	611	604	552
PR Transfers (PERS Bond & Reserve)	40	4	39	46	-5
Personnel	8,672	8,527	8,483	8,459	7,615
Materials & Services	125,000	120,000	120,000	100,000	100,000
Capital	0	0	0	0	0
Program Budget	133,672	128,527	128,483	108,459	107,615
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	133,672	128,527	128,483	108,459	107,615
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(125,000)	(120,000)	(120,000)	(99,998)	(100,000)

Authorized Positions - Full Time Equivalents

FY18	0.10
FY17	0.10
FY16	0.10
FY15	0.10
FY14	0.00
FY13	0.00
FY12	0.00
FY11	0.00

Columbia County

General Fund Public Health

Account: 100-36

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				R65	Other Resources (Restr)			
7,615	8,461	8,483	4,267	100-36-00-3503	Reimb of Expenses		8,672	8,672
7,615	8,461	8,483	4,267		Other Resources (Restr) Totals:		8,672	8,672
7,615	8,461	8,483	4,267		REVENUES TOTALS:		8,672	8,672
				E1	Personal Services			
7,068	7,809	7,833	5,931	100-36-00-4013	Administrator, Public Health	0.10	8,008	8,008
541	597	599	454	100-36-00-4102	FICA tax		613	613
8	3	8	6	100-36-00-4103	Workers Comp Insur		8	8
4	3	4	2	100-36-00-4105	WBF		4	4
-5	46	39	3	100-36-00-4106	Unemployment Insur		40	40
7,615	8,459	8,483	6,396		Personal Services Totals:	0.10	8,672	8,672
				E2	Materials and Services			
0	0	20,000	0	100-36-00-4841	Public Health Project Mgt		0	0
100,000	100,000	100,000	71,000	100-36-00-4975	Public Health Contractor		125,000	125,000
100,000	100,000	120,000	71,000		Materials and Services Totals:		125,000	125,000
107,615	108,459	128,483	77,396		EXPENDITURES TOTALS:	0.10	133,672	133,672
-100,000	-99,998	-120,000	-73,128		Public Health Totals:		-125,000	-125,000

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.

FY2017-2018 Highlights and Significant Changes

The State of Oregon provides the single revenue source for this activity. The State budgets on a biennial basis and has not yet completed its own budget process for the FY18 and FY19 County budget periods. Early indications are that less revenue will be available for court mediation services next year. Nevertheless, it is anticipated that service levels at the current budgeted \$32,000/year level will still be within the capacity of the program to continue supporting in FY18 and going forward.

FY2016-2017 Accomplishments

This year revenues were sufficient to cover mediation services mandated by the state courts. An unanticipated bump in FY17 revenues from the state will allow the program to weather uncertainty in the upcoming state biennial budget cycle.

Columbia County

General Fund Court Mediation Account: 100-37

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	16,994	8,606	9,669	7,282	4,229
Total Beginning Balance	16,994	8,606	9,669	7,282	4,229
Intergovernmental	31,539	40,388	32,853	32,853	32,051
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	31,539	40,388	32,853	32,853	32,051
Transfers from County Funds	0	0	0	0	10,000
Current Year Other Resources	0	0	0	0	10,000
Total Available Resources	48,532	48,994	42,522	40,135	46,280
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	32,000	32,000	32,000	31,530	38,998
Capital	0	0	0	0	0
Program Budget	32,000	32,000	32,000	31,530	38,998
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	32,000	32,000	32,000	31,530	38,998
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	16,532	16,994	10,522	8,606	7,282

Columbia County

General Fund Court Mediation

Account: 100-37

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				R15	Beginning Bal (Grants, Rsrve)			
4,229	7,282	9,669	8,606	100-37-00-3004	Mediation Beginning Bal		16,994	16,994
4,229	7,282	9,669	8,606		Beginning Bal (Grants, Rsrve) Totals:		16,994	16,994
				R36	Grant: State, Local			
32,051	32,853	32,853	40,388	100-37-00-3070	State Court Mediation		31,539	31,539
32,051	32,853	32,853	40,388		Grant: State, Local Totals:		31,539	31,539
				R55	Transfer Revenue			
10,000	0	0	0	100-37-00-3085	Law Library Transfer		0	0
10,000	0	0	0		Transfer Revenue Totals:		0	0
46,280	40,135	42,522	48,994		REVENUES TOTALS:		48,532	48,532
				E2	Materials and Services			
38,998	31,530	32,000	26,219	100-37-00-4750	Mediation Services		32,000	32,000
38,998	31,530	32,000	26,219		Materials and Services Totals:		32,000	32,000
38,998	31,530	32,000	26,219		EXPENDITURES TOTALS:		32,000	32,000
7,282	8,606	10,522	22,774		Court Mediation Totals:		16,532	16,532

Emergency Management - General Fund 100-44

Columbia County Department of Emergency Management (CCEM) is the coordinating entity for countywide, whole community preparedness, response, recovery, and resilience. Program aspects include plan development, training of responders and citizens, exercises, drills, grant acquisition and management, coordination of information and resources during 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>

CCEM works in cooperation with an oversight advisory board known as the Homeland Security and Emergency Management Commission (HSEMC). The HSEMC meets bi-monthly and actively makes planning and policy recommendations for the department to the Board of County Commissioners.

FY2017-2018 Highlights and Significant Changes

Proposed Objectives:

- Meet all FEMA and OEM grant requirements.
- Conduct and/or participate in quarterly exercises.
- Complete a minimum of 20 hours training per staff member.
- Improve Planning.
- Enhance County Wide capacity and resilience.
- Improve information sharing.
- Strengthen Public-Private partnerships.
- Continue to build capacity with partner agencies and organizations including the Fire Defense Board, ARES, CERT, MRC, Public Health, CCOM, and VOADs.

Revenue Changes:

HSEMC

The contributing members of the HSEMC agreed to an increase in member contributions to support staffing for this office. This is the first time that contributions have been raised since the inception of HSEMC. Contributions are formula based on population served by the member. There are two levels of contribution:

2016/2017	2017/2018	2018/2019
\$7,919.44	\$8,965.88	\$9,844.88
\$3,959.72	\$4,482.94	\$4,922.44

To date, member contributions total \$59,445. Once all members have contributed, we anticipate contributions of approximately \$75,283. In addition, the HSEMC has accumulated funds of \$17,400. We are actively pursuing additional HSEMC members.

Federal grant revenue continues to decline significantly. We anticipate this trend will continue based on the proposed budget information we are seeing from DHS and FEMA. See the chart below:

HSGP (Homeland Security Grant Program) -57%	Transit Security - 15%
PDMP (Pre-Disaster Mitigation Program) -45.5%	Port Security -7%
UASI (Urban Area Security Initiative) -45%	EMPG (Emergency Management Performance Grant) - 14%

Expenditure Changes

Vincent Aarts was promoted to Deputy Director effective March 1, 2017. There are no other significant anticipated expenditure changes.

FY 2015-2016 Accomplishments

We are making significant investment in time and resources to increase capabilities and whole community resilience across Columbia County.

- Received grant funding for the following critical assets:
 - Four (4) Remote Access Weather Stations (RAWS). These RAWS will be deployed to Clatskanie, Mist, Vernonia, and Saint Helens. These will be operational by 3Q17 and will eliminate the data gaps in the deployed areas.
 - EOC radio room upgrades and deployable self-contained radio stations. Operational in 2Q17.

- Submitted grant proposals for the following. If successful, these assets will be available in 2018:
 - ARES communication capability enhancements in the Mist-Birkenfeld Rural Fire Protection District and the Vernonia Rural Fire Protection District.
 - Deployable ARES Repeater System.
 - Two Medical Reserve Corps deployable aid stations.
 - Unmanned Aerial Vehicle Program. Provides greatly enhanced CBRNE response, all-hazards damage assessment, situational awareness, and SAR capabilities by providing real-time video and still images to first responders, county partners, and the EOC.
 - EOC Satellite Communication capability. We currently do not have satellite data capability. This would provide enhanced voiced capability and would add satellite data capability.
 - Columbia County Sheriff's Office MRAP upgrades.
 - County cross jurisdictional law enforcement PPE upgrades.
 - Columbia River Fire & Rescue Deployable Gas Monitors.
 - Clatskanie Community Shelter Backup Power Project. Request funding to complete the final phase of this three phase project – final exterior wiring and interior connections. This is an excellent example of private-public partnerships with significant participation from multiple county stakeholders.
- Improve secure information sharing across the private-public county enterprise.
 - We are working with six other counties, the State Resilience Officer, the State GIS Officer, and DHS to deploy an online, cloud-based networked information system using the DHS HSIN (Homeland Security Information Network) platform.
 - This network enables federal, State, local, and private sector partners to collaborate across the resilience enterprise and to share a common operation picture in real time.
 - HSIN will replace WebEOC. HSIN is fully funded and supported by DHS and is available at no charge.
- Oregon Emergency Management Association (OEMA)
 - Appointed to chair the Information and Communications Technology Committee. The first priority is the implementation of HSIN referenced above.
 - Exploring ways to provide sustainable funding to local county emergency management offices State-wide.
- Regional Disaster Preparedness Organization (RDPO)
 - We serve on the Steering and Program Committees and other ad-hoc working groups as required.
 - UASI (Urban Area Security Initiative) funds are currently distributed through the RDPO on a 100% competitive basis. We are currently discussing moving to a blended funding model where a certain percentage of the federal grant will be set aside for each jurisdiction.

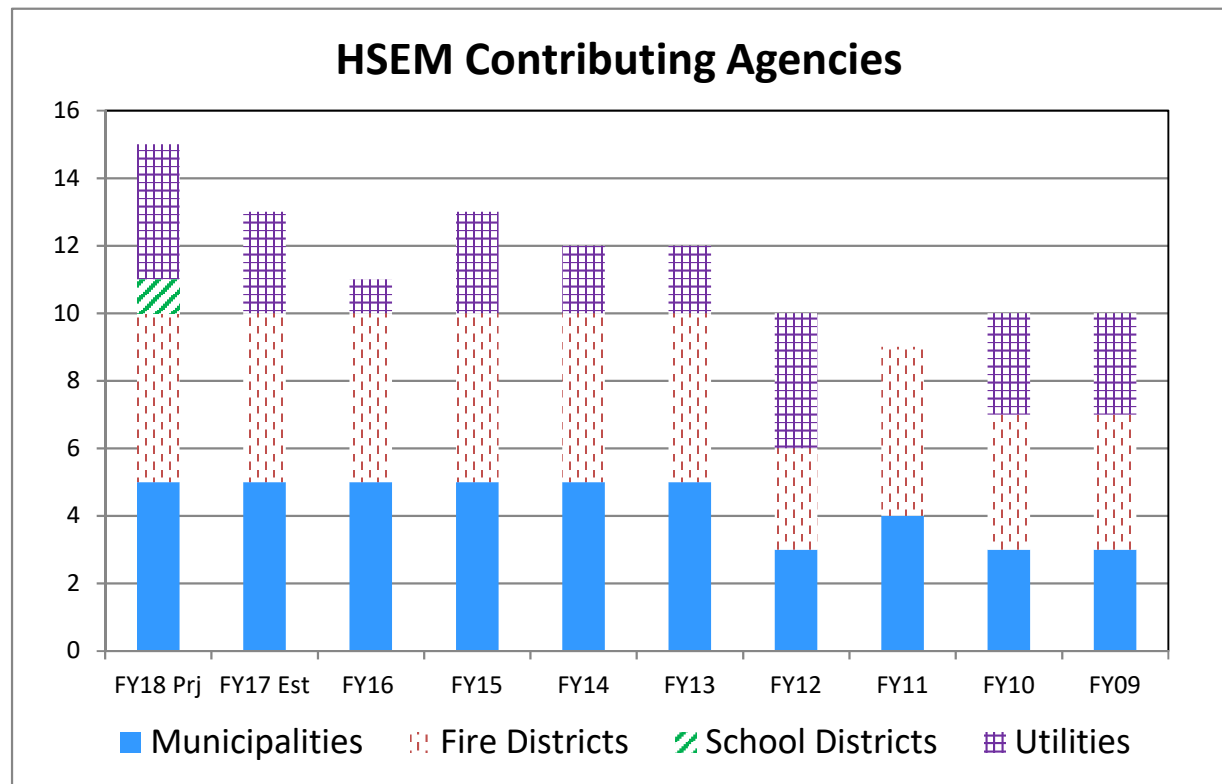
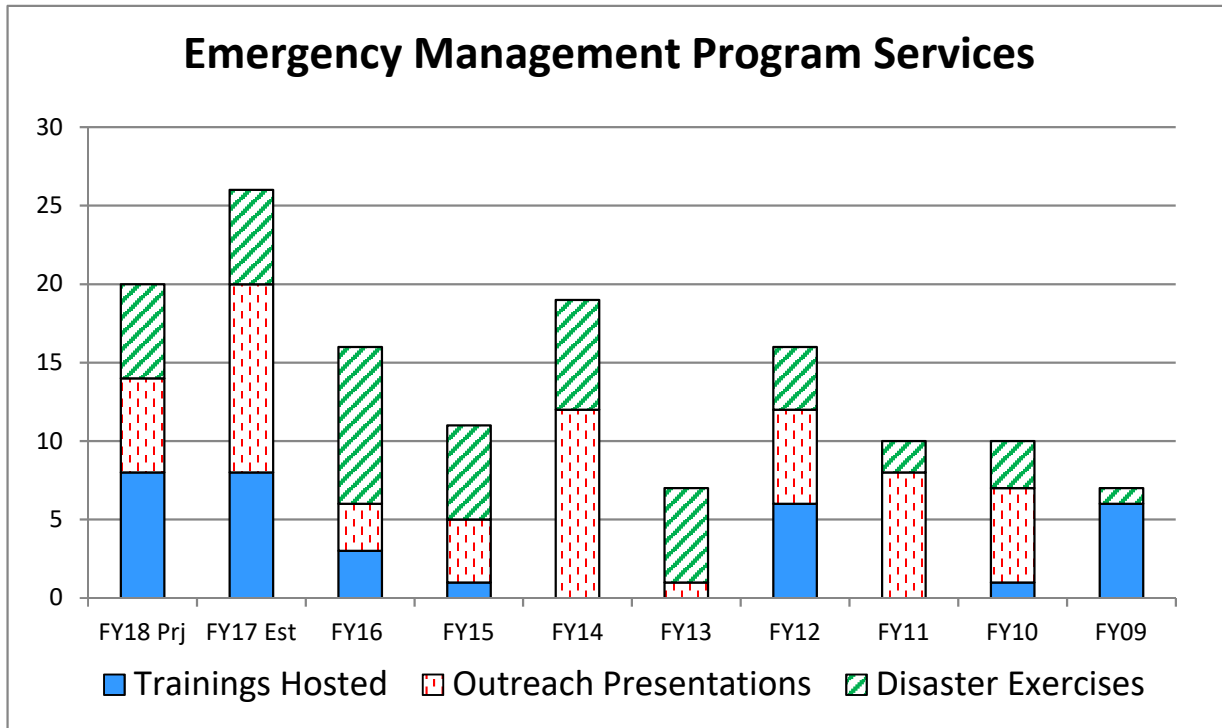
- Columbia County Citizen Corps Council
 - This office provides leadership for the Council. The Council is comprised of ARES, CERT, MRC, and SAR volunteers.
 - The Council was successful in obtaining non-profit status this year which opens the door to additional grant opportunities.
 - These volunteers performed 6,505 hours of volunteer service in 2016 valued at more than \$152,809.

- RRAP (Regional Resilience Assessment Program)
 - The State Resilience Officer has requested a DHS/FEMA assessment of regional reliance under the RRAP program. We will be a participant if the application is successful. This is a tremendous opportunity for a deep review of our resilience in Columbia County. This dovetails nicely with a CCEM, OEM, OMD, FEMA Region X project upcoming to develop a logistics and staging plan for using Columbia County as a named staging and transit resource for the response and recovery to a wide scale regional disaster such as the Cascadia Subduction Zone earthquake.

Emergency Management

Columbia County, Oregon

Statistics and Operating Indicators



Columbia County

General Fund Emergency Mgt Account: 100-44

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance*	17,400	17,400	16,900	26,500	45,000
Total Beginning Balance	17,400	17,400	16,900	26,500	45,000
Intergovernmental	266,628	237,530	120,081	136,353	172,689
Fees, Permits, Fines, Service Charges	35,863	0	0	0	0
Other Resources	0	0	0	3,481	97
Current Year Restricted	302,491	237,530	120,081	139,834	172,786
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	319,891	254,930	136,981	166,334	217,786
Expenditures					
Salary	170,149	128,827	125,582	117,918	120,372
Benefits	67,496	54,114	54,384	44,959	57,838
PR Transfers (PERS Bond & Reserve)	11,499	12,891	12,674	8,756	13,274
Personnel	249,144	195,832	192,640	171,633	191,485
Materials & Services	153,193	45,560	41,314	46,379	63,174
Capital	10,000	0	0	0	0
Program Budget	412,337	241,392	233,954	218,012	254,658
Debt	0	0	0	0	0
Transfers Out (admin alloc)	45,353	32,494	32,494	41,508	45,664
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	457,690	273,886	266,449	259,520	300,322
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(137,799)	(36,356)	(146,368)	(110,587)	(109,036)
Restr Funds Carried Forward	0	17,400	16,900	17,400	26,500

* HSEM balance from FY14 will be spent out during FY18

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	2.49
FY17 (no furloughs)	2.00
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

Columbia County

General Fund Emergency Mgt

Account: 100-44

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
R15 Beginning Bal (Grants, Rsrve)								
45,000	26,500	16,900	17,400	100-44-01-3002	Assigned Beginning Balance HSEM		17,400	17,400
45,000	26,500	16,900	17,400	Beginning Bal (Grants, Rsrve) Totals:			17,400	17,400
R25 Fees, Lic, Perm, Fines								
0	0	0	0	100-44-01-3251	MSEMC Contrib (non-govt)		35,863	35,863
0	0	0	0	Fees, Lic, Perm, Fines, Totals:			35,863	35,863
R35 Grant: Federal								
18,785	0	0	0	100-44-02-3690	UASI Grants (federal)		0	0
18,785	0	0	0	Grant: Federal Totals:			0	0
R36 Grant: State, Local								
0	0	0	0	100-44-00-3562	SHSP Grant (State grant)		107,078	107,078
98,860	81,309	70,081	53,763	100-44-00-3675	EMPG-State Police		64,758	64,758
55,044	55,044	50,000	63,956	100-44-01-3265	HSEM Community Contributions		94,792	94,792
153,904	136,353	120,081	117,719	Grant: State, Local Totals:			266,628	266,628
R65 Other Resources (Restr)								
97	1,388	0	0	100-44-00-3100	Refund of Expenses		0	0
0	2,093	0	0	100-44-00-3122	Sale of Surplus Asset		0	0
97	3,481	0	0	Other Resources (Restr) Totals:			0	0
217,786	166,334	136,981	135,119	REVENUES TOTALS:			319,891	319,891
E1 Personal Services								
53,340	47,103	69,416	53,112	100-44-00-4002	EM Director	1.00	74,457	74,457
0	0	0	5,110	100-44-00-4011	Deputy Director	1.00	63,231	63,231
30,113	14,574	0	0	100-44-00-4021	Coordinator	0.49	0	0
10,403	1,441	3,249	2,725	100-44-00-4101	PERS ER		9,900	9,900
6,206	4,745	5,310	4,416	100-44-00-4102	FICA Tax		10,533	10,533
128	13	67	51	100-44-00-4103	Workers' Compensation Ins.		133	133
28,184	12,685	8,144	7,928	100-44-00-4104	Insurance Benefits		32,282	30,437
20	31	35	26	100-44-00-4105	WBF		69	69
-2,032	347	347	29	100-44-00-4106	Unemployment Expense		688	688
0	1,537	4,165	3,493	100-44-00-4109	PERS EE 6%		8,261	8,261
36,919	56,241	56,166	37,215	100-44-01-4021	HSEM Coordinator		48,922	24,461
0	0	0	1,004	100-44-01-4090	Overtime		8,000	8,000
2,830	1,920	2,629	1,739	100-44-01-4101	PERS ER		4,093	2,334
2,788	4,144	4,297	2,854	100-44-01-4102	FICA Tax		4,355	2,483
26	34	554	398	100-44-01-4103	Workers' Compensation Ins		555	531
9,629	15,066	21,909	14,787	100-44-01-4104	Insurance Benefits		0	0
23	32	28	20	100-44-01-4105	WBF		28	16
-367	346	281	19	100-44-01-4106	Unemployment Expense		285	162
0	2,617	3,370	2,229	100-44-01-4109	PERS EE 6%		3,415	1,948
178,210	162,877	179,966	137,156	Personal Services Totals:		2.49	269,207	237,645

Columbia County

General Fund Emergency Mgt

Account: 100-44

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
7,621	8,158	8,900	5,025	100-44-00-4310	Telephone		9,345	9,345
42	30	100	7	100-44-00-4320	Postage		100	100
896	2,460	900	677	100-44-00-4321	Office Supplies		1,000	1,000
1,594	1,612	1,950	1,324	100-44-00-4322	Copier Maintenance		1,750	1,750
671	1,357	1,000	4,686	100-44-00-4323	EOC Materials		1,400	1,400
725	852	2,000	259	100-44-00-4324	Radio Maintenance		2,500	2,500
360	1,458	1,250	16	100-44-00-4325	Computer Maintenance		1,250	1,250
0	0	0	0	100-44-00-4326	Emerg Supplies Essential Staff		4,000	4,000
1,346	1,334	1,560	907	100-44-00-4511	Electricity		1,560	1,560
465	484	500	332	100-44-00-4513	Water		500	500
269	295	320	199	100-44-00-4514	Garbage		320	320
7,648	5,742	6,000	3,205	100-44-00-4515	Contract Janitorial		6,000	6,000
0	465	0	0	100-44-00-4516	Repairs and Maintenance		0	0
1,264	1,381	1,609	1,013	100-44-00-4588	GL and Property Insurance		1,165	1,165
4,060	3,171	3,200	3,139	100-44-00-4600	RDPO Contribution		3,200	3,200
510	618	500	0	100-44-00-4701	Publishing & Advertising		500	500
651	11	650	244	100-44-00-4710	Mileage		650	650
753	789	1,200	688	100-44-00-4711	Vehicle Fuel		1,200	1,200
207	540	825	0	100-44-00-4714	Vehicle Maintenance		825	825
2,097	1,236	2,500	2,451	100-44-00-4720	Conferences and Training		2,500	2,500
385	100	400	100	100-44-00-4730	Membership Dues		400	400
329	541	500	470	100-44-00-4740	Training Exercise		500	500
1,167	657	1,500	1,100	100-44-00-4761	Community Alert Network Suppor		1,500	1,500
0	0	0	0	100-44-00-4762	SHSP Grant Expense		107,078	107,078
30	1,140	1,500	382	100-44-01-4321	Office Supplies		1,500	1,500
679	826	100	0	100-44-01-4323	EOC Materials		100	100
492	601	1,000	51	100-44-01-4710	Mileage		1,000	1,000
1,103	875	1,000	1,025	100-44-01-4720	Conferences & Training		1,000	1,000
125	50	100	90	100-44-01-4730	Membership Dues		100	100
0	42	250	0	100-44-01-4740	Training Exercise		250	250
8,900	9,100	0	0	100-44-01-4841	HSEMC temp help		0	0
0	70	0	0	100-44-02-4720	Conferences and Training		0	0
18,785	0	0	0	100-44-02-4742	UASI Grant Expense		0	0
0	385	0	0	100-44-04-4720	Conf & Training Fed/State Reim		0	0
0	0	0	6,038	100-44-06-4762	#16-216 Remote Weather Station		0	0
0	0	0	8,215	100-44-07-4762	#16-217 EOC Radio Equipment		0	0
63,174	46,379	41,314	41,644		Materials and Services Totals:		153,193	153,193
E3 Capital Outlay								
0	0	0	0	100-44-00-5001	Storage Unit		10,000	10,000
0	0	0	29,136	100-44-05-5021	#16-215 Deployable Comm Assets		0	0
0	0	0	29,136		Capital Outlay Totals:		10,000	10,000
E5 Transfer Exp								
6,755	2,112	4,993	4,186	100-44-00-4107	PERS Bond		9,034	9,305
3,630	1,127	2,013	1,688	100-44-00-4108	PERS 822		3,993	0
45,664	41,508	32,494	24,371	100-44-00-4593	Administrative Allocation		45,353	45,353
1,903	3,598	4,040	2,671	100-44-01-4107	PERS Bond		3,735	2,194
987	1,919	1,629	1,077	100-44-01-4108	PERS 822		1,651	0
58,938	50,265	45,169	33,994		Transfer Exp Totals:		63,765	56,852
300,322	259,520	266,449	241,930		EXPENDITURES TOTALS:	2.49	496,164	457,690
-82,536	-93,187	-129,468	-106,811		Emergency Services Totals:		-176,274	-137,799

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 Finance and Taxation (F&T) management and staff is to act with the highest integrity to provide the best possible stewardship for the public resources under its charge.

The guiding principles of the newly adopted County Mission – service, engagement, connection and innovation – fit nicely for this department as these elements inform all that F&T does as it carries out its core services and one-time project initiatives.

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.

Some other areas are budgeted for within this department: risk management, the O&C Title III grant program and the Fair Facility Reserve.

FY2017-2018 Highlights and Significant Changes

Next year will be one of the busiest for the Department on record. Planned projects totaling a budgeted \$170,000 in one-time outlays and \$90,000 in new carrying costs include:

1. Selection and implementation of a new financial software system
2. Development of a more formal capital assets program including
 - a. a county-wide Capital Improvement Plan with a public feedback component
 - b. vehicle, technology and heavy equipment rotation plans and processes
3. A county-wide fee study to define cost recovery targets by fee type and a replicable process for more consistent and transparent fee setting going forward
4. Migration of our current ADP platform to an updated version of the vendor's software

The staffing strength of the Finance side of the shared Finance and Taxation Department (F&T) will increase for the second year in a row; the FY18 addition is for a Purchasing and Contracts staffer. This person will be charged with rebuilding the County's much-scaled back central support for purchasing and procurement. S/he will also create a more efficient and user-friendly contract management (vendors and grants) system to be rolled out over the next two

years with FY18's focus on the procurement and contract management aspects of the projects noted above. Total personnel costs are up almost \$92,000 relative last year's budget.

The F&T department will continue to prioritize its core 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.

The Materials and Services budget has decreased slightly by \$20,000 compared to last year's budget. The last two years has seen M&S budgeted at more than \$700,000 as the department works on a variety of one-time projects to improve the basic infrastructure, systems capacity and risk management needs of the County. Assuming FY18 projects proceed as planned, going forward budgets for materials and services are projected to be in the \$500,000 to \$600,000 range.

FY2016-2017 Accomplishments

Two National Awards Conferred

During the course of FY17, the County F&T Department was awarded both the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award from the Government Financial Officers Association (GFOA).

These award programs serve to encourage jurisdictions to go beyond the minimum requirements of generally accepted accounting principles and state budget law to prepare reports that evidence the spirit of transparency and full disclosure in their local government entity.

Finance Staff

In September 2016 the new Accounting Services Manager position was filled. Our newest staffer has hit the ground running, adding critical support to the new investment program, taking on a leadership role in the upcoming audit cycle and transitioning into a supervisory role for payroll and accounts payable. By the end of FY17, the re-organization of the department's reporting structure will be complete.

Ambitions were high for an accelerated pace of process improvement and the execution of new projects in FY17 given the addition of a staff member and the elimination of furloughs. However, "life happened" to a couple of our F&T colleagues and we are reminded that when one – not to mention two – staffers are out for an extended period, shifting resources to assure core service delivery becomes priority and new project timelines, as a result, get extended.

A commitment to professional development continues. All F&T staff participate in a variety of trainings via web-cast and conferences in order to stay abreast of changes in accounting standards and applicable Oregon and federal law. The Finance Director earned the Certified

Professional Finance Officer credential from the GFOA during FY17, a distinction held by 500 local government finance professionals across the country. She continues as Newsletter Editor for the Oregon GFOA and is part of the Oregon County Treasurer Association's executive board.

Treasurer's Office

A variety of projects were completed and process advances were made this year including:

- adoption of Cash Handling Standards and development of a training curriculum. Full rollout of the Standards has been delayed though two trainings have been held to date
- adoption of a new County Investment Policy and its review by Oregon Treasury
- initiation of a more diversified investment program based on the investment policy
- point of sale software solution implementations to strengthen control/improve efficiency in the Sheriff's office, Tax office, Land Dev Services and Transit department
- banking services review with primary banking partner to strengthen control, find efficiencies and explore ways to reduce transactional costs

F&T has prioritized timely deposit of funds despite staffing strength issues; recording of the deposits in the system has trailed at times but we anticipate full staffing levels to be in place and a return to daily revenue recording by the end of the current fiscal year.

Finance: Budget, Audit and Accounting

An analysis of County financial systems was conducted during the year. The assessment of current practice set the stage for identifying the functionality and priority needs of the County in a new financial software system. With funding approved for an implementation next year, the balance of the FY17 will be spent exploring solutions in the marketplace and developing procurement documents.

The County's budget philosophy of developing the process to suit the particular conditions of each year continued with the FY18 budget cycle. A significant change in the County governing body took place in January - two new members of the three-person County Commission took office – so more focus was placed on initial budget analysis and documentation production in this their first budget cycle as Commissioners. An incremental improvement approach to updating the public documents to aid in transparency also continues this year.

The FY16 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. Of note, a significant change in grant compliance came into effect for the FY16 audit year with the federal Uniform Grant Guidance.

A number of changes in procurement and internal control documentation as well as required formal policy documents were put into place ahead of the close of FY16. Further development of the grant program has been delayed and will be folded into next year's financial software solution search as well as the new Purchasing and Contracts staffer's portfolio of activities going forward.

Check runs have been made on a timely basis despite disruptions due to staffing availability. Reliance on skilled temporary staff to fill gaps this year has been mission-critical for core services such as timely and accurate payables.

Payroll

Payroll core services provided include:

- timely monthly payrolls, draw payrolls and final checks
- accurate and timely PERS retirement system reporting and reconciliations
- validation of ADP tax return production, employee W4s and Affordable Care Act program elements
- timely and accurate reconciliation of benefit and payroll liability invoices

In addition, resources were focused to allow F&T to complete documentation of all payroll and benefits administration processes and procedures to improve current controls, aid in the ability to back up this critical, and complex, County function and position us to most efficiently and effectively transition to the new ADP payroll platform slated to take place in the fall.

Risk Management

The internal audit funds earmarked for this year were spent in the areas of PCI Compliance and exploring a hotline solution to make available to staff for reporting fraud and other concerns anonymously. Vendor selection processes are under way and project activity will be completed during the balance of the year and into the summer.

A fraud reduction training curriculum was slated for FY17; it is on hold due to capacity constraints. Depending on how staffing availability unfolds for the balance of the current fiscal year, it is possible this initiative may be able to be taken back up during the spring.

Professional services in the areas of debt analysis began in FY17 with a continuing disclosure review. Debt policy review is next on the agenda along with a review of PERS options available to the Commissioners to take best advantage of the PERS reserve built over the past four years.

Departmental Support

Special one-time activities have been carried out by F&T that support specific county departments or scopes of work during FY17 including:

- e-permitting backend support for Land Development Services
- TIGER inmate software solution review so it may serve as sub-ledger for the bank account associated exclusively with inmate funds and transactions
- economic development activities associated with the City of St Helens urban renewal district

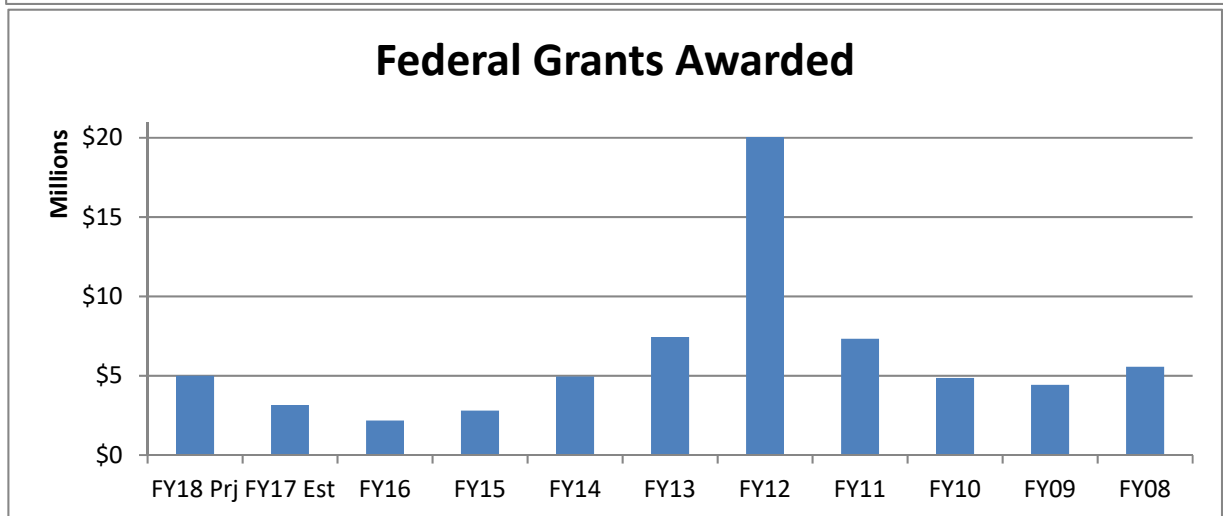
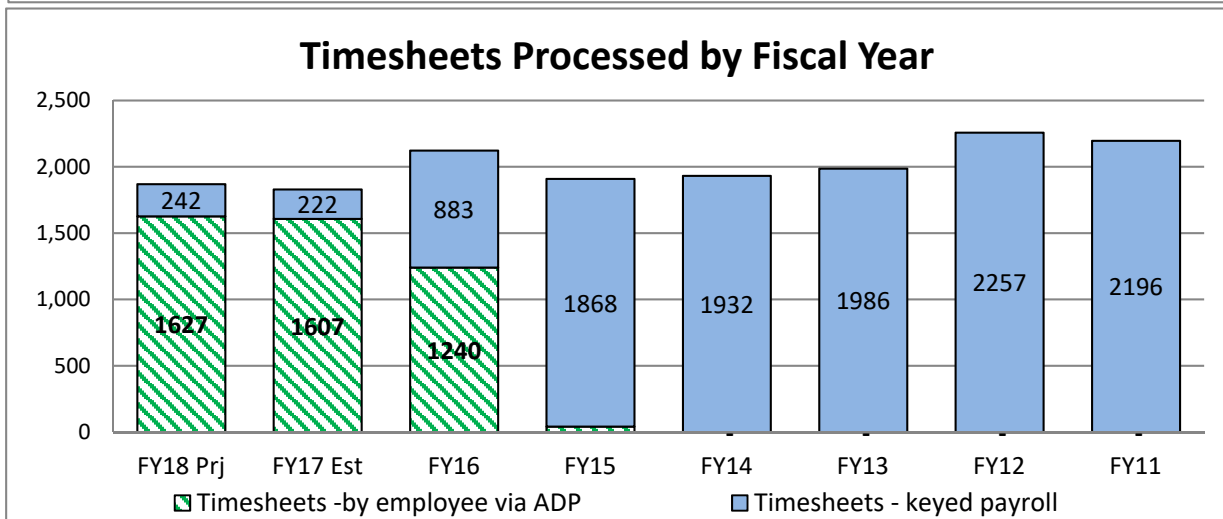
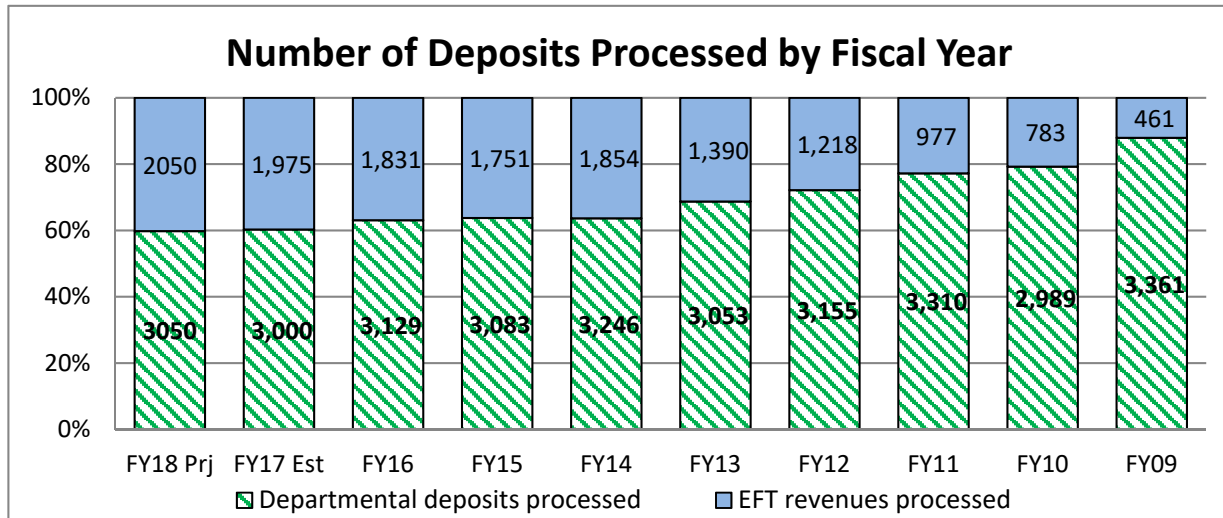
Pending projects that F&T staff may be called upon to support in the balance of the fiscal year include

- scalehouse software review
- parks reservation system

Finance and Treasurer

Operating Indicators

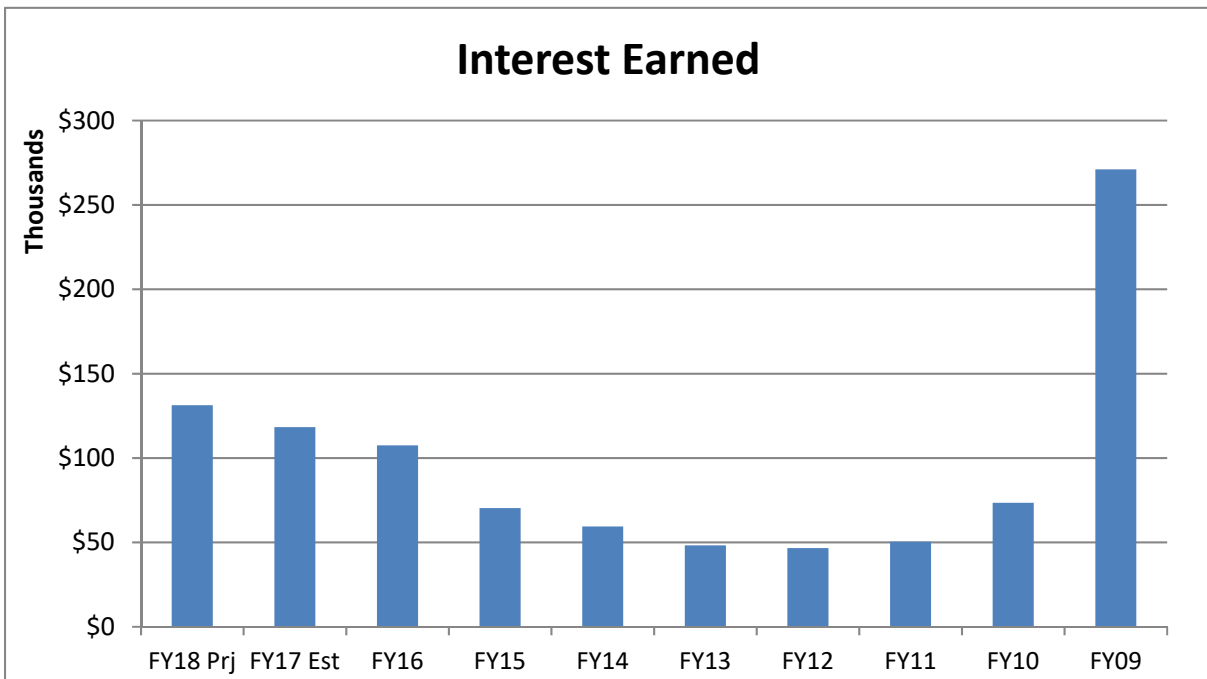
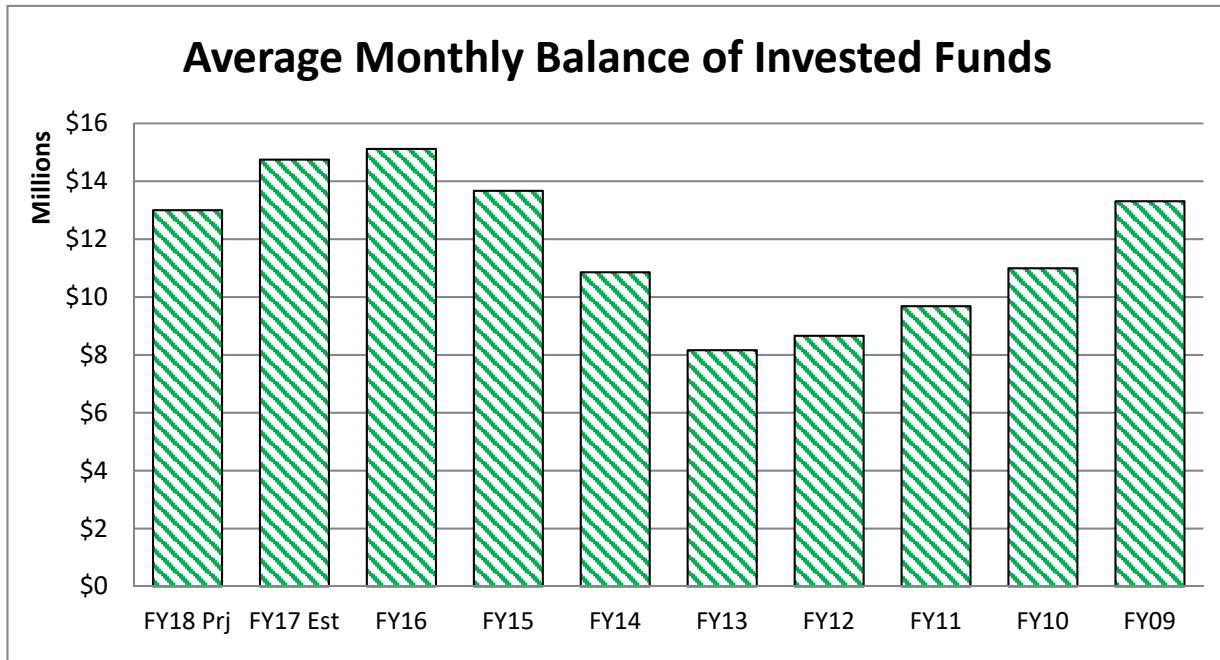
Columbia County, Oregon



Finance and Treasurer

Operating Indicators

Columbia County, Oregon



	FY18 Prj	FY17 Est	FY16	FY15	FY14	FY13	FY12	FY11	FY10	FY09
Proportion of Portfolio Invested	94.0%	94.0%	93.0%	95.4%	94.8%	93.8%	97.2%	100.0%	96.6%	99.3%
Av rate of return LGIP	1.10%	1.04%	0.65%	0.52%	0.54%	0.53%	0.53%	0.52%	0.67%	2.10%
Protect capital: principal lost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deposits in qualified institutions	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Columbia County

General Fund

Finance Account: 100-45

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance*	191,025	291,025	291,025	243,261	191,682
Total Beginning Balance	191,025	291,025	291,025	243,261	191,682
Intergovernmental	0	0	8,000	55,043	65,700
Fees, Permits, Fines, Service Charges	500	1,086	680	6,775	3,114
Other Resources	3,000	3,000	0	756	0
Current Year Restricted	3,500	4,086	8,680	62,573	68,814
Transfers In (Admin Alloc)	1,079,462	781,141	781,141	733,979	587,413
Spec Pymt (from Component Unit)	24,750	12,750	750	6,488	8,054
Current Year Other Resources	1,104,212	793,891	781,891	740,467	595,467
Total Available Resources	1,298,737	1,089,003	1,081,597	1,046,301	855,963
<u>Expenditures</u>					
Salary	407,801	334,953	342,385	258,519	243,411
Benefits	222,418	159,251	189,265	135,507	131,838
PR Transfers (PERS Bond & Reserve)	27,560	31,416	34,555	31,607	30,382
Personnel	657,779	525,620	566,205	425,633	405,631
Materials & Services	714,893	601,504	735,681	418,458	332,258
Capital	30,000	2,000	0	5,388	0
Program Budget	1,402,673	1,129,123	1,301,887	849,479	737,889
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,402,673	1,129,123	1,301,887	849,479	737,889
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(211,359)	(231,146)	(511,315)	(94,203)	(125,187)
Restr Funds Carried Forward	107,423	191,025	291,025	291,025	243,261

*Restricted Begin Balances are budgeted and used variably (currently Fair Facility and Title III)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	6.25
FY17 (no furloughs)	5.27
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

Columbia County

General Fund Finance

Account: 100-45

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
R15 Beginning Bal (Grants, Rsrve)								
54,258	105,838	153,602	153,602	100-45-11-3004	O&C Title III Beginning Balance		152,602	53,602
137,423	137,423	137,423	137,423	100-45-12-3003	Fair Facility Beginnig Bal		137,423	137,423
191,682	243,261	291,025	291,025	Beginning Bal (Grants, Rsrve) Totals:			290,025	191,025
R25 Fees, Lic, Perm, Fines,								
1,081	1,051	300	266	100-45-00-3100	Reimb of Expense		0	0
310	210	200	490	100-45-00-3250	Treasurer's Office Fees		500	500
124	190	180	14	100-45-03-3100	Fees cobra		0	0
1,516	1,451	680	770	Fees, Lic, Perm, Fines, Totals:			500	500
R27 Fee, Srvc Chrg (Stat/Loc)								
1,599	5,324	0	0	100-45-00-3104	Reimb from State/Local Govt		0	0
1,599	5,324	0	0	Fee, Srvc Chrg (Stat/Loc) Totals:			0	0
R35 Grant: Federal								
14,121	0	0	0	100-45-00-3071	FEMA Admin Funds		0	0
51,579	47,764	0	0	100-45-11-3045	O&C Title III Fed Revenue		0	0
65,700	47,764	0	0	Grant: Federal Totals:			0	0
R37 Grant, Donation: Private								
0	7,278	8,000	0	100-45-04-3600	CIS Risk Mgt Grant		0	0
0	7,278	8,000	0	Grant, Donation: Private Totals:			0	0
R55 Transfer Revenue								
587,413	733,979	781,141	585,856	100-45-00-3075	Admin Alloc		1,079,462	1,079,462
587,413	733,979	781,141	585,856	Transfer Revenue Totals:			1,079,462	1,079,462
R65 Other Resources (Restr)								
0	0	0	0	100-45-00-3017	MJ tax admin cost		3,000	3,000
0	756	0	0	100-45-13-3110	7.26.13 event Insur Pymt		0	0
0	756	0	0	Other Resources (Restr) Totals:			3,000	3,000
R85 Special Payments								
8,054	6,488	750	5,625	100-45-00-3098	Funds from component unit		13,750	24,750
8,054	6,488	750	5,625	Special Payments Totals:			13,750	24,750
855,963	1,046,301	1,081,597	883,277	REVENUES TOTALS:			1,386,737	1,298,737
E1 Personal Services								
99,306	105,277	109,791	82,905	100-45-00-4002	Director, Finance and Taxation	0.95	112,180	112,180
0	9,752	17,990	13,038	100-45-00-4011	Tax Collector	0.15	11,383	11,383
60,780	54,674	59,802	44,100	100-45-00-4013	Finance Administrator	1.00	62,838	62,838
0	0	0	33,997	100-45-00-4015	Accounting Services Mgr	1.00	63,643	63,643
0	0	0	0	100-45-00-4021	Purchasing Services	1.00	49,462	49,462
0	0	53,713	0	100-45-00-4034	Computer Tech		0	0
44,705	47,005	51,624	37,916	100-45-00-4050	Accountant I	0.95	55,111	51,666
38,360	33,221	38,541	27,157	100-45-00-4056	Accounting Clerk II	0.95	40,874	38,319
0	6,797	7,926	5,657	100-45-00-4057	Accounting Clerk I	0.25	15,615	8,309
260	1,792	3,000	2,586	100-45-00-4090	Overtime		10,000	10,000
30,850	12,921	17,080	10,388	100-45-00-4101	PERS ER		31,075	30,119
17,725	18,924	26,192	18,182	100-45-00-4102	FICA Tax		32,215	31,197
279	105	331	268	100-45-00-4103	Worker's Compensation		407	394
82,007	83,999	110,036	71,759	100-45-00-4104	Insurance Benefits		141,963	128,797
86	120	171	101	100-45-00-4105	WBF		211	204
-3,965	1,494	1,712	124	100-45-00-4106	unemployment		2,106	2,039
0	15,163	20,543	12,337	100-45-00-4109	PERS EE 6%		25,266	24,468
2,190	108	10,000	-1	100-45-03-4101	PERS - prior pd unID'd EEs		2,000	2,000
2,665	2,673	3,200	2,102	100-45-03-4104	Insurance Processing Charge		3,200	3,200
375,249	394,026	531,651	362,615	Personal Services Totals:		6.25	659,548	630,219

Columbia County

General Fund Finance

Account: 100-45

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				E2	Materials and Services			
1,831	2,185	4,500	1,541	100-45-00-4321	Office Supplies and Expenses		4,000	4,000
67	0	0	0	100-45-00-4322	Copier Maintenance		0	0
7,720	7,958	49,000	8,357	100-45-00-4520	Accounting Software		109,500	109,500
596	1,630	4,000	1,605	100-45-00-4522	Small Equipment		9,000	4,000
36,525	37,178	48,000	3,593	100-45-00-4555	Annual Audit & Filing Fees		39,500	39,500
1,345	1,125	1,500	0	100-45-00-4560	Courthouse Riverfront Office		0	0
2,143	2,077	3,500	1,316	100-45-00-4701	Advertising		3,000	2,000
410	1,064	1,750	747	100-45-00-4710	Mileage		1,750	1,750
3,234	4,667	4,000	4,427	100-45-00-4720	Conferences and Training		5,000	4,000
545	440	1,500	959	100-45-00-4730	Membership Dues		1,228	1,228
973	0	1,000	0	100-45-00-4731	O&C Admin Exp		0	0
1,092	13,207	120,000	79,500	100-45-00-4841	Contract Temp Services		182,000	190,406
123	-100	50	2	100-45-00-4901	Misc Exp		50	50
1,196	344	0	0	100-45-01-4321	Office Supplies		0	0
13,478	13,859	20,000	11,002	100-45-01-4705	Bank Charges/Analysis Srvc Chg		18,000	15,000
3,789	3,909	20,500	3,348	100-45-01-4841	Contract Services Treasurer		5,000	5,000
36,996	20,932	35,000	28,098	100-45-02-4320	Postage		24,000	22,000
14,567	15,211	21,000	10,715	100-45-02-4321	Office Supplies		18,000	18,000
1,368	1,669	2,250	880	100-45-02-4322	Copy Mach Maint & Supplies		2,250	2,250
0	0	500	0	100-45-02-4323	Machine Repair and Maint		500	500
0	0	2,000	55	100-45-02-4325	Print Shop Supplies		4,000	4,000
0	500	10,000	703	100-45-02-4522	Small Equipment		10,000	10,000
0	25	0	0	100-45-03-4720	Conf & Training PR		1,500	1,500
53,314	56,957	87,000	35,583	100-45-03-4841	Payroll Contractor Services		57,424	57,424
0	9,557	10,000	95	100-45-04-4321	Risk Mgt Supplies		200	200
3,569	3,982	4,100	4,376	100-45-04-4532	Fire Patrol County Lands		4,500	4,500
115,128	101,695	129,531	112,160	100-45-04-4588	Property & GL Insurance Bonds		128,984	128,984
0	186	0	0	100-45-04-4720	Conferences and Training		1,000	1,000
25,751	111,580	48,500	23,243	100-45-04-4841	Contract Srvc Risk Mgt		28,000	28,000
500	500	500	500	100-45-10-4971	RSVP		500	500
1,000	1,000	1,000	1,000	100-45-10-4972	Columbia Food Bank		1,000	1,000
5,000	5,000	5,000	5,000	100-45-10-4973	AAA Seniors Program		5,000	5,000
0	0	100,000	0	100-45-11-4601	Title III O&C Grant Expense		53,602	53,602
0	0	0	40	100-45-14-4810	Invstgatn & Care - Cattle		0	0
332,258	418,338	735,681	338,843		Materials and Services Totals:		718,487	714,893
				E3	Capital Outlay			
0	5,388	0	2,000	100-45-02-5011	Office Equipment		0	0
0	0	0	0	100-45-12-5031	Fair Facil Reserve Cap Ex		30,000	30,000
0	5,388	0	2,000		Capital Outlay Totals:		30,000	30,000
				E5	Transfer Exp			
19,665	20,487	24,626	14,784	100-45-00-4107	PERS Bond		27,628	27,561
10,717	11,120	9,929	5,963	100-45-00-4108	PERS 822		12,212	0
30,382	31,607	34,555	20,746		Transfer Exp Totals:		39,841	27,561
737,889	849,359	1,301,887	724,205	EXPENDITURES TOTALS:		6.25	1,447,876	1,402,673
118,074	196,942	-220,290	159,072	Finance & Treasurer Totals:			-61,138	-103,935

Land Development Services Department - General Fund 100-49

Land Development Services (LDS) Department includes Administrative Support, Planning, On-Site and Code Enforcement. Facilities Services have been moved to an independent General Fund department (100-58) now called General Services. The Solid Waste Transfer Station (Fund 207) and Building Services (Fund 217) are integrated organizationally.

The LDS work supported by the general fund is described in detail in this budget narrative.

FY2017-2018 Highlights and Significant Changes and FY2016-2017 Accomplishments by Department

00 Administrative Support 3.5 FTE Basic Functions: The Administrative Support staff provides clerical and front office counter support to General fund programs, Solid Waste program and Building Program, 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, advisory committees and staff committees. It processes all land use applications and permits, manages fee revenue, provides public information for all Department programs, prepares statistical reports and manages and maintains all filing and computer records.

Staff: A .49 FTE Office Specialist will be added to the Administrative Support staff to provide much needed Department reception and support to the On-Site Wastewater program. The position will allow the Department to be more **proactive** rather than reactive **to customer needs** by minimizing the use of the automated phone tree system and providing customers with more immediate and focused assistance with their needs

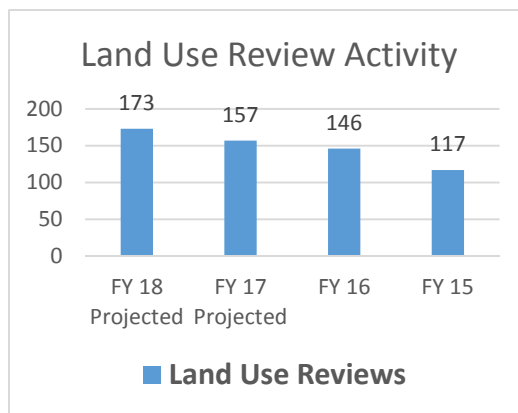
FY2016-2017 Accomplishments:

- **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 has provided **leadership** and **service** 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. The Director assisted Districts in obtaining \$54,000 in funding from NRCS necessary for Districts to obtain levee certification services from the U.S. Army Corps of Engineers. Provided coordination between the U.S. Corps of Engineers and FEMA Region 10 and local Levee Districts on levee certification schedules and requirements. Scappoose Drainage District has completed its certification documentation and is reviewing it with the Corps of Engineers for submittal to

FEMA with a request for levee system accreditation. Rainier Drainage District has entered Phase I of the levee certification program with the Corps of Engineers.

- **LDS Website:** As a means of better **connecting** with our customers, the Director has updated and expanded the LDS website to provide new downloadable forms and guides for all LDS programs and the posting of agendas and public review documents. The on-line Business Development Guide is an effort to **connect with** and assist the business community with the steps necessary to grow and develop businesses.
- **Program Managers Meetings:** Used monthly Land Development Services program manager’s meetings to improve inter-agency//department coordination, **build partnerships and opportunities** and provide staff training sessions. Included coordination programs with Health Foundation, IT Department, Public Information Office, CRFR and Road Department. Training was provided on many current topics, County policies, County Mission Statement/Values, County Groupwise system etc.
- **Displaced Residents Work Group:** Organized a group of agency representatives and County staff to coordinate a strategy to assist persons who may be displaced from their homes as a result of County or State code enforcement activities.

02 Planning 3.49 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: Maintain FY17 Staffing Levels

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 FY13. Assuming the five-year trend continues, land use reviews will have increased 47% from FY14 to FY18 and a projected 9% from FY17 to FY18. Part of this increase is due to land use applications and appeals related to State legalization of recreation marijuana land uses, for which State licenses began being issued on January 1, 2017.

Comprehensive Plan and Related Zoning Amendments. A plan amendment and zone change for a major expansion of the Bates Roth aggregate mining operation on Honeyman Road in Scappoose was reviewed in FY17 along with several zoning map amendments. The proposed FY18 budget includes the \$40,000 first phase of a two phase project to update the Comprehensive Plan. LDS will be applying for grant assistance from the Department of Land Conservation and Development Department for this work.

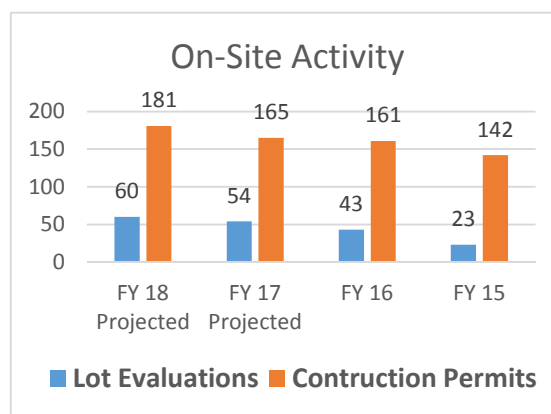
FY2016-2017 Accomplishments:

- Updated Department review policies, procedures and forms for agricultural, equine and forestry structural building permit exemptions.
- Implemented continued updates and enhancements to the Department’s Web Site.
- Provided coordination assistance between FEMA and the Corps of Engineers and Levee District Certification Task Forces for Beaver, Scappoose and Rainier Districts.
- Prepared draft Marijuana Land Use Amendments to address issues raised in first year of implementation of new State marijuana law.
- Organized Board of Commissioners training regarding State land use rules by our Department of Land Conservation and Development Department representative.

03 On Site Wastewater 1.25 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: A .25 FTE Environmental Services Specialist will be added to provide backup to our single full-time Environmental Specialist.

On-Site Activity: On site activity (lot evaluations and system construction permits) are expected to nearly reach pre-FY08 recession levels in FY18 continuing a trend which began in FY14. On site activity is a good indicator of residential development in rural and resource areas of the County.



FY2016-2017 Accomplishments:

- Maintenance of quality customer service at the local level despite significant increases in the level of lot evaluation and construction permit activity in FY16. By maintaining turn-around times for initial on site wastewater evaluations, the subsequent building permitting process has been expedited.
- Our one Sanitarian maintained full certification this year further assuring that we can maintain the program locally. We have provided continuity of program effort by use of a temporary part-time certified Environmental Services Specialist.
- Coordination with State of Oregon On Site Division concerning on-going system failures in several legal non-conforming mobile home parks.
- 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.

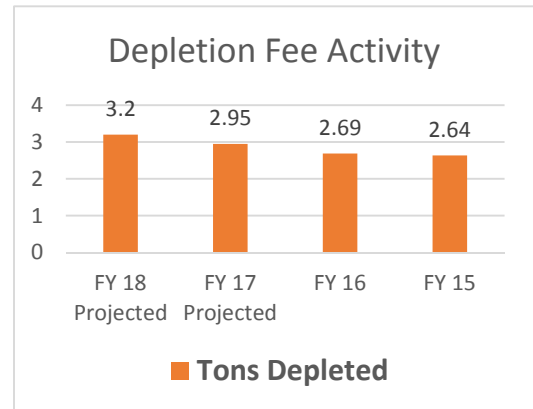
05 Surface Mining Depletion Fee Program Basic Function: Administer the Columbia County Natural Resources Depletion Fee Ordinance. Primary activities include the collection of monthly and quarterly depletion fee/transportation fee payments from surface mining

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, tonnage of Columbia County aggregate material resulting from growth of demand in the region is expected to grow steadily annually by about 5 to 8 % in FY17 and FY18.



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 this year. Staff is recommending that the County consider amendments to the Depletion Fee Ordinance in FY18 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.

FY2016-2017 Accomplishments:

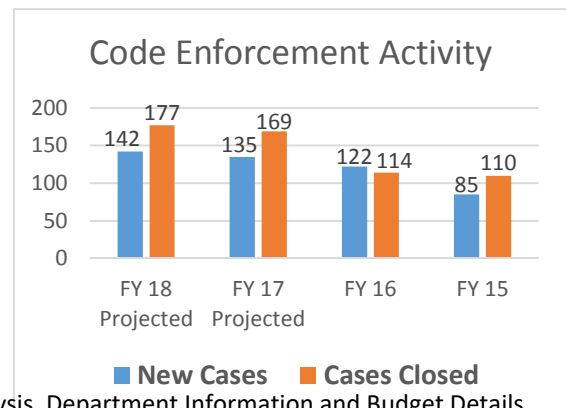
- Coordinated the annual review of Columbia County’s 24 aggregate mining sites with DOGAMI and resolved related land use issues including permit compliance, blasting, effects on ground water etc.
- Monitored depletion fee reporting to insure reporting deadlines were met.
- Revised reporting forms to provide additional detail to document tons depleted/transported.

Code Enforcement: 1.0 FTE 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. The program processes citizen complaints, conducts field inspections, investigations, case management, citation writing/service and provides court testimony.

Staff: Maintain FY17 staff levels at 1 FTE Code Enforcement Officer. The Code Enforcement Officer position is budgeted in the General Fund (.3 FTE), Solid Waste Fund (.2 FTE) and Building Fund(.5).

Code Enforcement Activity:

- Surface Mining Depletion Fee Program Compliance: Audits may be conducted for those



mines who fail to file timely reports or otherwise violate the Depletion Fee Ordinance(DFO) requirements. Staff is requesting that the DFO be amended to all for random audits of regular reporters of depleted resources. The program has monitored required reporting by surface mining operators and reports have been timely again this year.

- The focus for Code Enforcement for the past two years has been the reduction of the considerable backlog of complaint cases from FY14 and FY15 including zoning, building and on-site sewage violations with special emphasis on the investigation of referrals from Assessment and Taxation for building without permits. Focus in FY17 and continuing into FY18 is illegal camping on private property.
- Enforcement activity associated with marijuana land uses has increased sharply during FY17. The program is coordinating with the State (OHA and OLCC) as well as with the Sheriff's CENT team in response to complaints of illegal grows and sales.

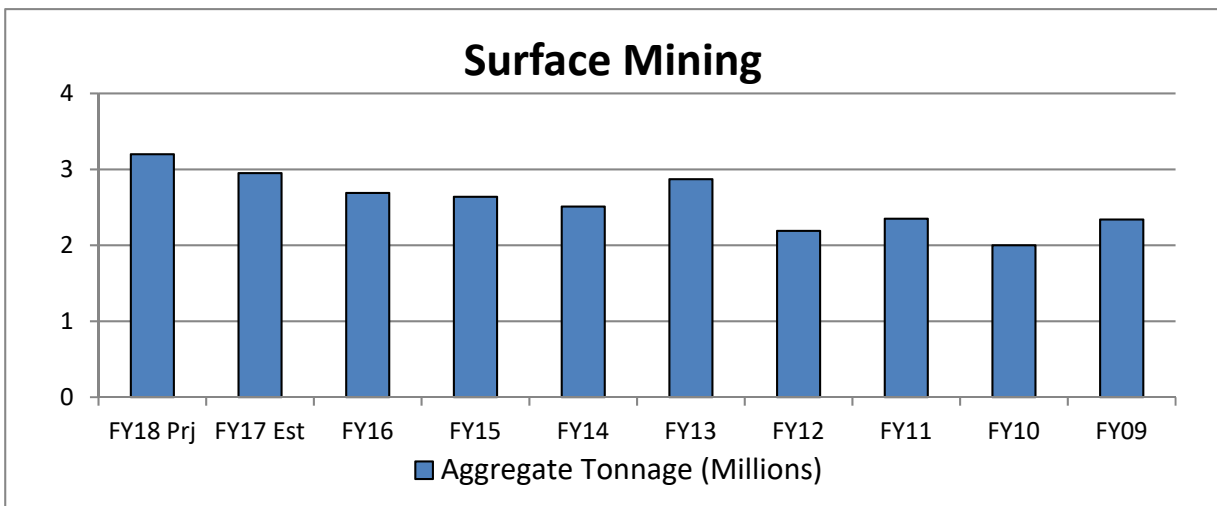
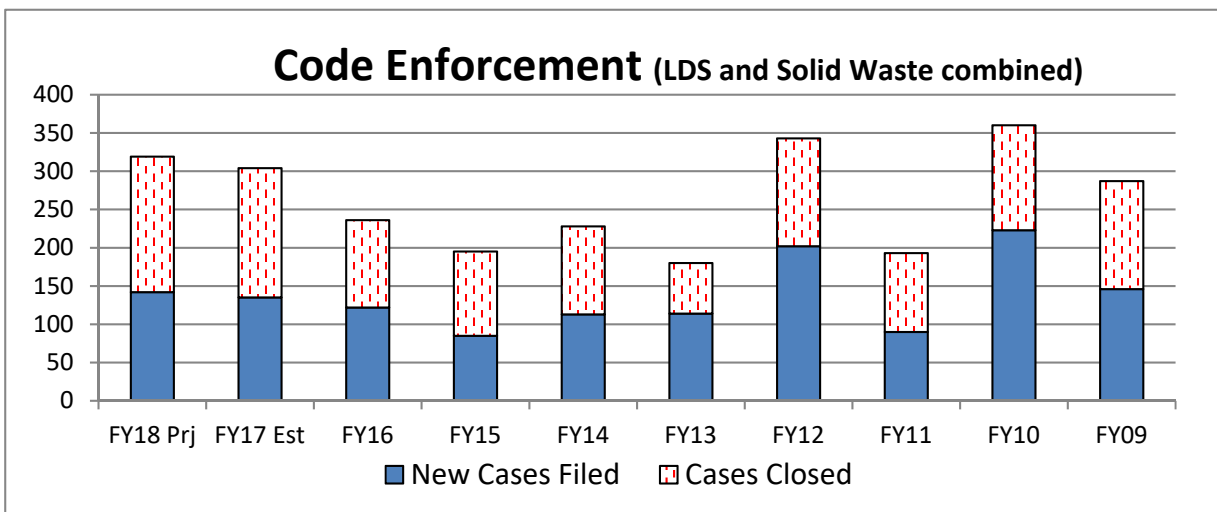
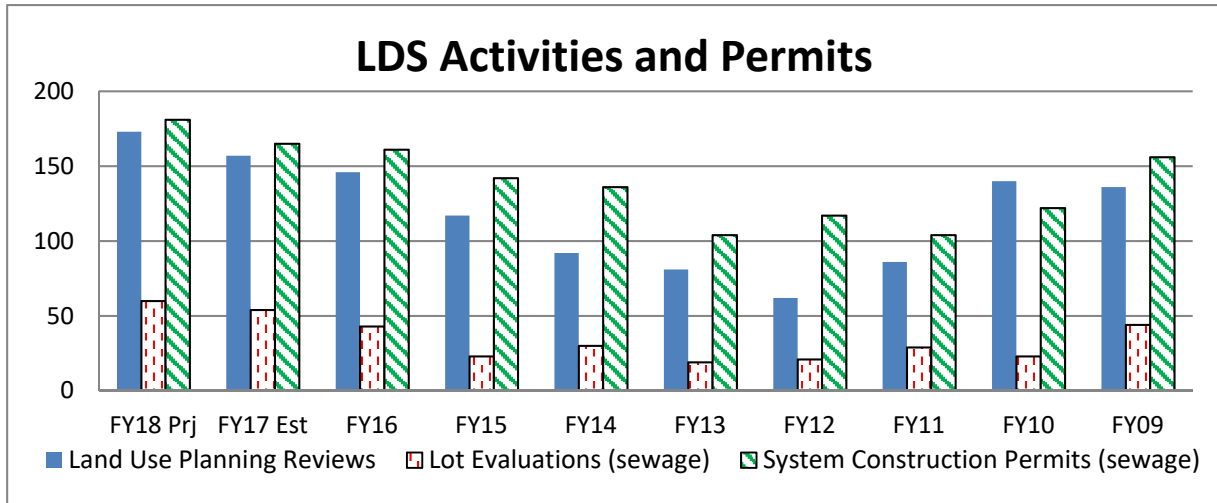
FY2016-2017 Accomplishments:

- The Code Enforcement Officer has again been successful in FY17 in resolving many of the significant backlog or 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. In all, consistent with the current pace, it is estimated that 169 current year and backlogged cases will have been closed by the end of FY17.
- The Department instituted a consistent Code Compliance Investigation Fee to be applied to all permits that are required to correct all categories of code violations. The fee is based on the time/cost of investigating and processing code violations.
- Dump Stopper Program: In FY17 through April 1, the program responded to 26 illegal dumping complaints and coordinated the clean-up of 21 illegal dump sites with the General Services Department.
- Illegal Campgrounds: Code Enforcement has responded to a growing number of complaints regarding illegal campgrounds on rural and resource sites. This is related to homelessness and a growing number of housing disadvantaged persons. Code Enforcement tools and techniques for dealing with this problem have been developed and will be used going forward. As previously noted, the Director has convened an inter-agency work group to coordinate services to residents displaced by code enforcement action.

Land Development Services

Operating Indicators

Columbia County, Oregon



Columbia County

General Fund

LDS Account: 100-49

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	0	230,488	677,328	496,329
Total Beginning Balance	0	0	230,488	677,328	496,329
Intergovernmental	0	0	0	-29,247	190,000
Fees, Permits, Fines, Service Charges	571,000	552,758	554,294	524,224	475,745
Other Resources	1,500	5,000	300	1,939	6,312
Current Year Restricted	572,500	557,758	554,594	496,915	672,056
Transfers In (Admin Alloc)	0	0	735,856	461,670	526,119
Current Year Other Resources	0	0	735,856	461,670	526,119
Total Available Resources	572,500	557,758	1,520,938	1,635,914	1,694,503
Expenditures					
Salary	540,200	519,996	764,299	659,933	576,412
Benefits	252,996	226,481	395,947	339,623	283,383
PR Transfers (PERS Bond & Reserve)	36,508	51,149	77,136	79,193	68,245
Personnel	829,704	797,626	1,237,381	1,078,749	928,040
Materials & Services	108,407	65,309	289,150	336,063	293,591
Capital	0	0	255,688	402,752	11,167
Program Budget	938,110	862,935	1,782,219	1,817,564	1,232,798
Debt	0	0	0	0	0
Transfers Out (admin alloc)	241,837	231,157	231,157	158,044	165,975
Transfers Out (fund pymts)	110,000	110,000	120,000	116,102	112,655
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,289,948	1,204,093	2,133,376	2,091,709	1,511,428
Fund Contingency	0	0	10,000	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(717,448)	(646,335)	(852,927)	(455,796)	(494,253)
Restr/Reserve Carried Forward	0	0	230,488	0	677,328

* Loan Proceeds Restricted Begin Balance for Capital Projects moved to 100-58 General Services

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	7.13	
FY17 (no furloughs)	6.89	
FY16 (8 furlough days)	5.65	Does not include maintenance staff previously included
FY15 (12 furlough days)	5.68	Does not include maintenance staff previously included
FY14 (26 furlough days)	4.73	Does not include maintenance staff previously included
FY13 (26 furlough days)	5.17	Does not include maintenance staff previously included
FY12 (26 furlough days)	5.82	Does not include maintenance staff previously included
FY11 (4 furlough days)	6.00	Does not include maintenance staff previously included

Columbia County

General Fund LDS

Account: 100-49

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
R15 Beginning Bal (Grants, Rsrve)								
436,929	438,635	0	0	100-49-14-3004	Beg. Bal. CH Fac loan proceeds		0	0
0	179,293	0	0	100-49-16-3004	Elevator Grant Begin Bal		0	0
59,400	59,400	0	0	100-49-20-3003	Roof & CH Facil Beg Bal		0	0
496,329	677,328	0	0	Beginning Bal (Grants, Rsrve) Totals:			0	0
R25 Fees, Lic, Perm, Fines								
124,361	132,485	140,000	118,681	100-49-02-3250	Planning Fees		170,000	170,000
5,088	5,820	8,000	4,553	100-49-02-3251	SDC Admin Fees		6,000	6,000
396	421	500	385	100-49-02-3252	School SDC Admin Fee		500	500
96,820	125,751	120,000	104,021	100-49-03-3253	Sanitation Permits		130,000	142,000
-1,800	3,100	0	2,100	100-49-03-3254	Subsurface Sewage-State Surcha		-3,672	0
106,866	111,086	115,000	84,294	100-49-04-3260	Solid Waste Franchise Fees		112,000	112,000
423	3,515	500	256	100-49-05-3270	Surface Mining Permits		500	500
128,716	131,697	140,000	83,486	100-49-05-3271	Surface Mining Admin Fees		140,000	140,000
14,875	10,350	0	0	100-49-06-3304	Courthouse rent/util revenue		0	0
475,745	524,224	524,000	397,776	Fees, Lic, Perm, Fines, Totals:			555,328	571,000
R36 Grant: State, Local								
190,000	-29,247	0	0	100-49-16-3505	Elevator Grant		0	0
190,000	-29,247	0	0	Grant: State, Local Totals:			0	0
R55 Transfer Revenue								
524,072	461,670	0	0	100-49-06-3075	Admin Alloc		0	0
2,046	0	0	0	100-49-06-3085	Reimb/Fee from Fund		0	0
526,119	461,670	0	0	Transfer Revenue Totals:			0	0
R65 Other Resources (Restr)								
0	0	0	0	100-49-00-3017	MJ tax admin cost		1,500	1,500
184	0	0	0	100-49-00-3100	Refund of Expenses		0	0
0	0	0	62	100-49-02-3120	Misc Revenue		0	0
0	30	0	0	100-49-03-3100	Refund of Expenses		0	0
1,863	47	0	0	100-49-06-3100	Reimbursement of Expense		0	0
2,098	10	0	0	100-49-06-3120	Misc Revenue		0	0
2,167	1,852	0	0	100-49-14-3020	Interest - facility loan balan		0	0
6,312	1,939	0	62	Other Resources (Restr) Totals:			1,500	1,500
1,694,503	1,635,914	524,000	397,838	REVENUES TOTALS:			556,828	572,500
E1 Personal Services								
67,849	70,521	72,203	55,530	100-49-00-4002	LDS Director	0.70	73,717	73,717
61,881	66,026	70,696	53,037	100-49-00-4047	Office Manager (CBA)	1.00	76,988	72,177
0	0	0	0	100-49-00-4054	Office Specialist	0.09	3,460	3,244
0	1,549	1,500	7,490	100-49-00-4090	Overtime		1,500	1,500
18,587	14,623	15,146	12,275	100-49-00-4101	PERS ER		21,757	21,058
10,714	11,333	11,047	9,467	100-49-00-4102	FICA Tax		11,908	11,524
97	71	140	108	100-49-00-4103	Worker's Compensation		150	146
32,069	34,326	33,010	23,852	100-49-00-4104	Insurance Benefits		33,100	31,151
36	46	72	36	100-49-00-4105	WBF		78	75
-1,639	811	722	58	100-49-00-4106	Unemployment Insurance		778	753
0	8,308	8,664	6,981	100-49-00-4109	PERS EE 6%		9,340	9,038
78,545	83,268	85,259	63,937	100-49-02-4012	Planning Division Manager	1.00	87,048	87,048
28,477	29,597	6,182	4,636	100-49-02-4026	Code Enforcement Officer		0	0
67,003	91,657	149,825	69,387	100-49-02-4028	Planner II	1.49	104,134	97,626
0	0	0	28,622	100-49-02-4029	Planner I	1.00	59,680	55,950
14,977	15,989	17,144	12,943	100-49-02-4053	Planning Secretary	0.40	19,178	17,979
0	743	2,000	1,432	100-49-02-4090	Overtime		2,000	2,000
25,088	16,607	17,555	11,137	100-49-02-4101	PERS ER		25,662	24,840
14,508	16,939	19,921	14,053	100-49-02-4102	FICA Tax		20,811	19,936
292	58	252	205	100-49-02-4103	Worker's Compensation		263	252
46,751	51,092	64,005	38,799	100-49-02-4104	Insurance Benefits		60,329	56,823

Columbia County

General Fund LDS

Account: 100-49

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
65	92	130	76	100-49-02-4105	WBF		136	130
-3,252	1,274	1,302	90	100-49-02-4106	Unemployment Expense		1,360	1,303
0	12,579	15,625	9,113	100-49-02-4109	PERS EE 6%		16,322	15,636
5,695	5,919	6,182	4,636	100-49-03-4026	Code Enforcement Officer	0.10	6,733	6,312
65,265	69,439	71,048	90,744	100-49-03-4030	Environmental Services Special	1.25	159,156	114,334
0	492	1,000	1,520	100-49-03-4090	Overtime		2,000	2,000
9,049	4,050	4,024	6,876	100-49-03-4101	PERS ER		17,902	11,824
5,219	5,488	5,985	7,237	100-49-03-4102	FICA Tax		12,844	9,382
6	50	76	59	100-49-03-4103	Worker's Compensation		162	118
25,558	27,703	26,749	19,938	100-49-03-4104	Insurance Benefits		28,455	26,793
22	26	39	28	100-49-03-4105	WBF		84	61
-1,010	445	391	48	100-49-03-4106	Unemployment Expense		839	613
0	4,555	4,694	5,816	100-49-03-4109	PERS EE 6%		10,073	7,359
5,695	5,919	6,182	4,636	100-49-05-4026	Code Enforcement Officer	0.10	6,733	6,312
0	0	0	43	100-49-05-4090	Overtime		0	0
815	627	652	494	100-49-05-4101	PERS ER		956	896
362	379	473	302	100-49-05-4102	FICA		515	483
32	-5	6	5	100-49-05-4103	Workers Comp		7	6
2,250	2,447	2,354	1,773	100-49-05-4104	Insurance		2,532	2,381
2	3	3	2	100-49-05-4105	WBF		3	3
-95	35	31	2	100-49-05-4106	Unemployment		34	32
0	357	371	281	100-49-05-4109	PERS EE 6%		404	379
33,468	64,230	0	0	100-49-06-4012	Building Services Manager		0	0
0	25,356	0	0	100-49-06-4030	Mech Tech III		0	0
105,769	84,361	0	0	100-49-06-4031	Maintenance Mechanic II		0	0
40,195	42,920	0	0	100-49-06-4032	Maintenance Mechanic I		0	0
1,593	1,946	0	0	100-49-06-4090	Overtime-Bldg Services		0	0
19,745	10,359	0	0	100-49-06-4101	PERS ER		0	0
13,445	16,306	0	0	100-49-06-4102	FICA Tax		0	0
3,182	2,763	0	0	100-49-06-4103	Workers Compensation		0	0
64,487	82,320	0	0	100-49-06-4104	Insurance Benefits		0	0
81	115	0	0	100-49-06-4105	WBF		0	0
-3,082	1,273	0	0	100-49-06-4106	Unemployment Insurance		0	0
0	12,169	0	0	100-49-06-4109	PERS EE 6%		0	0
859,795	999,556	722,657	567,703		Personal Services Totals:	7.13	879,133	793,195

Columbia County

General Fund LDS

Account: 100-49

Department Budget Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
E2 Materials and Services								
957	1,122	1,000	674	100-49-00-4311	Cellular Phones		1,100	1,100
2,473	3,852	2,000	3,765	100-49-00-4321	Office Supplies		2,100	2,100
2,536	2,366	2,000	1,617	100-49-00-4322	Copier Maintenance		2,100	2,100
538	572	800	0	100-49-00-4360	Professional Supplies		1,000	1,000
612	522	300	0	100-49-00-4520	Computer Software		300	300
70	0	0	1,686	100-49-00-4531	Computer Supplies		3,500	3,500
3,574	2,310	5,264	2,354	100-49-00-4588	GL and Property Insurance		2,707	2,707
54	269	250	1,035	100-49-00-4701	Printing and Advertising		1,000	1,000
897	1,120	1,000	1,030	100-49-00-4705	Bank Charges		1,100	1,100
0	0	200	0	100-49-00-4710	Mileage		200	200
1,026	906	1,000	649	100-49-00-4711	Vehicle Fuel		1,000	1,000
567	45	500	435	100-49-00-4714	Vehicle Maintenance		600	600
7	0	0	0	100-49-00-4715	Auto Expense		0	0
146	0	300	113	100-49-00-4720	Conferences and Training		500	500
0	0	150	75	100-49-00-4730	Membership Dues		150	150
0	0	0	7,931	100-49-00-4841	Contract Temp Services		0	0
420	389	388	411	100-49-02-4311	Cellular Phones - Planning		600	600
171	328	250	1,102	100-49-02-4360	Professional Supplies		1,000	1,000
1,699	2,625	2,000	784	100-49-02-4594	Refund		2,000	2,000
8,524	6,689	5,500	2,857	100-49-02-4701	Printing and Advertising		5,500	5,500
359	615	250	0	100-49-02-4710	Mileage		250	250
258	323	400	288	100-49-02-4711	Vehicle Fuel		500	500
0	118	500	293	100-49-02-4714	Vehicle Maint		1,000	1,000
182	20	250	137	100-49-02-4720	Conferences and Training		500	500
100	0	0	0	100-49-02-4730	Membership Dues/Certifications		150	150
0	0	5,000	0	100-49-02-4753	Consultant Services		40,000	40,000
0	0	0	280	100-49-02-4841	Contract Temp Services/GIS		0	0
0	0	100	5	100-49-02-4856	CPAC Appeal & Postage Reimb.		100	100
586	618	650	834	100-49-03-4311	Cellular Phones		1,050	1,050
677	1,653	500	1,189	100-49-03-4360	Professional Supplies		2,300	2,300
698	2,979	2,000	548	100-49-03-4594	Refund		2,000	2,000
66	0	200	0	100-49-03-4701	Printing and Advertising		250	250
0	0	200	32	100-49-03-4710	Mileage		200	200
1,246	766	1,300	543	100-49-03-4711	Vehicle Fuel		1,300	1,300
289	444	700	0	100-49-03-4714	Vehicle Maint		1,000	1,000
0	0	0	11	100-49-03-4715	Auto Expense		200	200
279	76	400	925	100-49-03-4720	Conferences and Training		1,000	1,000
0	0	150	0	100-49-03-4730	Memberships - sanitation		150	150
0	23,690	15,000	10,660	100-49-03-4841	Contract and Temp Services		0	0
500	0	0	0	100-49-05-4362	Mapping - Mining Sites		0	0
0	0	0	0	100-49-05-4841	Contract & Consultants Service		30,000	30,000
45	75	0	0	100-49-06-4226	Licenses & Permits		0	0
1,619	2,517	0	207	100-49-06-4311	Cellular Phones		0	0
676	1,667	0	0	100-49-06-4333	Safety & First Aid Supplies		0	0
73	432	0	0	100-49-06-4360	Professional Supplies		0	0
46,531	17,120	0	17	100-49-06-4510	Buildings & Grounds Supplies		0	0
37,538	37,722	0	0	100-49-06-4511	Electricity		0	0
17,973	11,333	0	0	100-49-06-4512	Natural Gas		0	0
6,933	8,518	0	0	100-49-06-4513	Water		0	0
3,593	3,942	0	0	100-49-06-4514	Garbage Service		0	0
71,000	74,993	0	0	100-49-06-4515	Contract Janitorial Services		0	0
56,299	32,945	0	0	100-49-06-4516	Repairs & Maintenance		0	0
18,859	34,108	0	0	100-49-06-4518	Major Projects Bldg Maint		0	0
110	0	0	0	100-49-06-4701	Advertising		0	0

Columbia County

General Fund LDS

Account: 100-49

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
229	970	0	0	100-49-06-4711	Vehicle Fuel		0	0
0	120	0	0	100-49-06-4714	Vehicle Maint		0	0
590	1,376	0	0	100-49-06-4715	Vehicle Expenses		0	0
2,011	2,952	0	0	100-49-06-4720	Conferences & Education		0	0
0	50,855	0	0	100-49-06-4841	Contract Temp Services		0	0
293,591	336,063	50,502	42,486		Materials and Services Totals:		108,407	108,407
				E3	Capital Outlay			
0	70,100	0	0	100-49-06-5010	Building Improvements		0	0
460	0	0	0	100-49-14-5001	Loan Cap Ex		0	0
0	119,402	0	0	100-49-14-5003	Roof Improvement		0	0
0	55,803	0	0	100-49-14-5006	Office Remodel		0	0
0	7,400	0	0	100-49-14-5007	Water Main		0	0
10,707	150,046	0	0	100-49-16-5010	Elevator Capital Exp		0	0
11,167	402,752	0	0		Capital Outlay Totals:		0	0
				E5	Transfer Exp			
10,469	11,205	10,386	8,366	100-49-00-4107	PERS Bond		10,213	10,181
5,716	6,093	4,188	3,374	100-49-00-4108	PERS 822		4,514	0
165,975	158,044	231,157	173,368	100-49-00-4593	Administrative Allocation		241,837	241,837
14,871	17,013	18,730	10,921	100-49-02-4107	PERS Bond		17,848	17,612
8,120	9,224	7,552	4,405	100-49-02-4108	PERS 822		7,889	0
5,717	6,143	5,627	6,970	100-49-03-4107	PERS Bond		11,015	8,289
3,124	3,340	2,269	2,811	100-49-03-4108	PERS 822		4,869	0
459	481	445	336	100-49-05-4107	PERS Bond		442	427
251	262	179	136	100-49-05-4108	PERS 822		195	0
112,655	116,102	120,000	0	100-49-05-5304	Transfer to Road & Bldg Dept		110,000	110,000
12,631	16,508	0	0	100-49-06-4107	PERS Bond		0	0
6,889	8,924	0	0	100-49-06-4108	PERS 822		0	0
346,875	353,339	400,531	210,687		Transfer Exp Totals:		408,823	388,346
1,511,428	2,091,709	1,173,690	820,876		EXPENDITURES TOTALS:	7.13	1,396,363	1,289,948
183,076	-455,796	-649,690	-423,038		Land Development Services Totals:		-839,535	-717,448

Information Technology - General Fund 100-50

Information Technology (IT) is an internal support department responsible for management of the County's network infrastructure, telecommunications systems, computing environment, email & messaging systems, enterprise applications, and electronic security. IT provides helpdesk service, assists with web development and content updates, and offers evaluation, purchase, contract review, and implementation support for department specific technology projects.

Currently, 3.92 FTE support:

- 212 users across 16 distinct departments, in 4 main and 8 remote facilities
- 253 workstations
- 59 servers
- 130+ printers, copiers, & scanners
- 49 business applications
- And over 150 helpdesk requests per month

The goal of the IT department is to provide the infrastructure, tools, training and support necessary to enable the organization to operate as efficiently, and cost effectively as possible, while delivering a high level of service to the public.

FY2017-18 Highlights and Significant Changes

Highlights for the IT budget include a significant increase in funding beginning in FY16-17. This increase provided funding for the new IT Manager position as well as monies to implement high priority technology projects. FY16-17 projects include a multi-facility phone system replacement, purchasing organization-wide licensing for Microsoft Office, and implementing a redesign and content management system change for the County web sites. Similar project monies have been proposed for the FY17-18 fiscal year to continue these much needed IT enhancements.

In December of 2016 the new IT Manager position was filled. Since filling that position, the IT Department has embarked on an IT Strategic Planning initiative, updated various IT policies, and worked toward enhancing customer service, improving underlying network infrastructure, and refocusing staff to better utilize the skills and abilities of current resources.

The IT Strategic Planning initiative is scheduled to be substantially done by the end of FY16-17. The resulting document will detail and prioritize the County's technology needs over the next 3 to 5 years. In the future, the document will go through an annual process to update the listed

projects, as well as provide staff an opportunity to propose the addition of new projects. This update will take place prior to the budget cycle, each year, in order to give County leadership a list of organization-wide technology needs and their potential costs, benefits, and priority, to use as a guide in their decision making process.

While no further increase has been proposed for FY17-18, some key technology expenditures on the horizon include document/records management, increasing mobile applications and device needs, and large enterprise application replacement. In FY17-18, IT will look for opportunities to reduce existing costs through audits of telecommunications, cellular services, and printer/copier usage, maintenance, and standardization of equipment across the organization. IT will also be looking at connectivity between County facilities and how to increase needed bandwidth while reducing long term leased costs through building fiber connections.

FY2016-2017 Accomplishments

In FY16-17, the IT Department worked on the following projects:

- Completed the setup & connection of the new Clatskanie Station for Law Enforcement
- Participated in the recruitment and onboarding of the new IT Manager
- Updated the hardware, software, and network system inventories County-wide
- With the assistance of the Facilities staff, implementing Courtroom connectivity and mobilization for the District Attorney's Office. This project will enable DA staff to utilize paperless processes and eliminate duplicative data entry by offering staff the ability to look up information and add notes to cases electronically, in the courtrooms
- Will complete the transition from a Novell to a Windows Active Directory network by the end of the fiscal year, significantly improving the compatibility of the County's underlying network systems with modern, enterprise applications and systems
- Assisted the Sheriff's Office with significant office moves and shuffles during a recent facility remodel
- Partnered with the Public Information Coordinator on the County web sites redesign and content management system update and conversion
- Connected and configured copiers across the organization to enable printing and scanning from staff workstations for increased efficiency and long term duplicative device reduction
- Purchased Office licensing and began preparing training classes for rollout in FY17-18
- Completed an online Dog License Form to allow residents to submit their application and make payment for dog licenses via the web

Columbia County

General Fund Information Tech Account: 100-50

Department Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	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	1,171	0	0	116
Current Year Restricted	0	1,171	0	0	116
Transfers In (Admin Alloc)	671,269	548,909	548,909	376,441	357,382
Current Year Other Resources	671,269	548,909	548,909	376,441	357,382
Total Available Resources	701,269	580,080	578,909	406,441	387,498
Expenditures					
Salary	322,472	259,013	266,433	195,491	186,094
Benefits	169,266	130,220	139,673	105,118	95,048
PR Transfers (PERS Bond & Reserve)	21,794	26,134	26,889	23,242	22,006
Personnel	513,532	415,368	432,995	323,851	303,148
Materials & Services	252,875	221,260	234,325	134,007	109,050
Capital	45,000	104,000	95,000	26,810	17,426
Program Budget	811,407	740,628	762,320	484,668	429,625
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	811,407	740,628	762,320	484,668	429,625
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(110,138)	(190,548)	(213,412)	(108,227)	(72,127)
Restr/Reserve Carried Forward	0	30,000	30,000	30,000	30,000

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

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	4.00
FY17 (no furloughs)	3.92
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

Columbia County

General Fund Information Tech

Account: 100-50

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
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		Beginning Bal (Grants, Rsrve) Totals:		30,000	30,000
				R55	Transfer Revenue			
357,382	376,441	548,909	411,682	100-50-00-3075	Admin Alloc		671,269	671,269
357,382	376,441	548,909	411,682		Transfer Revenue Totals:		671,269	671,269
				R65	Other Resources (Restr)			
116	0	0	1,171	100-50-00-3100	Refund of Expenses		0	0
116	0	0	1,171		Other Resources (Restr) Totals:		0	0
387,498	406,441	578,909	442,853		REVENUES TOTALS:		701,269	701,269
				E1	Personal Services			
0	0	67,414	31,857	100-50-00-4013	IT Administrator	1.00	102,139	102,139
58,342	60,913	66,626	49,103	100-50-00-4033	Computer Tech Senior	1.00	73,055	68,489
58,348	63,664	68,300	51,228	100-50-00-4034	Computer Tech II	1.00	74,027	69,401
47,263	50,503	54,093	40,572	100-50-00-4035	Computer Tech I	1.00	60,507	56,726
8,112	9,546	0	0	100-50-00-4085	Temporary Help		0	0
14,029	10,865	10,000	9,046	100-50-00-4090	Overtime		25,718	25,718
23,415	12,959	16,478	13,645	100-50-00-4101	PERS ER		36,468	35,211
13,941	14,648	20,382	13,546	100-50-00-4102	FICA Tax		25,662	24,669
200	89	258	209	100-50-00-4103	Worker's Compensation Ins.		324	311
60,480	65,037	85,103	50,203	100-50-00-4104	Insurance Benefits		93,302	87,953
73	90	133	74	100-50-00-4105	WBF		168	161
-3,061	1,137	1,332	91	100-50-00-4106	Unemployment Insurance		1,677	1,612
0	11,158	15,986	10,908	100-50-00-4109	PERS EE 6%		20,127	19,348
281,142	300,609	406,106	270,481		Personal Services Totals:	4.00	513,173	491,738
				E2	Materials and Services			
20,957	22,618	50,000	21,911	100-50-00-4310	Telephone		50,000	50,000
255	730	300	27	100-50-00-4321	Office Supplies and Expenses		300	300
52,949	58,483	45,000	43,319	100-50-00-4525	Computer Software Agreements		42,050	42,050
9,917	33,272	34,600	27,728	100-50-00-4530	Comp Workstation Maintenance		34,600	34,600
20,714	8,232	10,000	10,291	100-50-00-4540	Computer Network Maintenance		28,000	28,000
0	0	0	0	100-50-00-4544	Technical Assistance		3,500	3,500
663	1,011	2,000	521	100-50-00-4710	Mileage		2,000	2,000
3,104	8,626	12,000	7,064	100-50-00-4720	Computer Training		12,000	12,000
490	1,035	425	449	100-50-00-4730	Membershi, Dues, Subscriptions		425	425
0	0	0	0	100-50-00-4841	Contract Temp Services		45,000	45,000
0	0	80,000	0	100-50-00-4850	Data Hosting Services		80,000	35,000
109,050	134,007	234,325	111,310		Materials and Services Totals:		297,875	252,875
				E3	Capital Outlay			
0	0	50,000	0	100-50-00-5010	Building Improvement		0	0
17,426	26,810	45,000	0	100-50-00-5013	Computer Network		45,000	45,000
17,426	26,810	95,000	0		Capital Outlay Totals:		45,000	45,000
				E5	Transfer Exp			
14,226	15,059	19,163	13,072	100-50-00-4107	PERS Bond		22,008	21,794
7,780	8,183	7,727	5,272	100-50-00-4108	PERS 822		9,728	0
22,006	23,242	26,889	18,344		Transfer Exp Totals:		31,736	21,794
429,625	484,668	762,320	400,135		EXPENDITURES TOTALS:	4.00	887,784	811,407
-42,127	-78,227	-183,412	42,717		Info Tech Department Totals:		-186,516	-110,138

Communications and Public Affairs- General Fund 100-51

Communications as an organized function at Columbia County began in November, 2016 with the hiring of the county's first Public Information Coordinator. At that time, the county began its crucial work engaging and connecting with residents, businesses, partners and employees within the county.

Communications is a necessary function for government. It plays a key role in how the public, employees, partners, the media and other stakeholders perceive the organization. Communications can be considered the link between the public and those who create, enact and enforce policy. The overall function of disseminating information that impacts people's lives and empowers them to participate in making these important decisions is essential to creating an effective Columbia County government.

The service of providing information, explaining policies and decisions, and engaging citizens and local organizations in county governance are all functions of a well-built communications program. Open communications and engagement with those who are affected by county decisions fosters awareness, education, collaboration, consensus and behavior change. It also builds public trust and confidence in the county's taxpayers and voters.

An outcome of a well-managed communications program is seeing support for county work and imparting transparency in all functions. Openly communicating with the public also makes county leaders accountable for the decisions they make.

Communications is the people's connection with county management and staff. The Public Information Coordinator keeps up to date with current trends in effective communications. The coordinator develops innovative strategic plans and actions to keep residents informed and connected with county government. The coordinator also researches and determines the best communications tools to use to engage with residents, and executes tactics to apply them to appropriate county audiences.

Major functions of the Communications office include community relations, public involvement, media relations, internal communications, website design and utilization, and crisis and emergency communications. The Public Information Coordinator also serves all departments managed by the Columbia County Board of Commissioners.

The mission of the Communications Department is to create and maintain a reputation of excellence for Columbia County. We do this through developing and implementing clear, consistent and engaging messages that advance understanding of the County's mission, policies, benefits and impacts. We create opportunities for the public to become engaged in County business through public involvement efforts. Our outcome includes providing effective and efficient service as well as useful and understandable information to county residents, businesses, partners and employees.

FY2017-2018 Highlights and Significant Changes

Regarding the mission statement, next steps are to define goals for the county and for departments. Rolling the mission statement out to county staff, stakeholders and the public will follow.

Following the rollout, a county Strategic Plan will be developed with the Communications office offering substantial assistance. This will be a significant effort for the county. A Strategic Plan will prioritize county business and result in improved management, goal setting, communications and public involvement.

Using guidance from the county's strategic plan, a Communications Plan will be developed. Communications will bring better awareness of county business to its residents and stakeholders.

Because the county website was developed late in the year, ongoing work to include relevant content will be a significant goal for 2017-2018, with ease of use for county residents a top factor.

Implementing tactics in the Transparency Initiative will also be part of the Communications office work for 2017-18.

Accomplishments in 2016-2017

The County Commission hired its first Public Information Coordinator in November 2016. Connecting and engaging with county stakeholders began immediately. Media relations was a top effort due to pressing issues. This helped to create a critical connection that would prove to place the county in a positive light.

Unused funds budgeted for a full year's salary for this position as well as the IT Manager position went towards purchasing a new county website. The new website makes the county's operations more transparent, opens the county to more public involvement and provides crucial access to county services.

The Public Information Coordinator set out to build a solid working relationship with the Board of County Commissioners, department heads, program managers and staff. Meetings took place with each department head to understand department functions and needs, which will fold into a Strategic Communications Plan for the county.

As working with the media is an important component of this office, cultivating media support was one of the first tasks to accomplish. As a result, the county has seen increased exposure in local newspapers and radio. Regular contact with reporters and the distribution of information of news releases has helped to further the county's goals of sharing information with the public.

Joining a team of county staff to further the work in developing and implementing a county mission statement was an immediate task. Adopting the proposed statement and involving department heads in creating the values for the organization was also accomplished.

An initiative to increase transparency in county governance was also developed. Openness and honesty are the hallmarks of government transparency and are necessary to conduct the people's business. These tenets promote accountability, fiscal responsibility, clarity and inclusiveness. They provide essential information to taxpayers about elected officials' activities and the decision making process. Transparency is essential to gaining public trust and confidence and for all those involved to be able to make informed, appropriate decisions about community needs.

Columbia County

General Fund Communications Account: 100-51

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	0	0	0	0	0
Current Year Restricted	0	0	0	0	0
Transfers In (Admin Alloc)	71,709	0	0	0	0
Current Year Other Resources	71,709	0	0	0	0
Total Available Resources	71,709	0	0	0	0
Expenditures					
Salary	74,005	48,000	48,000	0	0
Benefits	37,105	27,579	27,579	0	0
PR Transfers (PERS Bond & Reserve)	5,001	511	511	0	0
Personnel	116,111	76,090	76,090	0	0
Materials & Services	16,460	19,949	19,949	0	0
Capital	0	0	0	0	0
Program Budget	132,571	96,039	96,038	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	132,571	96,039	96,038	0	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(60,862)	(96,039)	(96,038)	0	0

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	1.00
FY17 (no furloughs)	0.92 New in FY17
FY16 (8 furlough days)	NA
FY15 (12 furlough days)	NA
FY14 (26 furlough days)	NA
FY13 (26 furlough days)	NA
FY12 (26 furlough days)	NA
FY11 (4 furlough days)	NA

Columbia County

General Fund Communications

Account: 100-51

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				R55	Transfer Revenue			
0	0	0	0	100-51-00-3075	Admin Alloc		71,709	71,709
0	0	0	0		Transfer Revenue Totals:		71,709	71,709
0	0	0	0		REVENUES TOTALS:		71,709	71,709
				E1	Personal Services			
0	0	0	0	100-51-00-4013	Public Information Coordinator	1.00	74,005	74,005
0	0	0	0	100-51-00-4101	PERS ER		5,321	5,321
0	0	0	0	100-51-00-4102	FICA Tax		5,661	5,661
0	0	0	0	100-51-00-4103	Worker's Compensation Ins.		71	71
0	0	0	0	100-51-00-4104	Insurance Benefits		22,550	21,204
0	0	0	0	100-51-00-4105	WBF		37	37
0	0	0	0	100-51-00-4106	Unemployment Insurance		370	370
0	0	0	0	100-51-00-4109	PERS EE 6%		4,440	4,440
0	0	0	0		Personal Services Totals:	1.00	112,456	111,110
				E2	Materials and Services			
0	0	0	0	100-51-00-4701	Advertising, Mktg, Printing		4,310	4,310
0	0	0	0	100-51-00-4710	Mileage		500	500
0	0	0	0	100-51-00-4720	Conferences and Training		1,500	1,500
0	0	0	0	100-51-00-4730	Membership Dues		150	150
0	0	0	0	100-51-00-4839	Employee Recognition		10,000	10,000
0	0	0	0		Materials and Services Totals:		16,460	16,460
				E5	Transfer Exp			
0	0	0	0	100-51-00-4107	PERS Bond		4,855	5,001
0	0	0	0	100-51-00-4108	PERS 822		2,146	0
0	0	0	0		Transfer Exp Totals:		7,002	5,001
0	0	0	0		EXPENDITURES TOTALS:	1.00	135,917	132,571
0	0	0	0		Communications Totals:		-64,208	-60,862

Human Resources - General Fund 100-56

FY2017-2018 Highlights and Significant Changes

The primary funding in Human Resources is for the 1.49 FTE HR personnel. The ability of HR to offer programs and services is largely dependent upon the availability of the HR Director.

I plan to continue to focus on those issues in HR that are of the most concern, i.e., policy updates and training. All of the County's HR related policies (which includes all safety policies) are in need of significant review and possible revision. This is one area in which HR continues to be challenged due to other time demands. The other area which is vital to the County but currently woefully under-served is training. All levels of training have been lacking at the County. The first focus will be on supervisory training, which is incredibly vital but other areas, such as staff employee training on policies, safety training, etc. will all come into play.

If the HR budget passes as proposed, I will also be reviewing the option of replacing our online job application with an online system, as is commonly used by other governments.

Our ADP program, which is not only the HR information system but also Payroll and the time recording system, will undergo a significant conversion in the first several months of the coming fiscal year. We expect this to be an intense challenge for us with significant time demands over a period of 3-4 months.

I have had the pleasure of working with a small group focused on increasing safety of our non-law enforcement workers in the field, such as appraisers, inspectors, etc. This is an ongoing project that will span more than one year and requires the development of a number of policies, programs and associated training plus the vital monitoring that ensures the ongoing compliance with the programs.

A little over a year ago, I initiated another project with the Safety Committee, reviewing the Courthouse facilities for security issues. This is another long term project with the goal of creating a prioritized list for recommendation to the Commissioners, hopefully, guiding funding decisions about prioritizing certain security issues. Coordinating and guiding this project and seeing it through to fruition is time consuming but worthwhile.

I have also proposed another project, this time with the Health Benefits Committee, to introduce a walking program. This will span fiscal years and, hopefully, have the end result of increasing the wellness of some employees. This program will also be coordinated through HR.

Working with in partnership with Jennifer Cuellar, Treasurer and Finance Director, we are likely to be implementing a tipline/hotline program next year as well.

HR continues to be available for assistance and advice, including attending several departmental staff meetings each month as requested. As usual, the labor negotiating and

grievance processes are not only very time consuming but also can create tension in the workforce while ongoing. There are two collective bargaining agreements in negotiations this year.

HR's time will continue to be highly consumed with managing our health insurance options which is becoming an annual event of some note. The leadership changes at the federal level may bring or change compliance issues which have to be processed.

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 as well as several employee events which are coordinated with the Employee Events Committee.

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 continue to recruit candidates for vacancies funded by the Jail Levy or those created by staff turnover. Last calendar year, we conducted the highest number of recruitments ever conducted at the County.

FY2016-2017 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 largely 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 15-16 year, which can be mentioned, include:

- Hired and trained a new HR Office Specialist
- Conduct ergonomic evaluations for several employees
- Prepared and implemented Ethics Training for employees
- Work with employees on specific accommodations (employee names confidential)
- Processed two disciplinary/dismissal grievances successfully
- Updated several policies, including the Personnel Rules
- Coordinate Safety Committee project regarding facilities security

- Performed the intensive new reporting requirements under the Affordable Care Act
- Finalizing Bargaining of Local 1442 Union Contract
- Finalize Letters of Agreement with union for health care.
- 41 Recruitment processes for positions
- Work with Emergency Management to develop and implement emergency notification for employees
- Managed 10 workers compensation claims
- Successfully defended 3 unemployment insurance hearings
- Work with RSVP to better announce, train and utilize our front desk volunteers
Assisted the Sheriff on both HR and IT issues with transfer of Clatskanie policing
- Working with Health Insurance Agent, obtain, analyze and, ultimately, implement health insurance options for the County with the goal of reducing costs
- Updated and improved the availability of online access to employee forms and benefits
- Developed and implemented annual Open Enrollment process
- Participated actively on the Risk Management Committee
- Staffed and coordinated the 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

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 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	701	412
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	701	412
Transfers In (Admin Alloc)	204,535	181,770	181,770	165,726	150,079
Current Year Other Resources	204,535	181,770	181,770	165,726	150,079
Total Available Resources	204,535	181,770	181,770	166,426	150,490
Expenditures					
Salary	139,944	129,552	134,928	127,157	120,554
Benefits	56,624	48,942	50,626	48,590	42,011
PR Transfers (PERS Bond & Reserve)	9,458	13,072	13,617	14,848	15,024
Personnel	206,025	191,565	199,171	190,595	177,589
Materials & Services	49,150	38,312	42,720	12,935	12,879
Capital	0	0	0	0	0
Program Budget	255,175	229,878	241,891	203,530	190,468
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	255,175	229,878	241,891	203,530	190,468
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(50,640)	(48,107)	(60,120)	(37,103)	(39,978)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	1.60
FY17 (no furloughs)	1.49
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

Columbia County

General Fund Human Resources

Account: 100-56

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R55	Transfer Revenue			
150,079	165,726	181,770	136,328	100-56-00-3075	Admin Alloc		204,535	204,535
150,079	165,726	181,770	136,328		Transfer Revenue Totals:		204,535	204,535
				R65	Other Resources (Restr)			
412	701	0	0	100-56-00-3100	Refund of Expenses		0	0
412	701	0	0		Other Resources (Restr) Totals:		0	0
150,490	166,426	181,770	136,328		REVENUES TOTALS:		204,535	204,535
				E1	Personal Services			
106,642	110,818	115,646	87,268	100-56-00-4002	Director, HR & IT	1.00	118,084	118,084
13,912	16,339	19,282	12,026	100-56-00-4054	Office Specialist	0.60	23,317	21,860
17,011	12,113	13,103	9,770	100-56-00-4101	PERS ER		18,444	18,340
9,086	9,563	10,322	7,393	100-56-00-4102	FICA Tax		10,817	10,706
133	54	130	101	100-56-00-4103	Worker's Compensation		137	135
17,503	18,939	18,232	13,669	100-56-00-4104	Insurance Benefits		19,423	18,277
32	43	67	30	100-56-00-4105	WBF		71	70
-1,755	752	675	50	100-56-00-4106	Unemployment Insurance		707	700
0	7,126	8,096	5,958	100-56-00-4109	PERS EE 6%		8,484	8,397
162,565	175,747	185,553	136,264		Personal Services Totals:	1.60	199,484	196,567
				E2	Materials and Services			
2,362	3,547	1,200	1,552	100-56-00-4321	Office Supplies and Expenses		1,200	1,200
0	150	200	0	100-56-00-4520	Software		500	500
278	150	720	150	100-56-00-4550	Reference Materials		750	750
2,157	1,215	15,000	1,144	100-56-00-4551	Training Supplies		20,000	20,000
0	494	5,000	175	100-56-00-4660	Supervision & Exam Fees		5,000	5,000
2,279	2,531	2,500	1,030	100-56-00-4701	Publishing and Advertising		2,500	2,500
441	224	400	125	100-56-00-4710	Mileage		500	500
2,100	499	1,500	901	100-56-00-4720	Conferences and Training		2,500	2,500
804	627	700	627	100-56-00-4730	Membership Dues		700	700
2,458	3,498	4,500	2,121	100-56-00-4839	Employee Recognition		4,500	4,500
0	0	11,000	1,471	100-56-00-4841	Contract Temporary Services		11,000	11,000
12,879	12,935	42,720	9,296		Materials and Services Totals:		49,150	49,150
				E5	Transfer Exp			
9,720	9,622	9,705	7,139	100-56-00-4107	PERS Bond		9,277	9,458
5,304	5,226	3,913	2,880	100-56-00-4108	PERS 822		4,101	0
15,024	14,848	13,617	10,019		Transfer Exp Totals:		13,378	9,458
190,468	203,530	241,891	155,579		EXPENDITURES TOTALS:	1.60	262,012	255,175
-39,978	-37,103	-60,120	-19,251		Human Resources Totals:		-57,476	-50,640

General Services - General Fund 100-58

The Columbia County Department of General Services was re-established on November 1, 2017. Included in the newly formed department are the Facilities Services Division and the Forest, Parks and Recreation programs.

Key functions of the department include:

- Buildings/Grounds Systems Maintenance, Repairs and Support Services
- Small Building Project/Tenant Improvement Coordination and Labor
- Large Capital Building Project Planning, Procurement and Coordination
- Management and oversight of the Forests, Parks and Recreation programs
- Other administrative assistance and staffing support as requested

General Services staff perform regular duties within the:

- Courthouse Facilities
- Justice Facility
- Transfer Station
- Transit Facility
- Emergency Operations Center
- Road Department Facilities
- Forest and Park Properties
- Other County-owned properties as assigned

General Services staff funding distribution is equivalent to:

- 4.1 FTE General Fund (100-58-XX-XXXX)
- 2.2 FTE Forest, Parks and Recreation Fund (202-XX-XX-XXXX)
- 1.0 FTE Justice Facility Administrative Allocations
- 0.5 FTE Road Department Fund Reimbursement
- 0.1 FTE Solid Waste Fund (207-XX-XX-XXXX)
- 0.1 FTE Emergency Operations and Transit Division Administrative Allocations

FY2017-2018 Highlights and Significant Changes

The proposed budget includes the addition of one full-time position, thereby increasing department staffing from 7FTE to 8FTE. The new position will be funded by offsetting costs previously incurred through contracting Janitorial Services. The department will continue to seek ways to increase efficiencies in daily operations and in carrying out improvement projects.

Major Projects Planned for FY 17:

Several improvement projects are identified and may be undertaken in FY 18 depending on project prioritization and selection achieved through ongoing collaboration between the BOCC, project stakeholders, and available resources.

They include:

- Old Courthouse Rot Repairs and Restoration
 - Awaiting grant funding confirmation
- Upgrade Courthouse Emergency Mass Notification and Intercom Systems
 - Awaiting grant funding confirmation
- Courthouse Back-up Generator Replacement
 - Awaiting grant funding confirmation
- Old Courthouse HVAC System Replacement
 - Awaiting grant funding confirmation
- Parking Lot Improvements
 - Parking lot Reconfiguration to Increase Parking Capacity
 - Signage installations that more clearly identify designated Employee and Visitor parking areas, and County/State Employee Parking Passes
 - Curb and Sidewalk Repairs and Replacement
 - Asphalt Crack Sealing
- BOCC Public Meeting Room move to Main Floor Meeting Room
 - Remove kitchen spaces between Main Floor Meeting Room and Surveyors counter to create a larger assembly area.
 - Remodel/repurpose existing BOCC Public Meeting Room to accommodate additional office and shared conference room space.
- Courthouse Bathroom Restorations
 - Surface Restoration and Replacement
 - Fixture and Hardware Replacement
- Video Surveillance, Access Control and Door Hardware Upgrades
 - Includes Systems Integration
 - Additional camera and card reader installations
- Courtroom Carpet and Other Hard Surfaces Restorations and Replacements
 - Carpet tiles purchased for Annex Courtrooms, just need to install
 - Resurface Courtroom benches and millwork
 - Paint Courtroom walls
- Secure Storage Space Reconfiguration
 - Remove “Old Jail” holding cells and non-load bearing walls
 - Purchase and Install Compressed File Storage Systems
- ❖ Project funding sources:
 - \$675,000 FY18/19 Anticipated Courthouse Improvement Grants
 - \$50,000 FY18 Proposed “Building Improvement” 100-58-00-5010
 - \$40,000 FY18 Proposed “Major Projects Building Maintenance” 100-58-00-4518

FY2016-2017 Accomplishments

AOC Courthouse Task Force – Courthouse Replacement & Improvement Grant Project Scores

Four out of six projects submitted by Columbia County were ranked within AOC Courthouse Task Force's top ten statewide courthouse improvement projects. The Chief Justice has recommended projects in this top ten list be awarded Department of Justice grant funds, including a combined \$675,000 towards Columbia County's identified projects. A final decision on whether the Chief Justice recommendations receive funding will be confirmed during the FY18/19 State biennial budget appropriations process.

In a separate grant survey, Columbia County also submitted a request for courthouse replacement match funding to the AOC Courthouse Task Force. As a result, the Chief Justice recommended Columbia County be prioritized for courthouse replacement funding assistance in 2023-2025 biennium.

General Services Department Transition

The creation of a General Services Department has provided an opportunity to re-evaluate operations within the county's Facilities Services and Forest, Parks and Recreation programs. This process has uncovered several opportunities for resource sharing between programs and realigning staff duties to help streamline operations.

Improvement Projects

- Courthouse Annex and Old Courthouse Exterior Paint
- Parking Lot Striping and Curb Paint
- Verizon Lease Agreement and Equipment Installation Project
- Oregon Street Shop Paint and Roof Replacement
- CCRider Rainier Transit Center Project Development
- Courthouse Annex Roof-top Chiller Replacement
- DA/Child Support Enforcement Office Remodel
- Column Base parts replication
- Courthouse Directory and Room ID Signage
- Surveillance Camera and Communications Cabling Installations
- Old Courthouse File Storage Closet Addition
- Jail Command Staffroom Remodel

Columbia County

General Fund General Services Account: 100-58

Department Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	55,783	257,882	0	0	0
Total Beginning Balance	55,783	257,882	0	0	0
Intergovernmental	675,000	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	32,742	39,151	0	0	0
Current Year Restricted	707,742	39,151	0	0	0
Transfers In (Admin Alloc)	623,184	753,856	0	0	0
Current Year Other Resources	623,184	753,856	0	0	0
Total Available Resources	1,386,709	1,050,889	0	0	0
Expenditures					
Salary	321,246	270,697	0	0	0
Benefits	200,229	147,992	0	0	0
PR Transfers (PERS Bond & Reserve)	21,711	25,001	0	0	0
Personnel	543,186	443,690	0	0	0
Materials & Services	188,320	250,856	0	0	0
Capital	770,783	218,942	0	0	0
Program Budget	1,502,289	913,487	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	10,000	10,000	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,512,289	923,487	0	0	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(145,580)	71,619	0	0	0
Restr/Reserve Carried Forward	20,000	55,783	0	0	0

* Loan Proceeds Restricted Beginning Balance for Capital Projects moved from 100-49

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	5.70
FY17 (no furloughs)	4.90 New in FY17
FY16 (8 furlough days)	3.81 Previously in 100-49
FY15 (12 furlough days)	3.40 Previously in 100-49
FY14 (26 furlough days)	3.15 Previously in 100-49
FY13 (26 furlough days)	2.71 Previously in 100-49
FY12 (26 furlough days)	2.03 Previously in 100-49
FY11 (4 furlough days)	2.25 Previously in 100-49

Columbia County

General Fund General Services

Account: 100-58

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	0	0	0	100-58-00-3004	Beg Balance Bldg Reserve		10,000	10,000
0	0	263,762	257,882	100-58-05-3004	Beg Bal CH Fac Loan Proceeds		45,783	45,783
0	0	263,762	257,882		Beginning Bal (Grants, Rsrve) Totals:		55,783	55,783
				R25	Fees, Lic, Perm, Fines,			
0	0	30,294	16,200	100-58-00-3304	Courthouse Rent/Util Revenue		32,742	32,742
0	0	30,294	16,200		Fees, Lic, Perm, Fines, Totals:		32,742	32,742
				R36	Grant: State, Local			
0	0	0	0	100-58-06-3600	Courthouse PA/MassNotification		75,000	75,000
0	0	0	0	100-58-07-3600	Old Courthouse Repairs Grant		150,000	150,000
0	0	0	0	100-58-08-3600	Old Courthouse HVAC Grant		200,000	200,000
0	0	0	0	100-58-09-3600	Courthouse Back-up Generator		250,000	250,000
0	0	0	0		Grant: State, Local Totals:		675,000	675,000
				R55	Transfer Revenue			
0	0	685,856	514,392	100-58-00-3075	Administrative Allocation		548,772	548,772
0	0	50,000	0	100-58-00-3085	Reimb/Fee from Fund		74,412	74,412
0	0	735,856	514,392		Transfer Revenue Totals:		623,184	623,184
				R65	Other Resources (Restr)			
0	0	100	0	100-58-00-3100	Reimbursement of Expense		0	0
0	0	0	10,700	100-58-00-3110	Insurance Reimbursements		0	0
0	0	750	1,437	100-58-05-3020	Interest-Facility Loan Balance		0	0
0	0	850	12,137		Other Resources (Restr) Totals:		0	0
0	0	1,030,761	800,611		REVENUES TOTALS:		1,386,709	1,386,709
				E1	Personal Services			
0	0	62,700	47,444	100-58-00-4002	Director	0.80	61,457	61,457
0	0	62,788	46,881	100-58-00-4030	Facilities Svcs Tech III	1.00	65,856	65,856
0	0	138,234	30,261	100-58-00-4031	Facilities Svcs Tech II	0.95	48,234	48,234
0	0	0	70,913	100-58-00-4032	Facilities Svcs Tech I	2.95	142,699	142,699
0	0	5,000	1,543	100-58-00-4090	Overtime-Bldg Services		3,000	3,000
0	0	12,638	8,149	100-58-00-4101	PERS ER		25,123	25,123
0	0	20,600	14,862	100-58-00-4102	FICA Tax		24,575	24,575
0	0	4,450	3,177	100-58-00-4103	Workers Compensation		5,362	5,362
0	0	100,500	73,882	100-58-00-4104	Insurance Benefits		131,695	124,127
0	0	140	99	100-58-00-4105	WBF		161	161
0	0	1,400	99	100-58-00-4106	Unemployment Insurance		1,606	1,606
0	0	16,200	10,448	100-58-00-4109	PERS EE 6%		19,275	19,275
0	0	424,651	307,759		Personal Services Totals:	5.70	529,043	521,475

Columbia County

General Fund General Services

Account: 100-58

Department Budget Detail								
2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				E2	Materials and Services			
0	0	3,070	1,806	100-58-00-4311	Cellular Phones		3,120	3,120
0	0	2,000	0	100-58-00-4321	Office Supplies		500	500
0	0	1,000	0	100-58-00-4322	Copier Maintenance		500	500
0	0	500	97	100-58-00-4333	Safety & First Aid Supplies		1,000	1,000
0	0	1,900	0	100-58-00-4351	Computer Supplies		500	500
0	0	0	129	100-58-00-4360	Professional Supplies		2,000	2,000
0	0	20,000	7,106	100-58-00-4510	Buildings & Grounds Supplies		20,000	20,000
0	0	37,600	28,172	100-58-00-4511	Electricity		39,000	39,000
0	0	20,600	15,594	100-58-00-4512	Natural Gas		14,000	14,000
0	0	8,858	5,122	100-58-00-4513	Water		10,000	10,000
0	0	4,320	2,237	100-58-00-4514	Garbage Service		4,700	4,700
0	0	77,390	53,625	100-58-00-4515	Contract Janitorial Services		0	0
0	0	38,000	24,286	100-58-00-4516	Repairs & Maintenance		38,000	38,000
0	0	43,000	21,799	100-58-00-4518	Major Projects Bldg Maint		40,000	40,000
0	0	500	0	100-58-00-4588	GL and Property Insurance		0	0
0	0	200	0	100-58-00-4701	Advertising		500	500
0	0	750	0	100-58-00-4710	Mileage		1,500	1,500
0	0	1,200	807	100-58-00-4711	Vehicle Fuel		1,500	1,500
0	0	500	0	100-58-00-4714	Vehicle Maint		1,500	1,500
0	0	500	147	100-58-00-4715	Vehicle Expenses		2,000	2,000
0	0	3,000	2,798	100-58-00-4720	Conferences & Education		3,000	3,000
0	0	2,160	138	100-58-00-4841	Contract Temp Services		5,000	5,000
0	0	267,048	163,864		Materials and Services Totals:		188,320	188,320
				E3	Capital Outlay			
0	0	10,000	6,141	100-58-00-5010	Building Improvements		50,000	50,000
0	0	76,712	0	100-58-05-5001	Loan Cap Ex		20,783	20,783
0	0	0	0	100-58-05-5005	Server Room Improvement		25,000	25,000
0	0	32,800	32,800	100-58-05-5008	DA Cap Software		0	0
0	0	12,000	9,855	100-58-05-5009	Old Courthouse Cap Projects		0	0
0	0	55,000	0	100-58-05-5010	Ballot Scanner		0	0
0	0	88,000	40,000	100-58-05-5011	Annex Chiller		0	0
0	0	0	0	100-58-06-5012	Courthouse PA/MassNotification		75,000	75,000
0	0	0	0	100-58-07-5012	Old Courthouse Repairs Grant		150,000	150,000
0	0	0	0	100-58-08-5012	Old Courthouse HVAC Grant		200,000	200,000
0	0	0	0	100-58-09-5012	Courthouse Back-up Generator		250,000	250,000
0	0	274,512	88,796		Capital Outlay Totals:		770,783	770,783
				E5	Transfer Exp			
0	0	19,500	12,520	100-58-00-4107	PERS Bond		21,077	21,711
0	0	7,800	5,050	100-58-00-4108	PERS 822		9,316	0
0	0	10,000	0	100-58-00-5403	Courthouse Building Reserve		10,000	10,000
0	0	37,300	17,570		Transfer Exp Totals:		40,393	31,711
0	0	1,003,510	577,988		EXPENDITURES TOTALS:	5.70	1,528,539	1,512,289
0	0	27,251	222,622		General Services Totals:		-141,830	-125,580

Debt Service and Reserves - General Fund 100-60

General Fund outlays for debt service and to budget for contingencies and the Unappropriated Ending 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 revenue is tracked in 100-00 Non-departmental Revenue.

FY2017-2018 Highlights and Significant Changes

FY18 planned debt service outlays will be 12.3% lower than the corresponding debt payments in FY17. This decrease is primarily due to a smaller planned excess debt service payment for CCDA compared to the prior year.

All debt service obligations are being paid on or ahead of schedule.

The one FY18 additional debt service payment is budgeted at \$425,000 and will be fully reimbursed by the CCDA and, thus, is budget-neutral for the general fund as a whole. FY18 will be the final year of the debt service on this loan. The accelerated payment schedule will save County tax payers more than \$1 million in total debt service payments on the \$5.89 million road loan.

Over all, the total reserve category is higher than last year's budget by 5.8%, or an increase of almost \$125,000. This higher level is needed given the year over year growth in general fund operating costs. The FY18 Proposed Budget includes 2.02 months' worth of FY19 operating expense in reserve, thus meeting county policy's two month target.

FY2016-2017 Accomplishments

All debt service payments were made on time and in full in FY17.

One unscheduled debt service payment was made in the amount of \$750,000 for the CCDA road loan, which was fully reimbursed to the general fund by the CCDA.

Columbia County

General Fund

Debt Account: 100-60**Department Budget Summary**

	FY18	FY17	FY17	FY16	FY15
Revenues	Proposed	Est. Actual	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
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	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	0	0	0	0	0
Program Budget	0	0	0	0	0
Debt	2,102,268	2,395,964	2,395,964	2,912,618	3,028,302
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,102,268	2,395,964	2,395,964	2,912,618	3,028,302
Fund Contingency	818,107	0	691,657	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Unrestr Funds Generated/(Utilized)	(4,420,375)	(2,395,964)	(4,587,622)	(2,912,618)	(3,028,302)

Columbia County

General Fund Debt & Reserves

Account: 100-60

Department Budget Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E4	Debt Service			
685,362	720,504	754,675	202,333	100-60-00-6010	PERS UAL Bond		787,629	787,629
31,639	30,815	29,989	29,989	100-60-00-6012	W. Rainier Road Debt Service		28,339	28,339
975,139	975,139	775,139	775,139	100-60-00-6013	Port Westward Road L02002		775,139	775,139
86,161	86,161	86,161	86,161	100-60-00-6016	USB loan CH Syst (2012-2022)		86,161	86,161
1,250,000	1,100,000	750,000	750,000	100-60-00-6017	Extra PWW Road Debt Service		415,954	425,000
3,028,302	2,912,618	2,395,964	1,843,623		Debt Service Totals:		2,093,222	2,102,268
				E6	Contingencies			
0	0	691,657	0	100-60-00-5401	Operating Contingencies		906,456	793,107
0	0	0	0	100-60-00-5403	Contingencies-Additional		50,000	25,000
0	0	691,657	0		Contingencies Totals:		956,456	818,107
				E7	Ending Balances			
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 Totals:		1,500,000	1,500,000
3,028,302	2,912,618	4,587,622	1,843,647		EXPENDITURES TOTALS:		4,549,678	4,420,375
-3,028,302	-2,912,618	-4,587,622	-1,843,647		Debt Service Totals:		-4,549,678	-4,420,375

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Section IV: Enterprise Fund and Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, FY18
Budget Detail

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Solid Waste Transfer Station - Fund 207

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 investigation and clean-up of illegal dump sites on public property and educates the public on the negative impact of illegal dumping.

FY2017-2018 Highlights and Significant Changes

The proposed FY18 Solid Waste Fund budget includes allocated portions of the Land Development Services Director (.1 FTE); Code Enforcement Officer(.5 FTE); Facilities Services Techs (.1 FTE) and Permit Technician (.8 FTE).

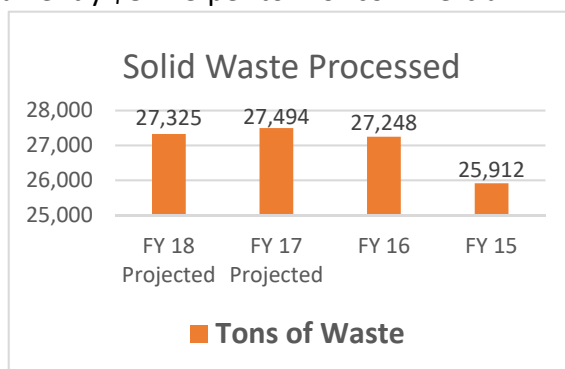
Staff: A part-time Solid Waste Program Administrator (.49 FTE) was hired in FY16. In FY17, with the help of a \$28,000 DEQ grant, this position was increased to .75 FTE in order to complete an update to the County’s Solid Waste Management Plan and Ordinance. For FY18, this position is maintained at .75 FTE. The additional hours allocated to this position have also made it possible to provide expanded administrative Solid Waste management system oversight and program activities, particularly in the area of recycling, reduction and reuse education/promotion and HHW drop-off event management.

Accounting for the Transfer Station and Collection Franchisee accounts are performed by the administrative support staff (Permit Technician) in Land Development Services. Limited hours for Dumpster activities and staffing of the HHW events have been allocated to Facilities Maintenance staff in the LDS budget.

Transfer Station Operations: Waste Connections (dba Hudson’s Garbage) operates the Transfer Station, provides staffing support to the HHW events, operates the recycling depot, paintcare and e-cycles program and medical waste drop off and disposal program.

Transportation and Disposal: Republic Services, Inc. provides contract transportation and land fill disposal operations based on a flat per ton fee; currently \$87.15 per ton for commercial franchisees, \$129.45 per ton for self-haul customers with a senior rate of \$13.25 for up to 300 pounds. All waste generated in Columbia County is processed through the Transfer Station and taken to the Coffin Butte Landfill outside of Corvallis, Oregon.

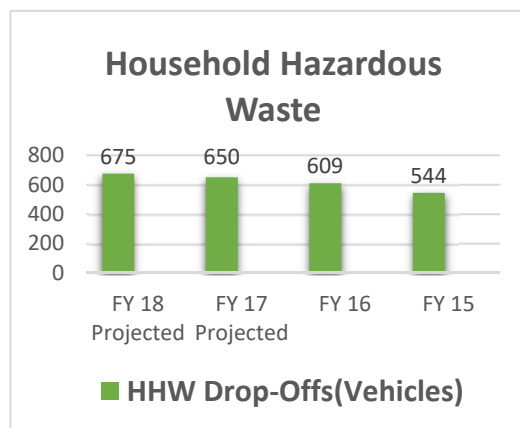
Solid Waste Program Activity: Solid waste tonnage processed through the Transfer Station showed an increase of over 2,000 tons between



FY15 and FY16. Barring any spikes in population growth, tonnage is expected to level off at approximately 28,000 tons per year as a successful recycling program has kept materials out of the waste stream. More pronounced growth in the waste stream will accompany growth in population and construction activity.

Solid Waste Management Plan/Ordinance Update: As noted above, an update of the Solid Waste Plan/Ordinance using DEQ grant funding is scheduled to be completed and adopted by the end of 2017. Staff is working with the Solid Waste Advisory Committee on the draft update.

Household Hazardous Waste Program: As illustrated in the adjacent chart, HHW participants(vehicles) served have gradually increased between FY15 and FY17. The County hosted three HHW events at the St Helens Transfer Station and one each in the Cities of Clatskanie, Vernonia and Rainier in FY17. The Rainier event was added in FY16 and will be continued annually into the future. The County contracts with Cleanharbors, Inc. for the handling, processing, transport and disposal of HHW. Waste Connections (Hudson’s), the Transfer Station operator, will continue to staff events at St Helens in FY18 and LDS Facilities staff will staff the remote events in Vernonia, Clatskanie and Rainier.



Transfer Station Tipping Fee Rate Study: Funds have been budgeted to hire a consultant to analyze Solid Waste program revenue and expenses and determine tipping fee rate adjustments necessary to offset program costs.

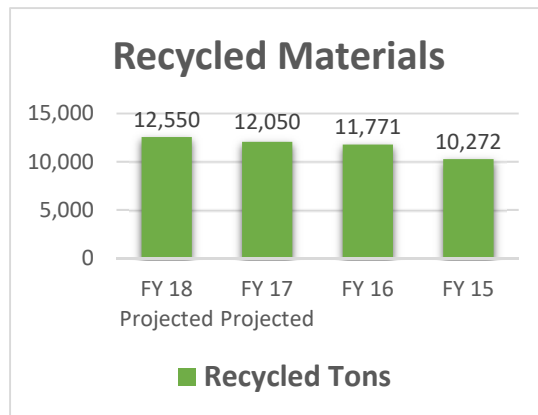
FY2016-2017 Accomplishments

Positive Fund Balance/Equipment Reserve. Contracts procured in FY16 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 have increased from \$1,172,517 in FY15 to \$1,229,490 in FY16. Resources have been adequate to make an additional facility construction loan payment of \$323,660 in FY17 and to fund a \$200,000 annual equipment replacement reserve. The equipment reserve will be available to replace the Transfer Station compactor, at an estimated cost of \$750,000, at the end of the current compactor’s useful life, currently estimated at an additional five years. The Transfer Station contract operator has made some substantial improvements in FY17 including covering and upgrading the recycling depot and adding a new returnable sharps container drop off service.

HHW Program: With the addition of a remote HHW drop-off event in Rainier in FY17, all County residents have easy access to at least one free annual HHW drop off event.

E-Cycling: The County continued to offer the popular free recycling of electronics in FY17 at the Transfer Station.

Recycling, Reduction, Reuse: The County continues to increase the amount of consumer recyclables recycled and has set a twenty-year goal with DEQ to recycle 40%. The hours added to the position (from .49 FTE to .75 FTE) in FY17, has made it possible for the County to complete Solid Waste Management Plan and Ordinance updates as well as resume recycling, reduction and reuse promotional activities, provide better coordination and support to our operations contractors and franchisees and plan and implement program enhancements.



Paint Recycling: The County’s free paint drop off program, funded in part by 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.

Dumpstoppers Program: In FY17, the Solid Waste Coordinator assumed responsibility for the Dumpstoppers program which has reduced response time to illegal dump sites and improved coordination with Code Enforcement and Facilities site clean-up activities.

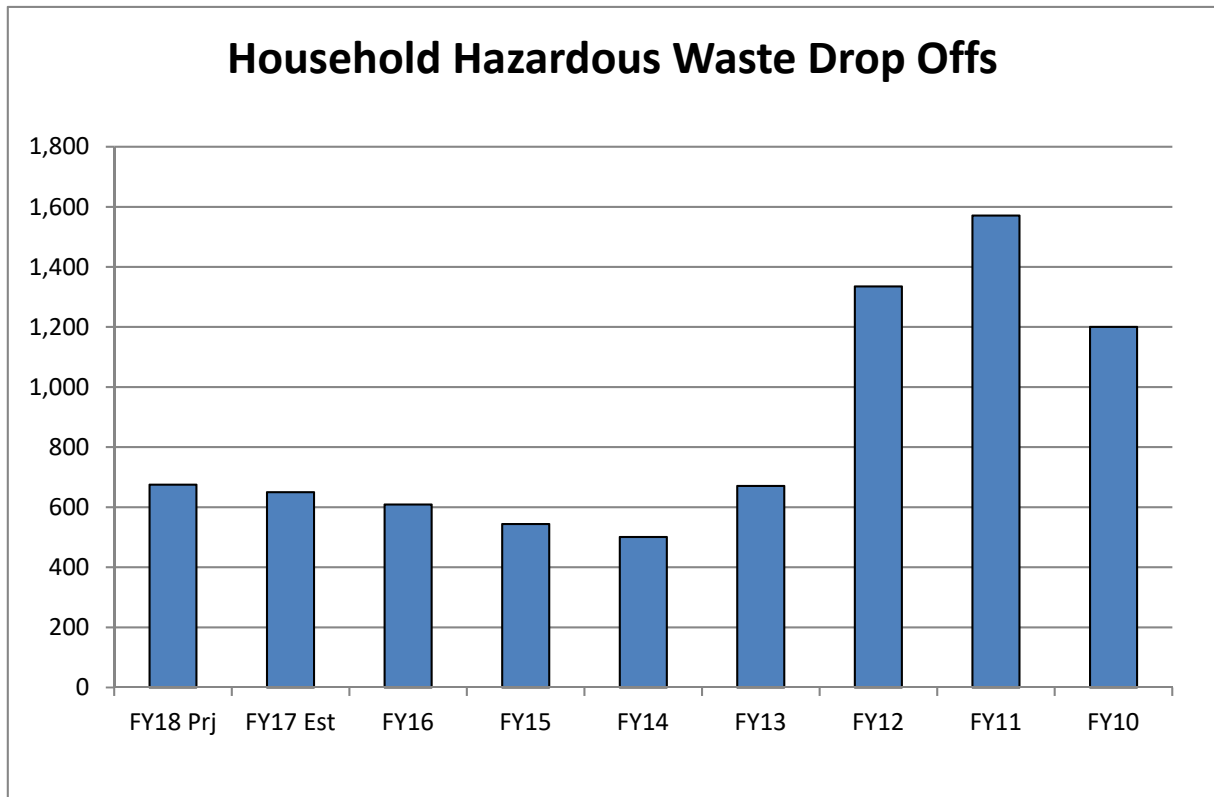
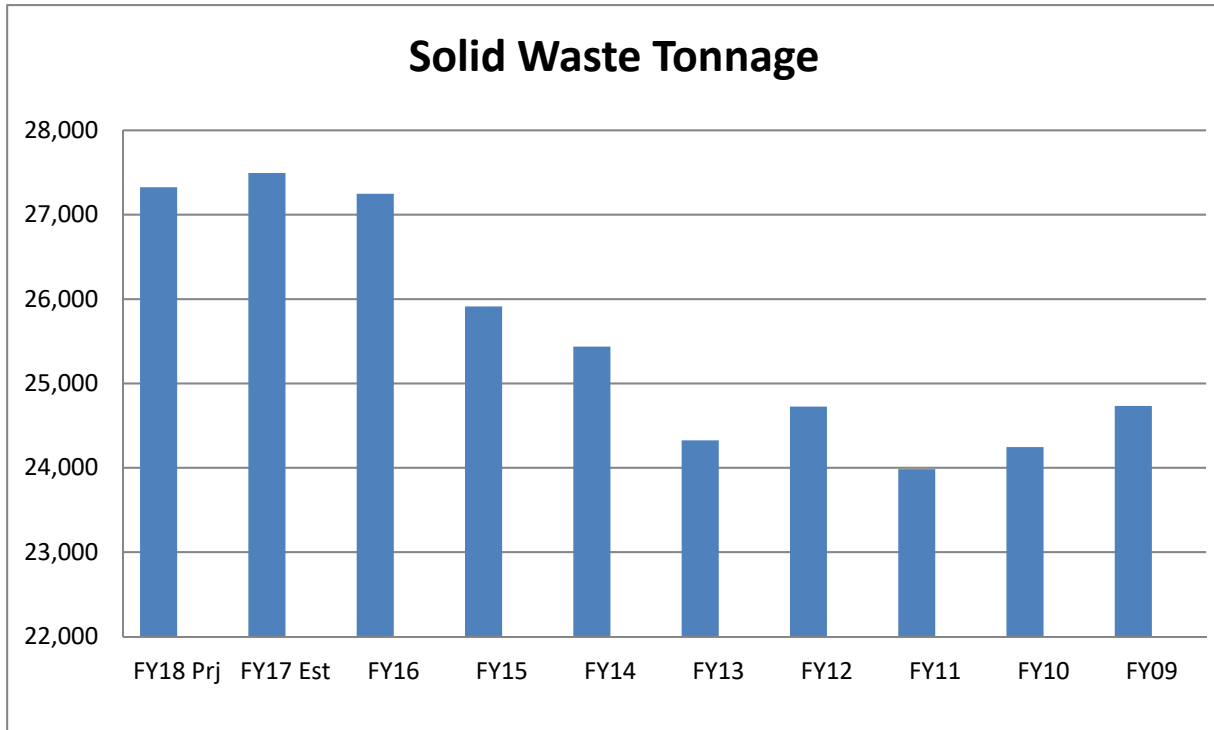
Medical Sharps Drop-Off Program: The County’s successful medical sharps drop-off program was significantly improved in FY17 by the provision of low cost sharps containers which may be returned to the Transfer Station for free and after the initial purchase for \$5 are replaceable for free each time a full container is dropped off.

Non-Profit Tipping Fee Waiver Program: In response to the request of a local non-profit reuse store (Habitat for Humanity Restore), staff developed a Transfer Station tipping fee waiver policy and procedure for non-profits who further the County goal to recycle and reuse materials which would otherwise go to the landfill. In this case the County **listened** and responded to a need that can be met while also addressing a County program goal.

Solid Waste Transfer Station

Operating Indicators

Columbia County, Oregon



Columbia County

Solid Waste Transfer Station Account: 207

Enterprise Fund Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Unrestricted Beginning Balance	681,406	929,490	1,009,839	1,065,401	506,764
Restricted Beginning Balance	500,000	300,000	300,000	100,000	3,293
Total Beginning Balance	1,181,406	1,229,490	1,309,839	1,165,401	510,057
Fees, Permits, Fines, Service Charges	2,861,509	2,805,401	2,979,781	2,787,041	2,620,709
Other Resources	51,000	50,975	47,000	49,547	46,467
Current Year Restricted	2,931,259	2,866,376	3,084,581	2,836,588	2,667,175
Transfers from County Funds	0	0	0	0	-2,143
Current Year Other Resources	0	0	0	0	-2,143
Total Available Resources	4,112,665	4,095,866	4,394,420	4,001,988	3,175,090
Expenditures					
Salary	105,633	100,264	77,815	69,107	41,092
Benefits	92,332	36,721	43,920	57,571	25,535
PR Transfers (PERS Bond & Reserve)	7,139	10,133	7,853	7,112	5,121
Personnel	205,104	147,119	129,588	133,789	71,748
Materials & Services	2,002,821	1,889,109	1,771,992	1,812,826	1,575,757
Capital	15,000	0	15,000	0	0
Program Budget	2,222,925	2,036,228	1,916,580	1,946,616	1,647,505
Debt	647,320	647,320	647,320	785,700	319,342
Transfers Out (admin alloc)	27,663	30,912	30,912	40,183	42,841
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,897,908	2,714,460	2,594,812	2,772,498	2,009,689
Fund Contingency	1,214,758	200,000	1,799,609	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	4,112,665	2,914,460	4,394,420	2,772,498	2,009,689
Ending Fund Balance	0	1,181,406	0	1,229,490	1,165,401
No Mos Operating Reserve	5.52	6.96	11.36	7.58	8.49

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	1.70
FY17 (no furloughs)	1.35
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: Proposed Budget Data

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. In the case of enterprise funds, the Transfer Station is the only Columbia County enterprise fund, program resources available are considered unrestricted resources.

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	1,150	1,417	2,426	4,223
Assigned (cumulative PERS reserve)	0	0	0	2,143	0	0	0
Unrestricted Fund Program Resources	681,406	929,490	1,072,518	406,764	270,083	200,977	47,171
Committed Equipment Reserve	500,000	300,000	100,000	100,000	0	0	0
Total Fund Balance	1,181,406	1,229,490	1,172,518	510,057	271,500	203,403	51,393
Ending Fund Balance	1,014,758	1,181,406	1,229,490	1,172,518	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.

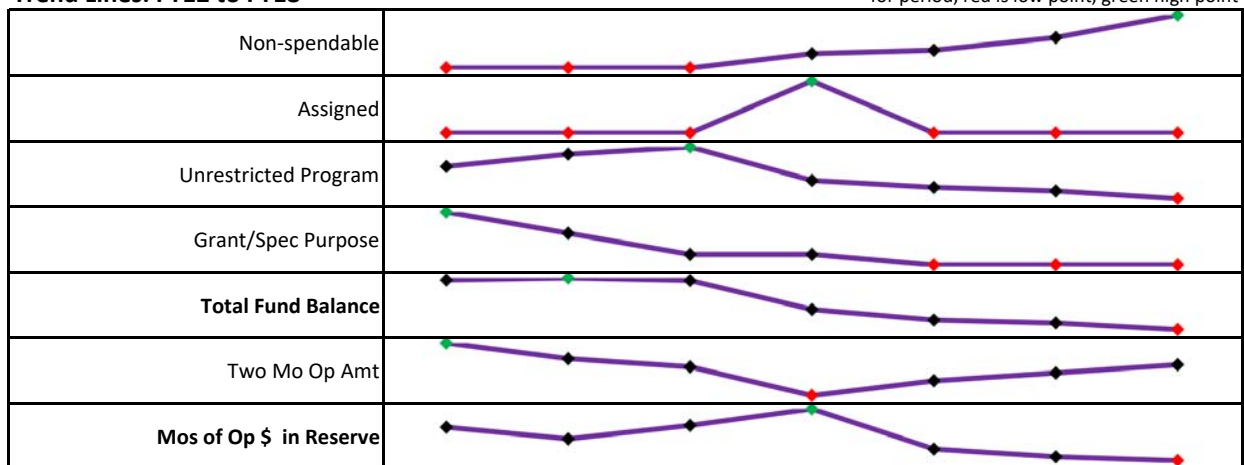
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	367,988	339,371	324,436	272,545	299,447	313,587	328,513
Months of Operating \$ in Reserve	5.52	4.02	5.73	7.87	2.72	1.72	1.22
Compliant with Policy?	yes	yes	yes	yes	yes	no	no
Operating Reserve Trend	Improving	Declining	Declining	Improving	Improving	Improving	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	1.60	3.70	5.48	6.61	2.98	1.80	1.28

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Solid Waste Transfer Station

Account: 207

Enterprise Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
506,764	1,065,401	1,009,839	929,490	207-00-00-3001	Beginning Cash Balance		681,406	681,406
2,143	100,000	300,000	300,000	207-00-00-3002	Assigned Beginning Cash Bal		500,000	500,000
1,150	0	0	0	207-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
510,057	1,165,401	1,309,839	1,229,490	Beginning Bal (Grants, Rsrve) Totals:			1,181,406	1,181,406
				R25	Fees, Lic, Perm, Fines,			
501,637	500,326	533,000	338,656	207-00-00-3061	Transfer Station Daily Receipt		458,982	458,982
359,394	441,513	444,400	313,760	207-00-00-3062	Credit Card Receipts		455,680	455,680
1,759,244	1,845,202	2,002,381	1,341,677	207-00-00-3063	A/R Receipts		1,946,847	1,946,847
434	0	0	0	207-03-00-3263	Recycling Revenue		0	0
2,620,709	2,787,041	2,979,781	1,994,093	Fees, Lic, Perm, Fines, Totals:			2,861,509	2,861,509
				R35	Grant: Federal			
0	0	57,800	7,345	207-01-00-3505	DEQ Solid Waste Program Grant		18,750	18,750
0	0	57,800	7,345	Grant: Federal Totals:			18,750	18,750
				R55	Transfer Revenue			
-2,143	0	0	0	207-00-00-3086	PERS Reserve		0	0
-2,143	0	0	0	Transfer Revenue Totals:			0	0
				R61	Other Resources (Unrestr)			
4,169	7,547	5,000	7,568	207-00-00-3020	Interest on Investments		9,000	9,000
4,169	7,547	5,000	7,568	Other Resources (Unrestr) Totals:			9,000	9,000
				R65	Other Resources (Restr)			
42,000	42,000	42,000	28,000	207-00-00-3100	Lease of Premises		42,000	42,000
298	0	0	0	207-00-00-3120	Miscellaneous Revenue		0	0
42,298	42,000	42,000	28,000	Other Resources (Restr) Totals:			42,000	42,000
3,175,090	4,001,988	4,394,420	3,266,496	REVENUES TOTALS:			4,112,665	4,112,665
				E1	Personal Services			
9,691	10,074	10,315	7,933	207-01-00-4002	LDS Director	0.10	10,531	10,531
0	23,420	34,062	18,480	207-01-00-4021	SW Coordinator	0.75	41,246	38,669
17,086	17,758	12,363	23,180	207-01-00-4026	Code Enforcement Officer	0.50	33,665	31,561
2,509	2,586	2,754	1,754	207-01-00-4031	Maintenance Mechanic II	0.05	2,539	2,539
2,116	2,259	2,699	1,947	207-01-00-4032	Maintenance Mechanic I	0.05	2,781	2,781
9,657	10,186	10,623	7,969	207-01-00-4054	Office Specialist	0.25	13,390	12,553
32	208	5,000	653	207-01-00-4090	Overtime		1,000	1,000
12,921	37,343	5,596	5,231	207-01-00-4101	PERS ER		61,470	60,875
2,496	4,195	5,953	4,135	207-01-00-4102	FICA Tax		8,044	7,622
46	196	188	122	207-01-00-4103	Workers' Compensation Ins.		209	204
11,416	11,714	27,086	11,400	207-01-00-4104	Insurance Benefits		16,801	15,817
12	35	39	28	207-01-00-4105	WBF		53	50
-1,355	397	389	31	207-01-00-4106	Unemployment Insurance		526	498
0	3,213	4,669	3,717	207-01-00-4109	PERS EE 6%		6,309	5,978
0	0	0	9,519	207-01-01-4021	SW Coordinator		0	0
0	0	0	15	207-01-01-4090	Overtime		0	0
0	0	0	446	207-01-01-4101	PERS ER		0	0
0	0	0	729	207-01-01-4102	FICA		0	0
0	0	0	19	207-01-01-4104	Insurance Benefits		0	0
0	0	0	5	207-01-01-4105	WBF		0	0
0	0	0	5	207-01-01-4106	Unempl Insurance		0	0
0	0	0	572	207-01-01-4109	PERS EE 6%		0	0
66,627	123,586	121,735	97,890	Personal Services Totals:		1.70	198,563	190,676

Columbia County

Solid Waste Transfer Station

Account: 207

Enterprise Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
500	500	1,000	500	207-01-00-4226	DEQ Licences and Permits		500	500
4,380	1,865	2,000	128	207-01-00-4321	Office Supplies and Expenses		500	500
396	624	700	0	207-01-00-4360	Professional Supplies		500	500
739	0	0	0	207-01-00-4516	Facility Maintenance	2,500		2,500
0	0	0	353	207-01-00-4522	Small Equipment		200	3,200
1,343	951	4,000	0	207-01-00-4525	Software		1,500	1,500
2,557	3,919	4,056	3,558	207-01-00-4588	Property and Liability Insur.		4,092	4,092
725	674	1,200	0	207-01-00-4701	Advertising		600	600
0	0	500	0	207-01-00-4710	Mileage		0	0
330	186	300	100	207-01-00-4711	Vehicle Fuel		300	300
0	0	300	0	207-01-00-4714	Vehicle Maint		300	300
54	0	250	0	207-01-00-4715	Fuel		250	250
36	687	500	5	207-01-00-4720	Conferences and Training		500	500
420	158	200	460	207-01-00-4730	Membership Dues		250	250
0	0	1,000	0	207-01-00-4830	Solid Waste Abatement		500	500
248	4,562	2,000	884	207-01-00-4835	Public Prop Clean Up Exp		3,500	3,500
0	0	5,000	0	207-01-00-4840	Solid Waste Consultant		2,500	2,500
674	821	1,100	821	207-01-00-4841	IT support		1,000	1,000
0	0	2,000	0	207-01-00-4851	Recycling/Solid Waste Program		2,000	2,000
581,229	697,283	653,674	489,040	207-01-00-4852	Contract Operator-Transfer Sta		663,479	663,479
919,401	1,018,669	1,036,812	728,462	207-01-00-4853	Contract Operator		1,247,600	1,247,600
1,513,031	1,730,896	1,716,592	1,224,310		Materials and Services Totals:		1,932,571	1,935,571
E3 Capital Outlay								
0	0	15,000	120	207-01-00-5001	Scales Software System-Trashfl		15,000	15,000
0	0	0	3,000	207-01-00-5010	Capital Equipment		3,000	0
0	0	15,000	3,120		Capital Outlay Totals:		18,000	15,000
E4 Debt Service								
319,342	785,700	647,320	647,320	207-01-00-6010	SPWF-Loan Repayment		647,320	647,320
319,342	785,700	647,320	647,320		Debt Service Totals:		647,320	647,320
E5 Transfer Exp								
3,312	4,416	5,597	4,455	207-01-00-4107	PERS Bond		6,899	6,734
1,809	2,356	2,257	1,797	207-01-00-4108	PERS 822		3,049	0
42,841	40,183	30,912	23,184	207-01-00-4593	Central Administrative Charges		27,663	27,663
0	0	0	686	207-01-01-4107	PERS Bond		0	0
0	0	0	277	207-01-01-4108	PERS 822		0	0
47,962	46,956	38,765	30,397		Transfer Exp Totals:		37,611	34,396
E6 Contingencies								
0	0	1,599,609	0	207-01-00-5401	Operating Contingencies		1,003,493	1,014,758
0	0	200,000	0	207-01-00-5403	Equipment Replacement Reserve		200,000	200,000
0	0	1,799,609	0		Contingencies Totals:		1,203,493	1,214,758
1,946,963	2,687,138	4,339,020	2,003,037	Administration EXPENSES		1.70	4,037,559	4,037,721
E1 Personal Services								
0	2,614	0	4,116	207-02-00-4090	overtime		6,000	6,000
0	115	0	177	207-02-00-4101	PERS		431	431
0	195	0	296	207-02-00-4102	FICA Tax		459	459
0	0	0	0	207-02-00-4103	Workers' Compensation Ins.		6	6
0	2	0	2	207-02-00-4105	WBF		3	3
0	10	0	2	207-02-00-4106	Unemployment Insurance		30	30
0	157	0	227	207-02-00-4109	PERS		360	360
0	3,092	0	4,822		Personal Services Totals:		7,289	7,289

Columbia County

Solid Waste Transfer Station

Account: 207

Enterprise Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E2	Materials and Services			
1,706	1,723	1,600	1,496	207-02-00-4310	Telephone		2,220	2,220
77	99	200	0	207-02-00-4321	Office Supplies and Expenses		250	250
27	1,030	500	1,841	207-02-00-4350	Equipment		1,500	1,500
0	0	100	0	207-02-00-4360	Professional Supplies		100	100
16	0	0	0	207-02-00-4516	facility maintenance		0	0
6,752	5,829	3,000	768	207-02-00-4701	Printing and Advertising		1,500	1,500
31	0	0	15	207-02-00-4711	Vehicle Fuel		0	0
0	0	0	149	207-02-00-4714	Vehicle Maint		0	0
0	0	0	1,380	207-02-00-4720	Conferences and Training		1,500	1,500
0	0	0	180	207-02-00-4730	Membership Dues		180	180
54,116	73,249	50,000	32,247	207-02-00-4852	Contract Operator-HHW		60,000	60,000
62,726	81,930	55,400	38,076		Materials and Services Totals:		67,250	67,250
				E5	Transfer Exp			
0	224	0	273	207-02-00-4107	PERS Bond		394	406
0	115	0	110	207-02-00-4108	PERS 822		174	0
0	339	0	382		Transfer Exp Totals:		568	406
62,726	85,360	55,400	43,280	Household Haz Waste EXPENSES			75,107	74,945
3,175,090	4,001,988	4,394,420	3,266,496	FUND REVENUES			4,112,665	4,112,665
2,009,689	2,772,498	4,394,420	2,046,317	FUND EXPENSES		1.70	4,112,665	4,112,665
1,165,401	1,229,490	0	1,220,178	Solid Waste Fund Transfer Sta. Totals:			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.

FY2017-2018 Highlights and Significant Changes

Revenues:

201-00-00-3500 ODOT Fund Exchange. FY18: \$2,000,000 FY17: \$556,220

State Funded Local Projects (SFLP) is a new process developed by the State to provide State funds for federal projects administered by ODOT. The Road Department was awarded Enhance Program funds for the Gable Road Improvement Project for which we will be using this new SFLP process for an amount of \$1,500,000 in this current budget. Federal Surface Transportation Program (STP) Funds can be similarly reimbursed to the County for project costs through the Fund Exchange Program at a rate of 94%, in the amount estimated to be \$500,000. This eliminates the need to comply with federal standards, design, and reporting requirements. The current allocation of Federal STP funds is programmed to fund an overlay on EM Watts Road in the summer of 2017.

201-00-00-3861 OEM-FEMA Revenue. FY18: \$616,000 FY17: \$444,000

The flood and windstorm disaster of December 2015 caused significant damage to the County roads, bridges and culverts. It is expected that the initial damage repair costs will be reimbursed in FY17 with much of the remaining reimbursed in FY18. Some will likely carry over into FY19. FEMA reviews requests for funding on the lower classification roads (minor collector and local roads) and Federal Highway Administration reviews funding requests for repairs to major collectors and arterial roads.

201-00-00-3083 Transfer SIP. FY18: \$400,000 FY17: 0

To support the needs of the County Road Department, in addition to 201-00-00-3082 Transfer/ Reimbursement from Funds in the amount of \$50,000, it is proposed to provide \$400,000 in SIP funds to the Road Department.

Expenses:**201-00-11-5010 Gable Road Improvement. FY18: \$1,500,000 FY17: 212,500**

The Gable Road Improvement Project for which the County in cooperation with the City of St Helens received a grant in which the County is estimated to receive \$2,645,182 from the State of Oregon for the project. FY18 Costs are estimated to be \$1,500,000 to include design, right-of-way, and initial construction beginning in the spring of 2018.

201-01-00-4593 Admin Allocation. FY18: \$292,682 FY17: \$245,922

Administrative Allocation helps to offset the costs of the General Fund to provide administrative support to the Road Department to include Finance and Payroll, Human Resources, Information Technology, County Counsel, and Board of County Commissioners.

201-02-00-4602 Asphalt and Oil. FY18: \$700,000 FY17: \$590,324

This item provides for the asphalt purchase for maintenance of County Roads. Last winter was a disaster to the condition of the pavements, not just in Columbia County but statewide to include the highways. Last winter included a very deep and extended freeze, snowfall, slight thawing, re-freeze, and then record rainfall. The Road Department placed weight restrictions on most County Roads during the thawing period, which helped dramatically, however the road surfaces are still in disrepair. Many asphalt patches throughout the County are necessary to restore the road surfaces. The SIP funds from the General Fund will go to support this function.

201-02-00-4603 Culvert. FY18: \$230,000 FY17: \$90,557

Culvert purchases primarily for repairs necessary due to the December 2015 flood disaster.

201-02-00-4620 Bridge Supplies. FY18: \$80,000 FY17: \$15,933

Repairs to a bridge on Braun Road in the Vernonia District.

201-02-00-4622 Engineering and Professional Services. FY18: \$80,000 FY17: \$23,178

Engineering for the Millard Road Project in coordination with the ODOT intersection project.

201-02-00-4653 ODOT Fund Exchange Program. FY18: \$500,000 FY17: \$556,192

Overlay on EM Watts Road, Scappoose.

201-02-00-4654 FEMA / FHWA Contract Work. FY18: \$800,000 FY16 \$100,000

Contract repairs to sites damaged in the December 2015 flood event.

FY2017-2018 Anticipated Work:

- Gable Road Project construction beginning Spring 2018
- Anlicker Road and Bishop Creek culvert replacements
- Robinette Road culvert replacement

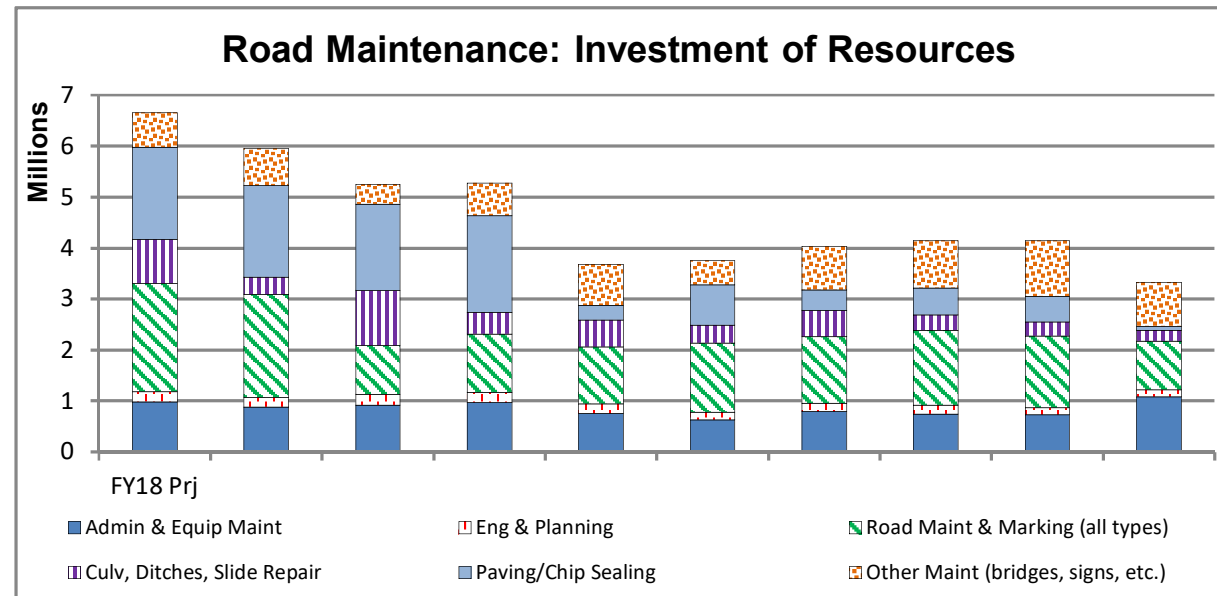
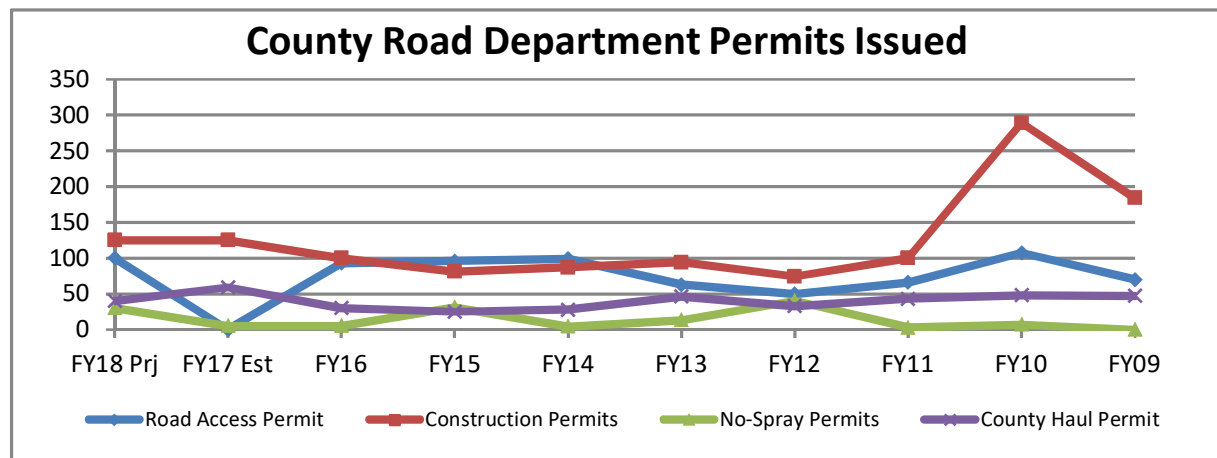
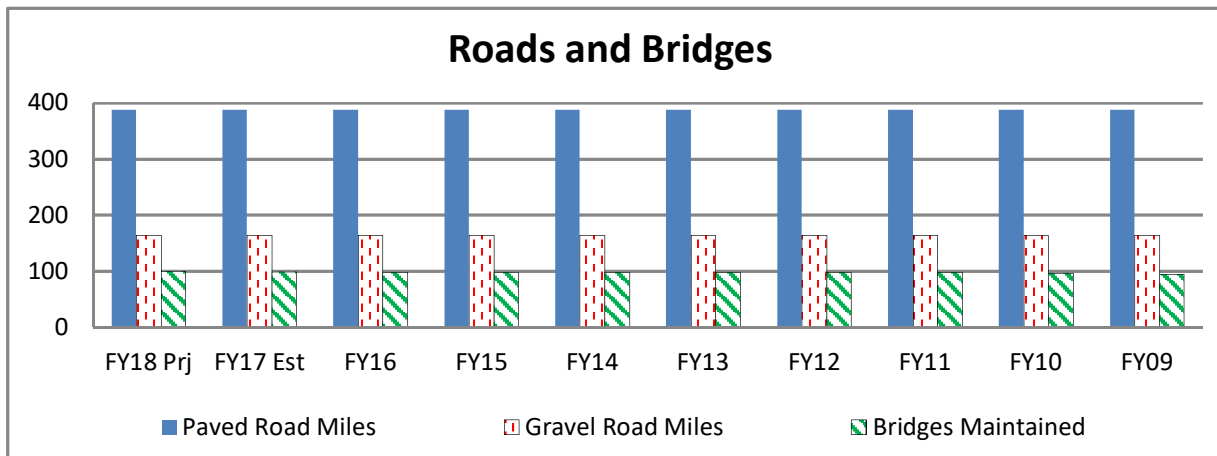
- FEMA Project repairs: JP West Road, Tandy Creek, Gregory Road
- Braun Road bridge repair
- EM Watts Road asphalt overlay
- Centerline striping for Columbia County and Clatsop County roads
- Recycled Asphalt paving work, Rainier District
- Asphalt surface patching / paving on County Roads

FY 2016-2017 Accomplishments:

- Hermo Road Construction
- Asphalt surface patching / paving on County Roads
- Chip Seal on many County Roads and for City of Rainier
- Anderson Road bridge repair / replacement.
- Centerline Striping for Columbia County and Clatsop County Roads
- Transportation System Plan Update
- Scappoose–Vernonia Road and Apiary Road contract overlay
- Winter weather response and recovery.

Road Department Operating Indicators

Columbia County, Oregon



Columbia County

Road Fund Account: 201

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	1,322,635	1,058,155	1,361,986	2,251,462	1,697,581
Total Beginning Balance	1,322,635	1,058,155	1,361,986	2,251,462	1,697,581
Intergovernmental	6,301,000	5,089,853	5,998,720	3,891,865	4,288,043
Fees, Permits, Fines, Service Charges	307,000	302,936	376,000	309,557	378,983
Other Resources	4,000	96,892	3,000	47,698	80,838
Current Year Restricted	6,612,000	5,489,681	6,377,720	4,249,120	4,747,863
Transfers from County Funds	570,000	220,000	230,000	158,585	65,471
Spec Pymt (from Component Unit)	20,000	0	20,000	26,558	0
Current Year Other Resources	590,000	220,000	250,000	185,143	65,471
Total Available Resources	8,524,635	6,767,836	7,989,706	6,685,725	6,510,916
<u>Expenditures</u>					
Salary	1,524,718	1,466,731	1,454,467	1,452,731	1,334,393
Benefits	874,607	769,217	811,657	788,568	692,600
PR Transfers (PERS Bond & Reserve)	101,540	146,909	144,222	178,661	162,958
Personnel	2,500,865	2,382,857	2,410,346	2,419,960	2,189,951
Materials & Services	3,513,048	2,452,922	4,030,338	2,039,458	1,860,447
Capital	1,600,000	313,500	397,500	390,598	30,187
Program Budget	7,613,912	5,149,279	6,838,184	4,850,016	4,080,585
Debt	0	0	0	0	0
Transfers Out (admin alloc)	292,682	245,922	245,922	206,578	178,869
Transfers Out (fund pymts)	50,000	50,000	50,000	570,976	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	7,956,595	5,445,201	7,134,105	5,627,570	4,259,454
Fund Contingency	568,041	0	855,600	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	8,524,635	5,445,201	7,989,706	5,627,570	4,259,454
Ending Fund Balance	0	1,322,635	0	1,058,155	2,251,462
No Mos Operating Reserve	1.13	3.28	1.59	2.85	6.67

Authorized Positions - Full Time Equivalents

FY18	21.50
FY17	21.50
FY16	21.50 Open position dropped from budget
FY15	23.00
FY14	21.00
FY13	23.00 Layoffs required
FY12	25.50
FY11	25.50

Fund Balance Analysis and Trends: Proposed Budget Data

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." Starting in FY17, SDC reserves were moved to 301 Fund.

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	130,000	127,187	138,966	120,020	129,633	152,377	138,000
Assigned	0	0	0	53,949	0	0	0
Restricted Fund Program Resources	1,192,635	930,967	1,576,020	1,069,468	642,288	76,746	75,958
Grant or Special Purpose (SDCs)	0	0	536,476	454,143	385,292	335,198	278,445
Total Fund Balance	1,322,635	1,058,155	2,251,462	1,697,581	1,157,213	564,320	492,403
Ending Fund Balance	568,041	1,322,635	1,058,155	2,251,462	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.

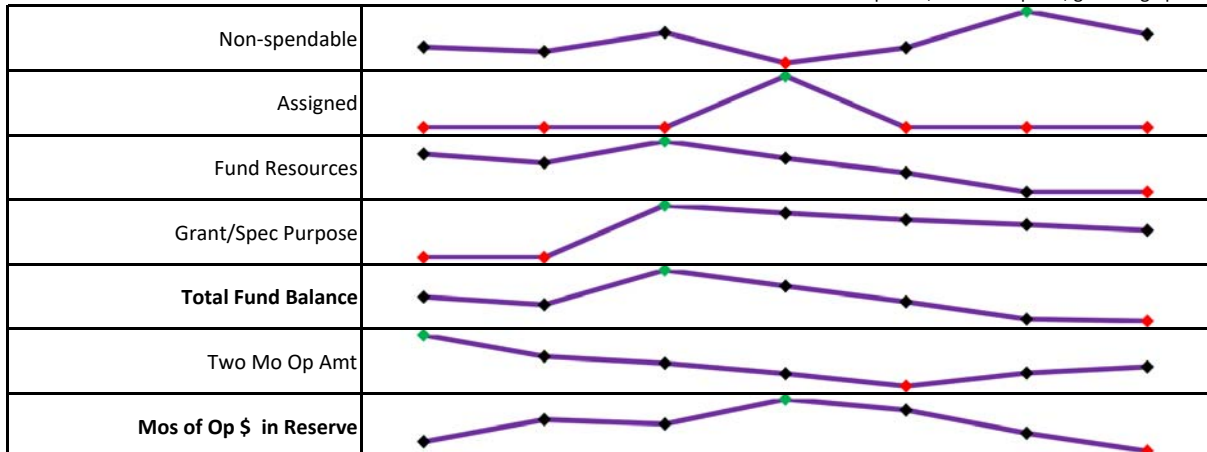
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	1,002,319	805,963	743,236	648,990	533,548	654,489	711,452
Months of Operating \$ in Reserve	1.13	3.28	2.85	5.29	4.21	1.96	0.22
Compliant with Policy?	no	yes	yes	yes	yes	no	no
Operating Reserve Trend	Declining	Improving	Declining	Improving	Improving	Improving	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	0.79	2.38	2.31	4.24	3.30	2.41	0.23

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
R15 Beginning Bal (Grants, Rsrve)								
53,949	0	0	0	201-00-00-3002	Assigned Beginning Cash Bal		0	0
1,069,468	1,576,020	1,231,986	930,967	201-00-00-3004	Restricted Cash Bal		1,192,635	1,192,635
120,020	138,966	130,000	127,187	201-00-00-3005	Non-spendable Beg'ng Cash Bal		130,000	130,000
454,143	536,476	0	0	201-00-01-3004	SDC Restricted Cash Bal		0	0
1,697,581	2,251,462	1,361,986	1,058,155	Beginning Bal (Grants, Rsrve) Totals:			1,322,635	1,322,635
R25 Fees, Lic, Perm, Fines,								
3,082	0	0	0	201-00-00-3032	St Helens UG Area		0	0
39,442	0	35,000	0	201-00-00-3033	SDC-District 1		0	0
16,920	0	13,000	0	201-00-00-3034	SDC-District 2		0	0
4,545	0	3,000	0	201-00-00-3035	SDC-District 3		0	0
15,908	0	10,000	0	201-00-00-3036	SDC-District 4		0	0
261,148	267,737	280,000	169,566	201-00-00-3060	Aggregate Mining Fees		270,000	270,000
37,940	41,820	35,000	32,644	201-00-00-3250	Permits		37,000	37,000
378,983	309,557	376,000	202,209	Fees, Lic, Perm, Fines, Totals:			307,000	307,000
R35 Grant: Federal								
0	0	0	32,170	201-00-00-3565	FHA Flood Repair Reimb.		0	0
75,283	0	400,000	0	201-00-00-3860	OEM-FEMA Revenue		616,000	616,000
0	0	1,130,000	0	201-00-00-3861	FHA Revenue		0	0
4,342	0	0	0	201-00-00-3865	Fed Funds thru ODOT		0	0
79,625	0	1,530,000	32,170	Grant: Federal Totals:			616,000	616,000
R36 Grant: State, Local								
3,530,610	3,657,680	3,700,000	2,263,401	201-00-00-3070	State Motor Vehicle Apportion		3,685,000	3,685,000
677,808	0	556,220	0	201-00-00-3500	ODOT Fund Exchange		2,000,000	2,000,000
0	0	212,500	0	201-00-11-3600	Gable Rd City Match		0	0
4,208,418	3,657,680	4,468,720	2,263,401	Grant: State, Local Totals:			5,685,000	5,685,000
R37 Grant: Donation: Private								
0	234,185	0	0	201-00-10-3600	Apiary Rd Project Grant		0	0
0	234,185	0	0	Grant, Donation: Private Totals:			0	0
R55 Transfer Revenue								
106,496	109,042	120,000	0	201-00-00-3080	Transfer from GF (LDS-49)		110,000	110,000
0	0	100,000	75,000	201-00-00-3082	Transfer/Reimb from Funds		600,000	50,000
0	0	0	0	201-00-00-3083	SIP Econ Dev Transfer		0	400,000
-53,949	0	0	0	201-00-00-3086	PERS Reserve		0	0
12,925	15,044	10,000	0	201-00-00-3252	Park Fund Service Fees		10,000	10,000
0	34,500	0	0	201-00-10-3082	Apiary Rd Project Transfer		0	0
65,471	158,585	230,000	75,000	Transfer Revenue Totals:			720,000	570,000
R65 Other Resources (Restr)								
4,065	4,863	3,000	3,544	201-00-00-3020	Interest on Investments		4,000	4,000
58,409	30,419	0	34,575	201-00-00-3100	Refund of Expenses		0	0
3,335	0	0	19,475	201-00-00-3110	Insurance Expense Reimburse		0	0
1,146	2,530	0	111	201-00-00-3120	Miscellaneous Income		0	0
8,879	0	0	80	201-00-00-3121	Sale of Rock and Materials		0	0
2,566	9,885	0	1,213	201-00-00-3122	Sale of Materials		0	0
2,437	0	0	0	201-00-01-3020	SDC Roads Interest		0	0
80,838	47,698	3,000	58,997	Other Resources (Restr) Totals:			4,000	4,000
R85 Special Payments								
0	26,558	20,000	0	201-00-00-3098	Funds from Component Unit		0	20,000
0	26,558	20,000	0	Special Payments Totals:			0	20,000
6,510,916	6,685,725	7,989,706	3,689,932	REVENUES TOTALS:			8,654,635	8,524,635

Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
E1 Personal Services								
120,792	123,564	185,540	93,780	201-01-00-4002	Director, Public Works	1.00	176,669	176,669
68,784	73,653	75,277	54,444	201-01-00-4021	Engineering Coordinator	1.00	79,920	79,920
62,814	66,096	68,595	51,210	201-01-00-4047	Office Manager	1.00	71,923	71,923
35,332	37,409	38,636	28,825	201-01-00-4054	Office Specialist	1.00	41,428	41,428
70,273	74,025	76,286	56,394	201-01-00-4058	Transportation Planner	1.00	79,950	79,950
0	21,185	25,451	17,216	201-01-00-4062	Weighmaster	0.50	22,277	22,277
5,998	12,600	8,000	13,463	201-01-00-4090	Overtime Pay		10,000	10,000
49,949	34,129	40,565	26,323	201-01-00-4101	PERS ER		56,097	56,097
27,126	30,423	36,551	23,370	201-01-00-4102	FICA Tax		36,886	36,886
409	2,598	4,076	2,292	201-01-00-4103	Workers' Compensation Ins.		3,744	3,744
90,602	96,801	93,352	70,146	201-01-00-4104	Insurance Benefits		99,925	94,136
114	155	239	117	201-01-00-4105	WBF		241	241
-5,943	2,435	2,389	158	201-01-00-4106	Unemployment Insurance		2,411	2,411
0	23,247	27,140	17,913	201-01-00-4109	PERS EE 6%		27,593	27,593
526,249	598,320	682,096	455,652		Personal Services Totals:	5.50	709,063	703,275
E2 Materials and Services								
7,089	6,815	6,500	4,906	201-01-00-4310	Telephone		6,700	6,700
0	318	400	959	201-01-00-4311	Cellular Phones		1,300	1,300
275	300	300	173	201-01-00-4320	Postage		300	300
4,630	4,177	4,000	3,012	201-01-00-4321	Office Supplies		4,200	4,200
769	447	1,000	132	201-01-00-4322	Off. Mach. Contract & Repairs		1,000	1,000
3,861	7,791	4,000	1,280	201-01-00-4330	Mobile Radio		4,000	4,000
0	0	1,000	0	201-01-00-4336	Furniture		1,000	1,000
2,452	1,280	1,000	0	201-01-00-4350	Office Equipment		1,000	1,000
15,378	16,352	17,000	13,087	201-01-00-4511	Electricity		17,000	17,000
7,955	7,679	8,000	8,309	201-01-00-4512	Natural Gas		8,000	8,000
7,329	8,054	7,200	6,841	201-01-00-4513	Water		8,000	8,000
3,711	3,792	6,000	2,664	201-01-00-4514	Garbage Service		4,000	4,000
3,020	3,475	3,100	3,358	201-01-00-4515	Janitorial Service		5,000	5,000
14,862	11,216	50,000	11,827	201-01-00-4516	Building Repairs		50,000	50,000
1,314	1,859	1,000	796	201-01-00-4521	Computer Supplies		1,000	1,000
3,009	1,277	2,000	90	201-01-00-4531	Computers		2,000	2,000
59,783	57,332	63,638	63,781	201-01-00-4588	Property/Liability Ins.Road		73,348	73,348
0	100	0	0	201-01-00-4594	Refund		0	0
0	0	0	275	201-01-00-4687	Physical Exams		0	0
499	0	500	488	201-01-00-4701	Advertising		2,000	2,000
36	110	0	39	201-01-00-4705	Bank Charges		100	100
1,618	404	600	763	201-01-00-4710	Mileage		600	600
7,558	4,263	7,000	5,800	201-01-00-4720	Conferences and Training		7,000	7,000
830	880	1,000	830	201-01-00-4730	Membership Dues		1,000	1,000
6,500	0	0	1,625	201-01-00-4844	Workcrew Fee		6,500	6,500
152,478	137,921	185,238	131,031		Materials and Services Totals:		205,048	205,048
E3 Capital Outlay								
0	268,685	0	0	201-00-10-5010	Apiary Rd Project Outlays		0	0
0	0	212,500	0	201-00-11-5010	Gable Road Improvement		1,500,000	1,500,000
0	268,685	212,500	0		Capital Outlay Totals:		1,500,000	1,500,000
E5 Transfer Exp								
29,091	31,337	32,534	21,466	201-01-00-4107	PERS Bond		30,173	31,081
15,903	17,048	13,118	8,658	201-01-00-4108	PERS 822		13,337	0
178,869	206,578	245,922	184,441	201-01-00-4593	Admin Allocation (Gen Fund)		292,682	292,682
0	34,500	50,000	0	201-01-00-5313	Transfer Out		50,000	50,000
0	536,476	0	0	201-01-00-5314	Transfers to Other Funds		0	0
223,863	825,939	341,573	214,565		Transfer Exp Totals:		386,192	373,763

Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E6	Contingencies			
0	0	855,600	0	201-01-00-5401	Operating Contingencies		629,834	568,041
0	0	855,600	0		Contingencies Totals:		629,834	568,041
902,589	1,830,865	2,277,007	801,249		Admin EXPENSES	5.50	3,430,137	3,350,126
				E1	Personal Services			
229,772	235,861	232,045	175,106	201-02-00-4019	District Supervisor	3.00	236,933	236,933
57,432	59,678	54,954	44,648	201-02-00-4059	Crew Leadworker	1.00	62,715	62,715
53,449	57,175	54,059	43,803	201-02-00-4061	Sign Maintenance Worker	1.00	58,203	58,203
243,757	263,554	260,097	196,388	201-02-00-4062	Road Maintenance Worker II	5.00	283,733	283,733
193,633	186,229	182,104	121,559	201-02-00-4063	Road Maintenance Worker I	4.00	200,451	200,451
91,990	132,821	90,000	96,054	201-02-00-4090	Overtime		90,000	90,000
117,246	73,271	64,062	53,019	201-02-00-4101	PERS ER		96,179	96,179
64,347	69,554	66,804	50,430	201-02-00-4102	FICA Tax		71,301	71,301
29,581	23,108	38,919	28,745	201-02-00-4103	Workers' Compensation Ins.		42,275	42,275
282,284	296,306	309,379	210,061	201-02-00-4104	Insurance Benefits		325,116	306,159
321	437	437	297	201-02-00-4105	WBF		466	466
-16,616	5,734	4,366	340	201-02-00-4106	Unemployment Insurance		4,660	4,660
0	56,278	52,396	40,720	201-02-00-4109	PERS EE 6%		55,922	55,922
1,347,197	1,460,007	1,409,621	1,061,169		Personal Services Totals:	14.00	1,527,954	1,508,997
				E2	Materials and Services			
0	0	3,000	0	201-02-00-4522	Small Equipment		3,000	3,000
132,972	175,448	200,000	205,528	201-02-00-4601	Rock and Gravel		150,000	150,000
576,065	654,741	600,000	276,148	201-02-00-4602	Asphalt and Oil		700,000	700,000
11,630	12,075	180,000	40,557	201-02-00-4603	Culvert		230,000	230,000
22,764	31,877	45,000	14,533	201-02-00-4604	Road Supplies		45,000	45,000
29,596	49,671	40,000	189	201-02-00-4605	Spray Supplies and Contracts		40,000	40,000
52,907	142,068	140,000	32,646	201-02-00-4607	Road Striping		140,000	140,000
25,218	12,875	30,000	1,605	201-02-00-4609	Equipment Rental		30,000	30,000
1,900	302,875	4,000	25,750	201-02-00-4619	Contract Road Repairs		25,000	25,000
1,679	446	5,000	13,433	201-02-00-4620	Bridge Supplies		80,000	80,000
45,142	35,602	60,000	0	201-02-00-4621	Bridge Contracts		0	0
16,687	21,623	220,000	13,920	201-02-00-4622	Engineering & Prof. Services		80,000	80,000
32,265	29,100	30,000	17,535	201-02-00-4627	Sign Supplies		30,000	30,000
850	0	0	0	201-02-00-4650	Port Westward Access		0	0
296,870	0	650,000	214,519	201-02-00-4653	ODOT Fund Exchange Program		500,000	500,000
0	0	1,150,000	0	201-02-00-4654	FEMA / FHWA Contract Work		800,000	800,000
3,828	3,136	4,000	2,067	201-02-00-4687	Physical Exams		4,000	4,000
0	0	6,000	0	201-02-00-4691	Government Trapper		6,000	6,000
86,181	85,671	110,000	64,333	201-02-00-4841	Contract Temporary Services		100,000	100,000
1,336,554	1,557,207	3,477,000	922,764		Materials and Services Totals:		2,963,000	2,963,000
				E3	Capital Outlay			
8,187	111,913	35,000	40,327	201-02-00-5031	Pickup Truck		0	0
22,000	10,000	150,000	36,500	201-02-00-5032	Tractor/Trailer		100,000	100,000
30,187	121,913	185,000	76,827		Capital Outlay Totals:		100,000	100,000
				E5	Transfer Exp			
70,104	75,414	62,808	48,785	201-02-00-4107	PERS Bond		61,150	62,990
38,279	41,270	25,325	19,677	201-02-00-4108	PERS 822		27,029	0
108,382	116,684	88,133	68,462		Transfer Exp Totals:		88,179	62,990
2,822,320	3,255,811	5,159,754	2,129,221		Road Maintenance EXPENSES	14.00	4,679,133	4,634,987

Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail									
2015	2016	2017	2017			2018	2018	2018	
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed	
				E1	Personal Services				
61,562	60,006	59,467	45,713	201-03-00-4060	Mechanic	1.00	63,715	63,715	
31,847	43,408	37,957	33,762	201-03-00-4064	Lube Service Worker	1.00	42,801	42,801	
6,959	5,467	6,000	2,938	201-03-00-4090	Overtime		4,000	4,000	
11,330	8,761	8,331	6,557	201-03-00-4101	PERS ER		12,413	12,413	
7,480	8,061	7,912	6,111	201-03-00-4102	FICA Tax		8,454	8,454	
1,862	3,065	2,194	1,533	201-03-00-4103	Workers' Compensation Ins.		2,282	2,282	
35,218	46,979	45,772	34,261	201-03-00-4104	Insurance Benefits		49,005	46,149	
37	62	52	42	201-03-00-4105	WBF		55	55	
-2,747	631	517	41	201-03-00-4106	Unemployment Insurance		553	553	
0	6,533	6,205	4,945	201-03-00-4109	PERS EE 6%		6,631	6,631	
153,548	182,972	174,407	135,903		Personal Services Totals:	2.00	189,909	187,053	
				E2	Materials and Services				
8,077	5,877	8,100	1,816	201-03-00-4350	Clothing and Cleaning		5,000	5,000	
55,731	47,332	50,000	41,173	201-03-00-4629	Shop Supplies and Tools		50,000	50,000	
0	1,120	0	674	201-03-00-4634	Equip Repairs & Maintenance		0	0	
46,699	36,886	35,000	19,229	201-03-00-4635	Tires and Repairs		40,000	40,000	
140,777	96,714	150,000	64,468	201-03-00-4711	Vehicle Fuel		120,000	120,000	
694	0	0	0	201-03-00-4713	Vehicle Leases		0	0	
119,312	156,395	125,000	101,894	201-03-00-4714	Vehicle Maintenance		130,000	130,000	
125	7	0	0	201-03-00-4715	Vehicle Expense		0	0	
371,415	344,330	368,100	229,254		Materials and Services Totals:		345,000	345,000	
				E5	Transfer Exp				
6,165	8,801	7,439	5,926	201-03-00-4107	PERS Bond		7,251	7,469	
3,416	4,791	2,999	2,390	201-03-00-4108	PERS 822		3,205	0	
9,581	13,592	10,438	8,316		Transfer Exp Totals:		10,456	7,469	
534,544	540,894	552,945	373,472		Road Shop TOTALS:	2.00	545,365	539,522	
6,510,916	6,685,725	7,989,706	3,689,932		FUND REVENUES		8,654,635	8,524,635	
4,259,454	5,627,570	7,989,706	3,303,942		FUND EXPENSES	21.50	8,654,635	8,524,635	
2,251,462	1,058,155	0	385,990		Road Fund Totals:		0	0	

Sheriff's Office – Jail 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 the prisoner's legal rights to access to legal materials

FY2017-2018 Highlights and Significant Changes

The jail has yet to make it to full-staffing. The ongoing challenge is keeping it staffed with the right people. Recent recruiting efforts have been very successful, but jail staff has been employed to fill enforcement division vacancies. Even though we still remain in a recruiting mode, we have been able to make our jail capable of holding 100 local inmates and a significant number of federal prisoners who continue to help us make the jail more affordable to local taxpayers.

We began deploying a narcotics canine in our jail on a regular basis. The dog is handled by a corrections deputy, who also was made available by the Columbia Enforcement Narcotics Team on those occasions when the use of a narcotics canine officer was helpful to an investigation.

Inmate Services

Inmates with significant mental health issues continues to be the fastest growing segment of our inmate population.

- Through our Medical Services Provider, which includes mental health services, we have added Tele-Psych services. This allows inmates with mental health issues to have a video consultation with a licensed psychiatrist. This is often more successful than in person meetings with our on-site mental health provider because the doctor is not seen as affiliated with the jail by the inmate, therefore the inmate believes this doctor cares more about the inmate's needs than the jail's needs.
- We have opened up an office in the jail for the CCMH Mobil Crisis Team. This adds one more possible mental health service provider for inmates in an actual mental health crisis or emergency.
- We are developing release planning services for inmates who are released End of Sentence. This service is intended to target those inmates who do not have a PO, are not part of the Jail Diversion program, do not have family support and who basically "fall through the cracks" after their release from custody. The deputies will help the inmates, who choose to participate, identify and enter addiction treatment programs; apply for the Oregon Health Plan; identify and enter mental health treatment programs; help with job applications and resumes; identify and enter educational programs; identify and enter victim related services (a significant segment of our inmate population are both offenders and victims of crime); identify and apply for other community offered services applicable to the specific inmate.

FY2016-2017 Accomplishments

Training

- All deputies surpassed the 40 hour (minimum) training requirements.
- All supervisors and five deputies have completed the 40 hour Crisis Intervention Team (CIT) training. Our goal is to have all deputies eventually complete this training.

- Our K9 handler and his partner Odin completed the 10 week K9 academy and are a fully certified drug detection team.
- Our K9 handler completed the 78 hour DEA Investigators course.
- Five more deputies graduated from the DPSST Basic Corrections Academy. All five of them have completed all required post academy training and received their Basic Corrections Certificate.
- One deputy is in the Corrections Academy now, one is scheduled to attend in July and one is scheduled to attend in October.
- We are developing an employee development program that allows the deputy to identify those areas of corrections he or she is most interested in specializing in. Training areas identified by the deputies include: leadership; gang identification and management; CERT; classification and inmate programs management; investigation

Equipment

In this coming year we are upgrading the body worn cameras so that they automatically power up anytime the deputy activates his/her Taser less-lethal weapon.

In FY16 we upgraded to a hybrid DVR system for our jail surveillance cameras. The new hybrid DVRs will work with analog cameras and digital cameras. It also increased our overall capacity to add additional cameras. Our goal is to get as much life as possible out of our existing analog cameras and to add new digital cameras to cover blind spots now that we have the added capacity.

Awards & Achievements

- During our most recent OSSA Jail Inspection out of 310 Oregon Jail Standards we were found to be fully compliant in 304 standards and partially compliant in 6 standards, for a total score of 99.03%. Regarding the 6 standards we were found to be partially compliant in, the inspection team said that our policies and our practices were in full compliance but we needed to improve on our documentation.



Command Staff recognized Corrections Deputies and some family members for the members' life-saving heroics in 2016)

- Three corrections deputies earned Life Saving Awards for their responses to two separate incidents in the jail.
- Our most recent Department of Corrections inspection found us to be 100% compliant.

- Our most recent US Marshal's inspection found us to be 100% compliant.
- Deputies in the Basic Corrections Academy received:
 - 1) The Governor Vic Atiyeh Award for the most outstanding student overall.
 - 2) The Doctor Ernest Ogard Jr Award for the most outstanding student academically.
 - 3) Shooter's Pin for achieving perfect scores during all firearms qualifications.

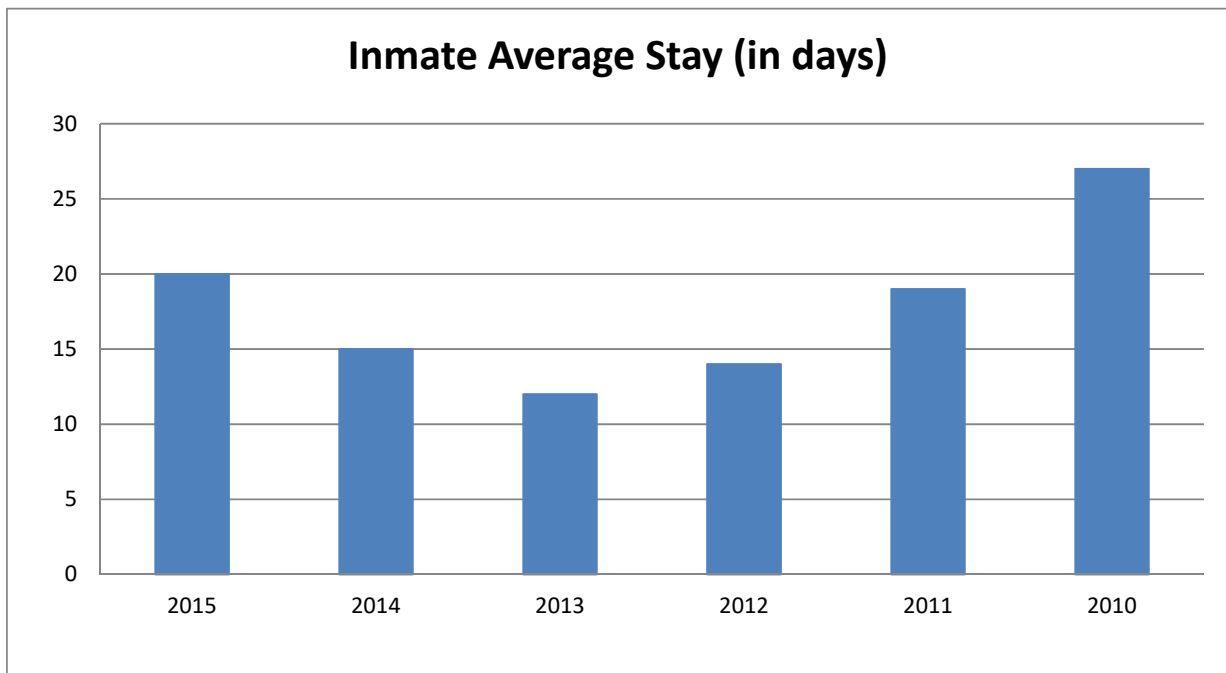
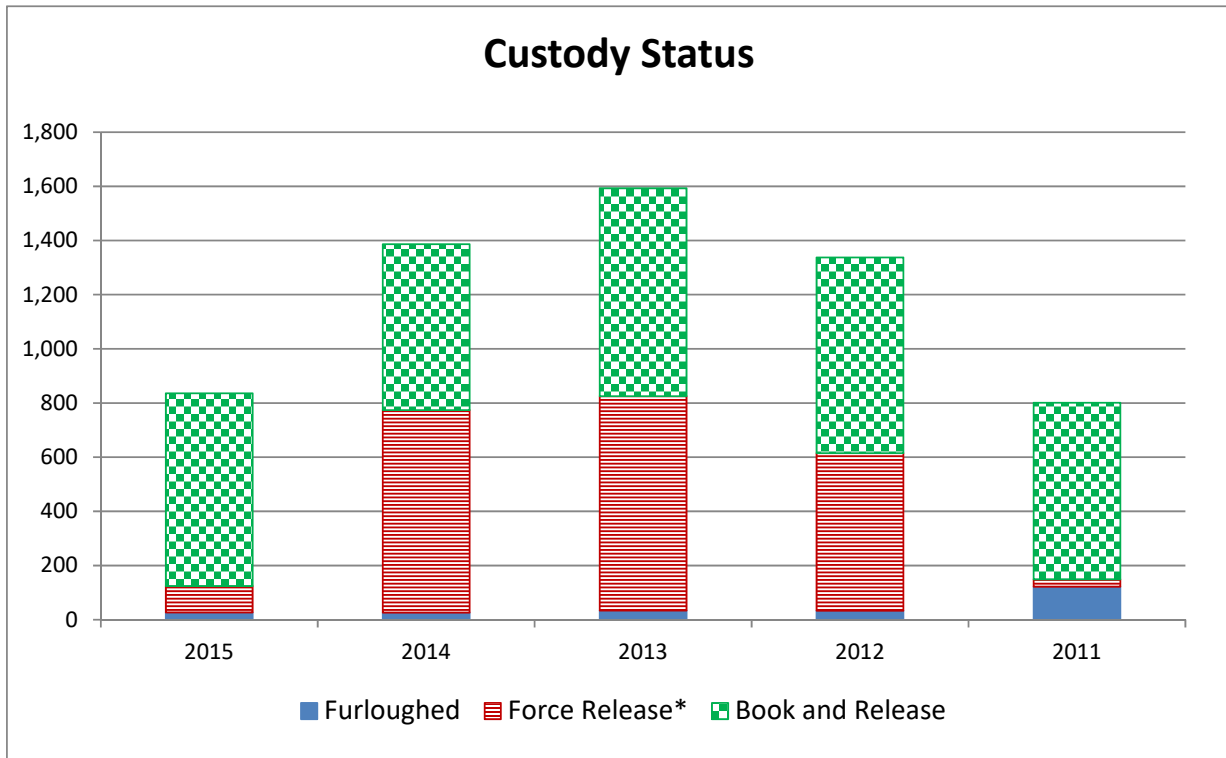
2016 Jail Stats

- 2391 total bookings:
 - Males – 1780
 - Females – 611
 - Veterans – 71
 - SB1145 – 128
 - Juveniles – 1 (measure 11)
- 172 inmates posted bail. Total amount of bail posted: \$361,323.
- 18 inmates were furloughed to Work Crew.
- 31 inmates were furloughed to treatment.
- 3 inmates were approved for work release.
- 0 force released inmates. The last Force Release (Matrix Release) was on March 12, 2015.
- We had 13 inmate-on-inmate assaults, including 3 PREA violations.
- We had 4 inmate-on-staff assaults. Two of the inmates were convicted of felonies and received a total of 73 months in the Department of Corrections. One inmate was convicted of a felony but was committed to the Oregon State Hospital. The other inmate was arraigned on a felony and has been transported to Oregon State Hospital for evaluation and possible treatment.

Sheriff's Office - County Jail

Operating Indicators

Columbia County, Oregon



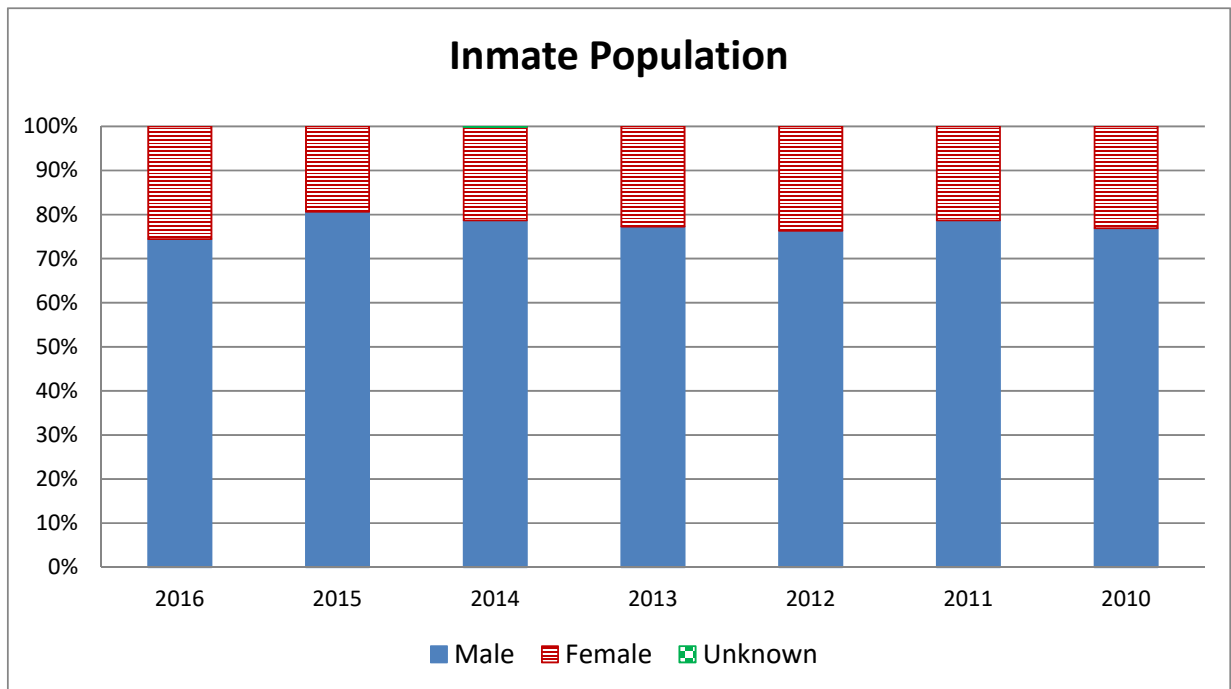
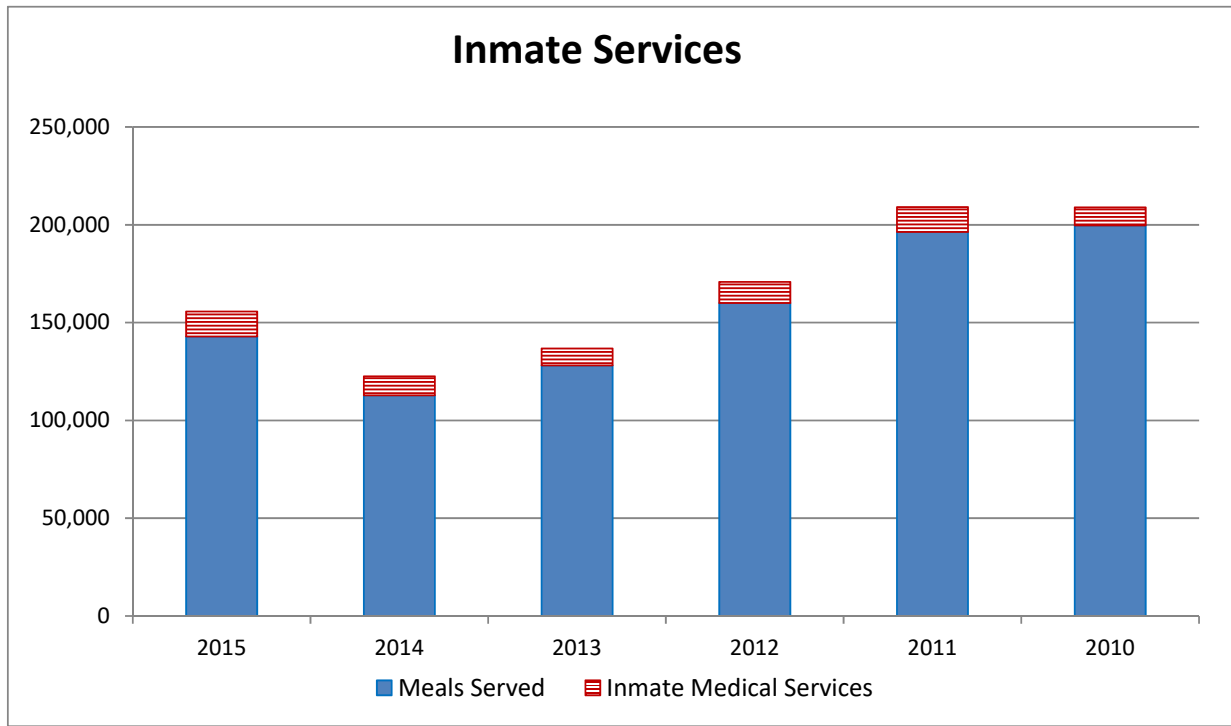
* Last inmate force release occurred on Mar 12, 2015

Data from Sheriff's Annual Report

Sheriff's Office - County Jail

Operating Indicators

Columbia County, Oregon



Data from Sheriff's Annual Report

Columbia County

Jail Operations Fund Account: 220

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	2,483,945	2,247,367	1,763,146	1,919,552	0
Total Beginning Balance	2,483,945	2,247,367	1,763,146	1,919,552	0
Property Tax	2,644,735	2,569,692	2,430,250	2,451,721	2,307,161
Intergovernmental	50,000	50,000	7,000	62,754	39,391
Fees, Permits, Fines, Service Charges	1,824,150	2,009,661	1,633,000	1,853,227	2,056,065
Other Resources	8,000	10,855	7,500	51,913	67,099
Current Year Restricted	4,526,885	4,640,208	4,077,750	4,419,616	4,469,716
Transfers from County Funds	1,335,516	1,351,756	1,354,469	1,353,679	1,768,213
Current Year Other Resources	1,335,516	1,351,756	1,354,469	1,353,679	1,768,213
Total Available Resources	8,346,346	8,239,331	7,195,365	7,692,847	6,237,929
Expenditures					
Salary	2,373,883	2,138,383	2,056,180	1,865,696	1,691,086
Benefits	1,137,787	861,347	939,979	729,485	651,233
PR Transfers (PERS Bond & Reserve)	137,158	196,610	186,560	172,721	157,133
Personnel	3,648,828	3,196,339	3,182,718	2,767,902	2,499,453
Materials & Services	1,926,483	1,720,518	1,783,269	1,657,179	1,589,887
Capital	140,000	427,594	430,000	733,352	31,754
Program Budget	5,715,311	5,344,451	5,395,987	5,158,433	4,121,094
Debt	0	0	0	0	0
Transfers Out (admin alloc)	534,101	393,655	393,655	287,304	197,282
Transfers Out (fund pymts)	24,250	17,280	0	-257	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	6,273,662	5,755,386	5,789,643	5,445,480	4,318,376
Fund Contingency	2,072,684	0	1,405,722	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	8,346,346	5,755,386	7,195,365	5,445,480	4,318,376
Ending Fund Balance	0	2,483,945	0	2,247,367	1,919,552
No Mos Operating Reserve	4.31	6.06	3.4	6.09	5.63

Authorized Positions - Full Time Equivalents

FY18 (no Sheriff's Office furlough)	39.93
FY17 (no Sheriff's Office furlough)	34.85
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: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	5,000	4,419	1,400	0	NA	NA	NA
Assigned	0	0	0	0	NA	NA	NA
Restricted Fund Program Resources	2,478,945	2,242,948	1,916,752	0	NA	NA	NA
Grant or Special Purpose	0	0	0	0	NA	NA	NA
Total Fund Balance	2,483,945	2,247,367	1,918,152	0	0	0	0
Ending Fund Balance	2,002,684	2,483,945	2,247,367	1,918,152	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.

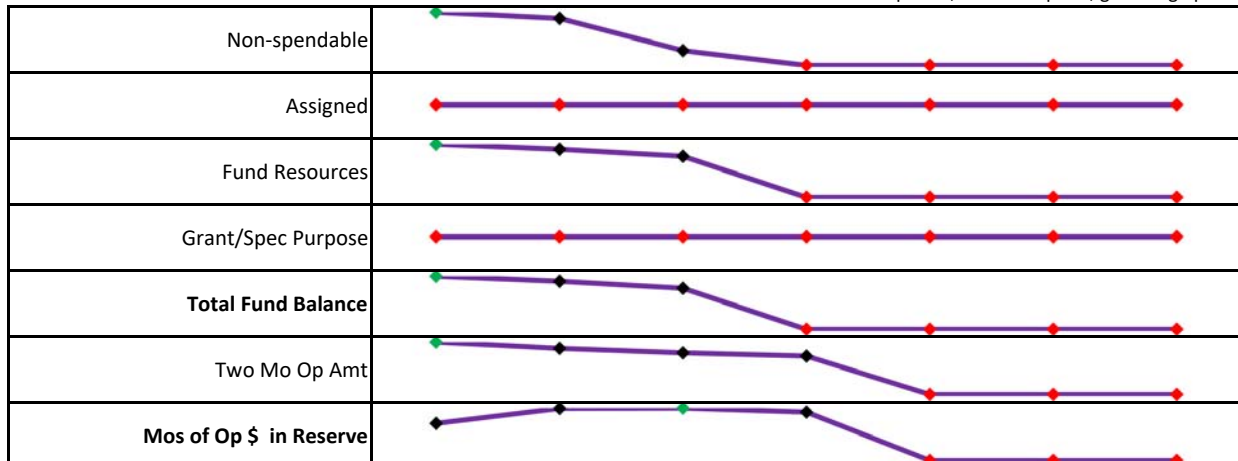
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	929,218	819,476	737,446	681,557	NA	NA	NA
Months of Operating \$ in Reserve	4.31	6.06	6.10	5.63	NA	NA	NA
Compliant with Policy?	yes	yes	yes	yes	NA	NA	NA
Operating Reserve Trend	Declining	Declining	Improving	NA	NA	NA	NA

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	4.10	5.34	5.47	5.20	0.00	NA	NA

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	1,918,152	1,758,146	2,242,948	220-00-00-3004	Restricted Begin Bal		2,478,945	2,478,945
0	1,400	5,000	4,419	220-00-00-3005	Non-spendable begin bal		5,000	5,000
0	1,919,552	1,763,146	2,247,367		Beginning Bal (Grants, Rsrve) Totals:		2,483,945	2,483,945
				R25	Fees, Lic, Perm, Fines,			
0	405	0	0	220-04-00-3250	Locker & Misc Fees		0	0
12,810	13,099	5,000	7,557	220-00-00-3570	Jail Assessments		10,000	10,000
12,810	13,504	5,000	7,557		Fees, Lic, Perm, Fines, Totals:		10,000	10,000
				R36	Grant: State, Local			
11,591	7,771	10,000	0	220-00-00-3040	Annual Mineral Royalties/Land		6,000	6,000
9,141	62,754	7,000	0	220-00-00-3050	Annual Forest Sale Distrib		50,000	50,000
30,250	0	0	0	220-00-00-3069	HB 3194 Jail Reinv		0	0
50,981	70,525	17,000	0		Grant: State, Local Totals:		56,000	56,000
				R55	Transfer Revenue			
1,464,007	1,000,000	1,000,000	1,000,000	220-00-00-3080	Transfer from Gen Fund		1,000,000	1,000,000
16,020	13,220	14,800	9,110	220-00-00-3085	Justice Court Distr		12,800	12,800
0	52,273	51,483	51,483	220-00-00-3716	SIP&CSV Transfer to Jail		50,716	50,716
1,480,027	1,065,493	1,066,283	1,060,593		Transfer Revenue Totals:		1,063,516	1,063,516
				R65	Other Resources (Restr)			
7,145	13,200	7,000	13,814	220-00-00-3020	Interest on Investments		8,000	8,000
59,955	809	500	184	220-00-00-3100	Refund of Expenses		0	0
0	0	0	125	220-00-00-3110	Insurance Payment		0	0
67,099	14,008	7,500	14,123		Other Resources (Restr) Totals:		8,000	8,000
				R75	Property Tax (Restr)			
2,306,858	2,411,123	2,400,000	2,454,613	220-00-00-3010	Property Tax		2,599,235	2,599,235
0	40,357	30,000	52,634	220-00-00-3015	Property Tax Prior Year		45,000	45,000
303	241	250	566	220-00-00-3022	Interest on Unsegregated Taxes		500	500
2,307,161	2,451,721	2,430,250	2,507,813		Property Tax (Restr) Totals:		2,644,735	2,644,735
3,918,079	5,534,803	5,289,179	5,837,452		REVENUES TOTALS:		6,266,196	6,266,196
				E1	Personal Services			
45,654	46,776	47,639	46,152	220-00-00-4001	Sheriff	0.65	63,035	63,035
45,718	46,620	47,473	36,285	220-00-00-4003	Undersheriff		48,461	0
59,880	77,570	78,489	64,292	220-00-00-4012	Jail Captain	1.00	86,369	86,369
3,324	30,605	42,822	33,470	220-00-00-4015	Administrator	0.75	45,061	38,594
36,706	10,508	0	1,354	220-00-00-4052	Fiscal Assistant	0.75	0	28,026
0	31,380	27,352	20,516	220-00-00-4066	Support Supervisor	0.50	28,940	28,940
0	0	0	0	220-00-00-4070	Admin Sergeant	1.00	0	74,170
9,902	0	0	0	220-00-00-4079	Civil Clerk		0	0
671	1,604	1,000	3,663	220-00-00-4090	Overtime		7,000	7,000
23,932	18,531	18,392	14,569	220-00-00-4101	PERS ER		27,337	33,743
15,675	17,968	18,725	15,047	220-00-00-4102	FICA Tax		21,333	24,949
0	2,535	3,516	2,387	220-00-00-4103	Worker's Compensation		3,634	4,117
51,502	43,833	55,251	28,412	220-00-00-4104	Insurance Benefits		62,921	72,650
61	103	122	73	220-00-00-4105	WBF		139	163
-4,447	1,411	1,224	101	220-00-00-4106	Unemployment Insurance		1,394	1,631
0	11,815	11,828	9,306	220-00-00-4109	PERS EE 6%		12,950	15,786
288,579	341,259	353,834	275,626		Personal Services Totals:	4.65	408,574	479,174

Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
0	405	0	0	220-04-00-4321	Locker Supplies		0	0
19,342	14,476	10,000	6,311	220-00-00-4343	Hiring Supplies		9,000	9,000
718	1,595	750	717	220-00-00-4350	Uniforms		1,000	1,000
85,187	113,283	125,744	150,236	220-00-00-4588	GL and Property Insurance		172,771	172,771
3,889	1,827	3,900	871	220-00-00-4701	Publishing & Advertising		2,000	2,000
4,927	11,679	7,500	7,034	220-00-00-4720	Training and Conferences		10,000	10,000
5,380	1,806	5,500	1,456	220-00-00-4730	Dues		150	150
219	602	500	225	220-00-00-4810	Investigations		500	500
7,222	6,591	5,000	0	220-00-00-4845	Contract Legal Services		20,000	20,000
126,885	152,262	158,894	166,850		Materials and Services Totals:		215,421	215,421
E5 Transfer Exp								
13,250	15,988	14,179	11,151	220-00-00-4107	PERS Bond		14,160	17,781
7,217	8,665	5,717	4,498	220-00-00-4108	PERS 822		6,259	0
197,282	287,304	393,655	295,241	220-00-00-4593	Administrative Allocation		534,101	534,101
217,749	311,956	413,551	310,890		Transfer Exp Totals:		554,521	551,882
E6 Contingencies								
0	0	1,405,722	0	220-00-00-5401	Contingency		1,814,606	2,002,684
0	0	0	0	220-00-00-5403	Additional Contingencies		70,000	70,000
0	0	1,405,722	0		Contingencies Totals:		1,884,606	2,072,684
633,212	805,478	2,332,001	753,366		Administration TOTALS:	4.65	3,063,121	3,319,162
R25 Fees, Lic, Perm, Fines								
20,387	36,123	18,000	0	220-01-00-3251	Boarding of Other Prisoners		0	0
1,507	7,922	0	3,925	220-01-00-3253	Boarding Work Release Prisoner		7,000	7,000
2,003,116	1,787,712	1,600,000	1,222,397	220-01-00-3254	Boarding of Federal Prisoners		1,800,000	1,800,000
6,653	0	0	140	220-01-00-3255	Inmate Boarding Fees		150	150
0	600	0	400	220-01-00-3552	SS housing receipts		1,000	1,000
2,031,664	1,832,358	1,618,000	1,226,862		Fees, Lic, Perm, Fines, Totals:		1,808,150	1,808,150
R32 Grant: State/Local Unrest								
0	37,500	0	0	220-01-00-3600	Gift In Kind		0	0
0	37,500	0	0		Grant: State/Local Unrest Totals:		0	0
R55 Transfer Revenue								
256,186	256,186	256,186	256,186	220-01-00-3081	Transfer from Comm. Corr. 1145		240,000	240,000
256,186	256,186	256,186	256,186		Transfer Revenue Totals:		240,000	240,000
2,287,850	2,126,044	1,874,186	1,483,048		Operations REVENUES TOTALS:		2,048,150	2,048,150
E1 Personal Services								
201,285	184,545	174,533	100,061	220-01-00-4017	Lieutenant	2.00	148,836	148,836
9,741	70,451	57,651	181,434	220-01-00-4070	Sergeant	3.10	268,918	190,814
801,210	880,642	1,152,993	646,743	220-01-00-4072	Corrections Deputy	20.97	1,051,129	1,051,129
67,334	74,045	31,096	84,050	220-01-00-4074	Corrections Tech	3.49	120,126	120,126
19,223	45,581	98,726	45,813	220-01-00-4075	Corrections Clerk 128	1.75	81,469	65,933
9,756	0	0	0	220-01-00-4076	Sr Civil Deputy		0	0
302,985	297,996	200,000	221,766	220-01-00-4090	Overtime		275,000	275,000
210,534	125,743	161,762	110,933	220-01-00-4101	PERS ER		225,824	210,496
106,385	118,066	131,197	96,816	220-01-00-4102	FICA Tax		148,829	141,666
19,137	21,320	28,409	18,508	220-01-00-4103	Worker's Compensation		28,903	27,484
236,697	280,590	386,157	252,145	220-01-00-4104	Insurance Benefits		515,719	441,305
673	900	858	765	220-01-00-4105	WBF		973	926
-22,276	9,236	8,575	643	220-01-00-4106	Unemployment Insurance		9,727	9,259
0	69,705	95,526	64,051	220-01-00-4109	PERS EE 6%		108,421	102,803
0	600	0	1,665	220-01-03-4072	Corrections Dpty K9		2,394	2,394
0	1,358	0	8,158	220-01-03-4090	Overtime		0	0
0	166	0	863	220-01-03-4101	PERS ER		286	286
0	119	0	599	220-01-03-4102	FICA Tax		183	183
0	0	0	0	220-01-03-4103	Workers Comp		43	43

Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
0	1	0	6	220-01-03-4105	WBF		1	1
0	0	0	5	220-01-03-4106	Unemployment		12	12
0	114	0	589	220-01-03-4109	PERS EE 6%		144	144
1,962,682	2,181,178	2,527,483	1,835,614		Personal Services Totals:	31.31	2,986,937	2,788,840
				E2	Materials and Services			
13,820	13,791	14,000	9,827	220-01-00-4310	Telephone-Video Arraignment		12,000	12,000
1,644	5,894	4,700	4,636	220-01-00-4311	Cell Phones & Pagers		5,000	5,000
0	1,494	1,750	124	220-01-00-4320	Shipping & Postage		500	500
22,450	26,606	20,000	9,754	220-01-00-4321	Office Supplies		14,000	14,000
5,336	3,322	4,500	3,227	220-01-00-4322	Copier Maintenance-Booking		4,000	4,000
0	55,057	20,000	17,874	220-01-00-4329	Security Devices		20,000	20,000
20,911	7,623	12,065	10,456	220-01-00-4330	Access Control Maint.		20,000	20,000
2,553	1,500	7,000	1,500	220-01-00-4334	Fingerprint Machine Maint.		1,500	1,500
0	65,211	5,000	109	220-01-00-4345	Radio Supplies		25,000	25,000
21,190	15,440	5,000	8,197	220-01-00-4350	Uniforms		4,500	4,500
3,494	2,333	4,500	1,427	220-01-00-4351	Dry Cleaning		2,000	2,000
24,099	5,558	6,000	4,199	220-01-00-4353	Bulletproof vests		4,000	4,000
270	0	0	0	220-01-00-4355	Employee Physicals		1,000	1,000
168,620	89,470	160,000	108,736	220-01-00-4360	Supplies-Operating		140,000	140,000
295,875	262,853	235,000	209,731	220-01-00-4365	Food Supplies		295,000	295,000
7	0	2,000	0	220-01-00-4375	Supplies-Laundry		1,000	1,000
17,540	544	20,000	8,019	220-01-00-4376	Jail Clothes		18,000	18,000
4,967	39,107	15,000	690	220-01-00-4378	Bedding		10,000	10,000
71,556	74,636	76,000	52,456	220-01-00-4511	Electricity		65,000	65,000
25,807	24,492	30,000	21,050	220-01-00-4512	Natural Gas		20,000	20,000
75,011	89,280	78,000	72,853	220-01-00-4513	Water & Sewer		85,000	85,000
12,489	13,050	12,500	9,358	220-01-00-4514	Garbage		12,500	12,500
105,426	83,066	145,000	59,002	220-01-00-4516	Repairs and Maintenance		100,000	100,000
8,414	1,852	8,000	1,156	220-01-00-4522	Small Equip & Tools		5,000	5,000
10,172	8,402	12,000	6,904	220-01-00-4711	Vehicle Fuel		10,000	10,000
4,957	5,970	4,500	5,560	220-01-00-4714	Vehicle Maintenance		12,000	12,000
9,172	16,422	15,000	5,186	220-01-00-4715	Vehicle Expenses		8,000	8,000
17,172	15,768	15,000	11,084	220-01-00-4720	Training and Conferences		20,000	20,000
474	6,087	15,000	0	220-01-00-4772	Range Firing Supplies		15,000	15,000
15,337	9,803	45,000	22,145	220-01-00-4780	Medical Care		40,000	40,000
0	0	500	0	220-01-00-4785	Bloodborne Pathogens OHSU		0	0
0	0	0	0	220-01-00-4787	ID Camera Maintenance		1,000	1,000
488,524	518,974	552,735	388,615	220-01-00-4788	Doctor/Personal Serv Contract		650,000	650,000
3,510	1,530	3,900	0	220-01-00-4789	LEDS Terminal Rent		3,900	3,900
4,995	14,010	56,000	960	220-01-00-4790	Jail Management System		56,000	56,000
0	0	0	1,073	220-01-00-4841	Contract Services		0	0
3,648	19,579	4,000	16,558	220-01-00-4845	Contract Legal Services		15,000	15,000
3,563	4,430	4,725	11,867	220-01-00-4846	Contract Services		15,000	15,000
0	0	0	70,320	220-01-01-4841	Training and Consulting Serv		0	0
0	1,506	10,000	1,000	220-01-03-4321	Supplies		0	0
1,463,002	1,504,660	1,624,375	1,155,653		Materials and Services Totals:		1,710,900	1,710,900
				E3	Capital Outlay			
22,345	179,253	110,000	0	220-01-00-5002	Capital Equipment		35,000	35,000
9,365	139,907	300,000	70,909	220-01-00-5010	Building Improvements		100,000	100,000
0	0	15,000	0	220-01-00-5015	Capital Software		0	0
45	715	5,000	0	220-01-00-5016	Misc Tools & Equipment		5,000	5,000
0	37,500	0	0	220-01-00-5070	Vehicle		0	0
0	375,977	0	107,632	220-01-01-5015	Jail Mgt Syst Proj CapEx		0	0
31,754	733,352	430,000	178,541		Capital Outlay Totals:		140,000	140,000

Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>E5</u>	<u>Transfer Exp</u>			
88,267	95,058	114,510	76,755	220-01-00-4107	PERS Bond		118,558	115,796
48,110	51,747	46,171	30,958	220-01-00-4108	PERS 822		52,404	0
0	173	0	706	220-01-03-4107	PERS Bond		157	162
0	83	0	285	220-01-03-4108	PERS 822		69	0
136,377	147,062	160,682	108,704		Transfer Exp Totals:		171,188	115,958
3,593,816	4,566,252	4,742,540	3,278,512		Operations TOTALS:	31.31	5,009,025	4,755,698
				<u>E1</u>	<u>Personal Services</u>			
0	0	0	6,443	220-02-00-4031	Maint Tech		0	0
2,256	1,252	1,500	2,476	220-02-00-4090	Overtime		6,000	6,000
284	76	70	417	220-02-00-4101	PERS ER		431	431
167	93	115	666	220-02-00-4102	FICA Tax		459	459
3	-1	1	1	220-02-00-4103	Worker's Compensation		6	6
1	1	1	5	220-02-00-4105	WBF		3	3
-66	8	8	4	220-02-00-4106	Unemployment Insurance		30	30
0	75	90	535	220-02-00-4109	PERS EE 6%		360	360
2,645	1,504	1,785	10,548		Personal Services Totals:		7,289	7,289
				<u>E5</u>	<u>Transfer Exp</u>			
191	95	108	641	220-02-00-4107	PERS Bond		394	406
99	55	44	259	220-02-00-4108	PERS 822		174	0
0	0	0	0	220-02-00-5313	Transfer Out - Maint		24,412	24,412
290	150	151	900		Transfer Exp Totals:		24,980	24,818
2,935	1,654	1,936	11,448		Maintenance TOTALS:		32,269	32,107
				<u>R55</u>	<u>Transfer Revenue</u>			
32,000	32,000	32,000	32,000	220-03-00-3082	Transfer from Security Fund		32,000	32,000
32,000	32,000	32,000	32,000		Transfer Revenue Totals:		32,000	32,000
32,000	32,000	32,000	32,000		Transport Program REVENUES TOTALS:		32,000	32,000
				<u>E1</u>	<u>Personal Services</u>			
74,632	61,848	93,905	60,906	220-03-00-4073	Transport & Security Deputy	3.97	186,516	186,516
810	2,316	1,000	1,396	220-03-00-4090	Overtime		1,000	1,000
7,141	556	5,038	2,047	220-03-00-4101	PERS ER		5,286	5,286
5,771	4,899	7,260	4,766	220-03-00-4102	FICA Tax		14,345	14,345
1,051	805	1,865	1,330	220-03-00-4103	Worker's Compensation		3,353	3,353
2	10	0	7	220-03-00-4104	Insurance Benefits		23,506	22,160
52	49	47	45	220-03-00-4105	WBF		94	94
-1,045	378	475	31	220-03-00-4106	Unemployment Insurance		938	938
0	379	3,467	1,397	220-03-00-4109	PERS EE 6%		2,676	2,676
88,414	71,240	113,057	71,925		Personal Services Totals:	3.97	237,712	236,366
				<u>E5</u>	<u>Transfer Exp</u>			
0	579	4,156	1,674	220-03-00-4107	PERS Bond		2,926	3,014
0	278	1,676	675	220-03-00-4108	PERS 822		1,293	0
0	857	5,831	2,350		Transfer Exp Totals:		4,219	3,014
88,414	72,097	118,888	74,275		Transport Program TOTALS:	3.97	241,931	239,380
6,237,929	7,692,847	7,195,365	7,352,500		FUND REVENUES		8,346,346	8,346,346
4,318,376	5,445,480	7,195,365	4,117,601		FUND EXPENSES	39.93	8,346,346	8,346,346
1,919,552	2,247,367	0	3,234,899		Jail Fund Totals:		0	0

Columbia County



FY18 Proposed Budget

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Section V: Non-Major Funds

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Forest, Parks & 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 will require trimming of expenses where feasible, fee increases and additional revenue from 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. A continued strategic direction for FY18 is increasing overall occupancy rates at revenue generating park sites with web based marketing and online reservation management measures combined with expense reductions in several key budget categories.

FY2017-2018 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 2.2 FTE plus seasonal contract staffing. Administrative tasks currently make up for 1.2 FTE permanent staff, while park sites are managed with 1 FTE permanent staff and supplemented with one seasonal position.

Parks has completed the transition from year-round resident park hosts to seasonal park host. All 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. An evaluation of anticipated timber harvest revenues indicates future budget shortfalls are imminent. Parks administrative staff is working with the county's Property Management team to evaluate several tax-foreclosure properties that have timber resource potential. Our goal is

to obtain an additional 100 acres of dedicated forest land to help ensure future harvest revenues keep up with rising Parks operational costs.

Major Projects Planned for FY18:

- Procure and Initiate Online Reservation System Services
- Website Redevelopment
- Dibblee Beach Host Site Development
- Prescott Beach/PGE & Car Slew Land-Use Agreement Negotiations
- Implementation of an ongoing Grant Management & Submission Program
- Update Parks Master Plan
- Formation of a CZ (Crown Zellerbach) Trail Advisory Committee
- CZ Trailhead Improvements
- RV site development at Scappoose RV Park

FY2016-2017 Accomplishments

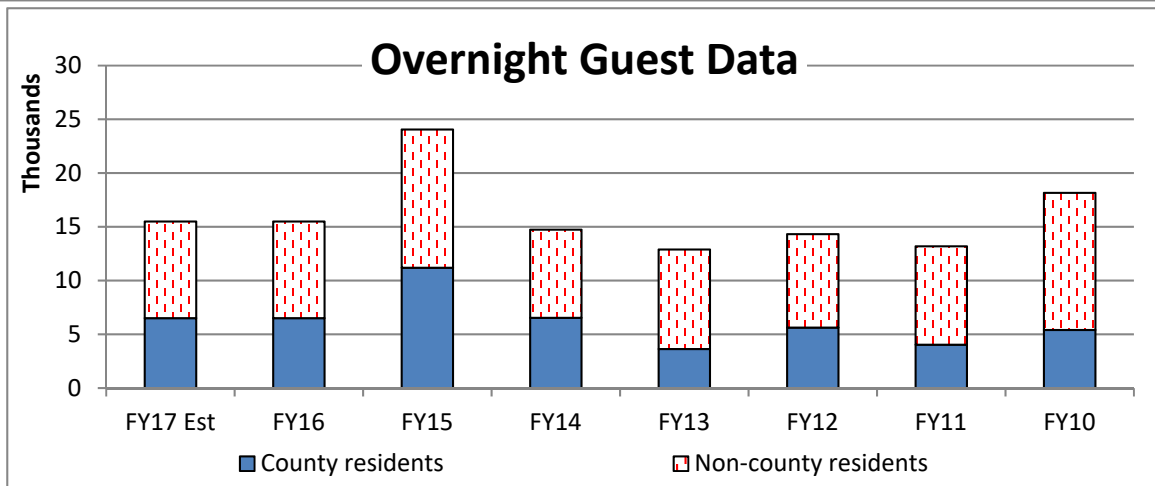
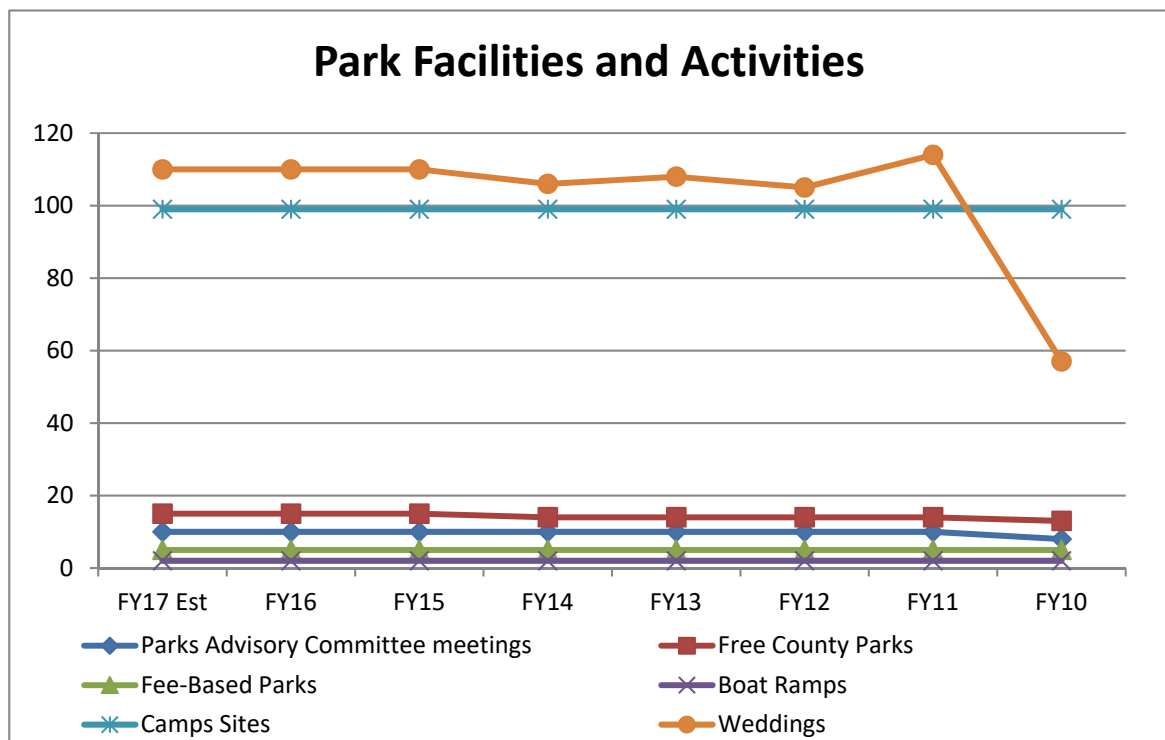
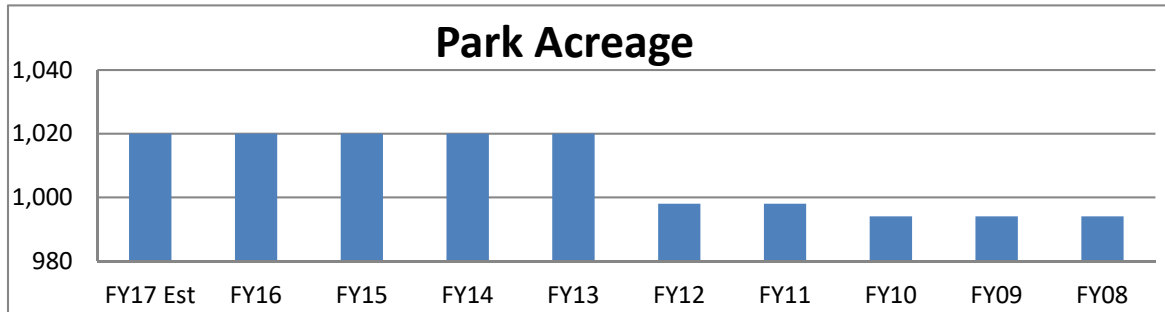
Specific work carried out in the past year includes:

- Program Transition into the General Services Department
- Substantial Completion of the Camp Wilkerson Restroom Addition
- Dibblee Beach Host Site project development and cost estimating
- Title III and Lottery Grant project submissions – awaiting results
- Scappoose RV Park manufactured home removal to make room for additional RV sites
- Zero park staff injury loss-time hours.

Park Department

Operating Indicators

Columbia County, Oregon



Columbia County

Parks Account: 202

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	405,433	573,050	352,202	224,945	598,016
Total Beginning Balance	405,433	573,050	352,202	224,945	598,016
Intergovernmental	175,000	139,675	161,525	164,523	135,548
Fees, Permits, Fines, Service Charges	235,000	229,842	227,200	256,570	254,033
Other Resources	151,000	16,847	31,000	734,287	4,029
Current Year Restricted	561,000	386,364	419,725	1,155,381	393,610
Transfers from County Funds	60,000	135,000	160,000	38,995	-7,567
Current Year Other Resources	60,000	135,000	160,000	38,995	-7,567
Total Available Resources	1,026,433	1,094,414	931,927	1,419,321	984,059
<u>Expenditures</u>					
Salary	125,068	188,672	156,366	154,788	177,794
Benefits	70,851	86,252	80,150	82,119	89,436
PR Transfers (PERS Bond & Reserve)	8,453	17,746	15,781	19,456	22,138
Personnel	204,372	292,670	252,298	256,363	289,367
Materials & Services	371,361	265,612	245,549	385,672	348,794
Capital	115,000	65,250	150,000	0	64,275
Program Budget	690,732	623,532	647,847	642,036	702,436
Debt	0	0	0	0	0
Transfers Out (admin alloc)	50,457	45,449	45,449	58,307	43,753
Transfers Out (fund pymts)	46,000	20,000	15,000	145,929	12,925
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	787,190	688,981	708,296	846,271	759,114
Fund Contingency	239,243	0	223,631	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,026,433	688,981	931,927	846,271	759,114
Ending Fund Balance	0	405,433	0	573,050	224,945
No Mos Operating Reserve	4.99	8.71	5.39	10.71	4.23

Authorized Positions - Full Time Equivalents

FY18	2.20
FY17	2.42
FY16	3.00
FY15	3.00
FY14	3.00
FY13	4.60
FY12	4.45
FY11	4.45

Fund Balance Analysis and Trends: Proposed Budget Data 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." Starting in FY17, SDC reserves were moved to 301 Fund.

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	1,500	0	771	4,284	3,998	3,256	1,767
Assigned (cumulative PERS reserve)	0	0	0	7,567	0	0	0
Restricted Fund Program Resources	403,933	573,050	93,290	477,749	372,032	907,250	142,825
Grant or Special Purpose (SDCs)	0	0	130,885	108,416	88,289	78,639	69,252
Total Fund Balance	405,433	573,050	224,945	598,016	464,319	989,145	213,844
Ending Fund Balance	239,243	405,433	573,050	224,945	598,016	464,319	989,145

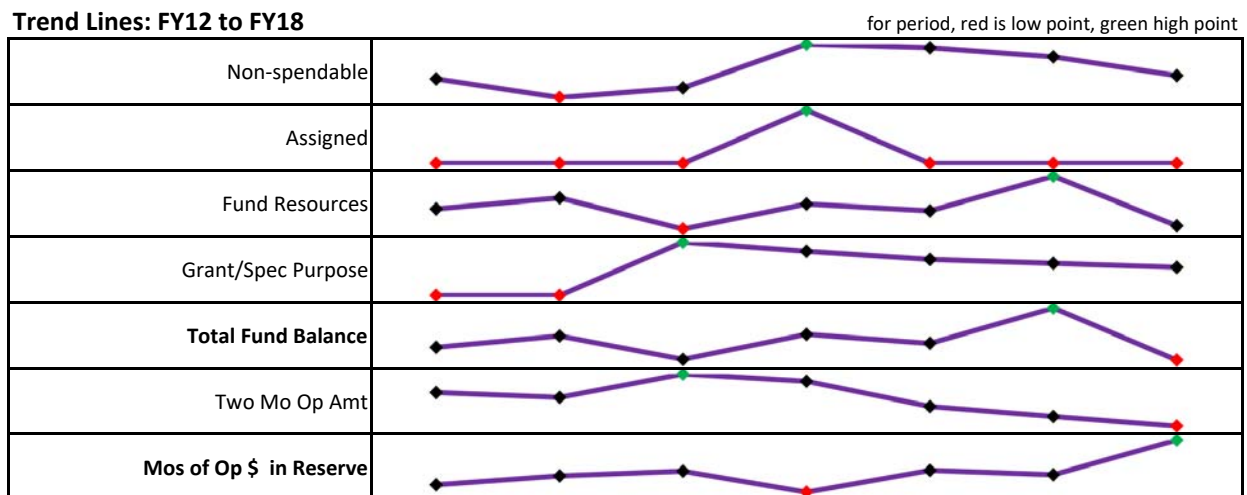
County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. Parks has cyclical timber harvests so expect to see declining trend in current year.

	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	95,955	93,047	107,006	102,670	87,691	81,693	75,982
Months of Operating \$ in Reserve	4.99	8.71	10.71	1.83	11.07	9.21	23.97
Compliant with Policy?	yes	yes	yes	no	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Improving	Declining	Improving	Declining	Improving

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	4.82	8.42	12.32	1.74	9.31	8.49	22.21

Trend Lines: FY12 to FY18



Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail									
2015	2016	2017	2017			2018	2018	2018	
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed	
R15 Beginning Bal (Grants, Rsrve)									
7,567	0	0	0	202-00-00-3002	Assigned Beginning Cash Bal		0	0	
477,749	93,290	352,202	573,050	202-00-00-3004	Restricted Cash Bal		403,933	403,933	
4,284	771	0	0	202-00-00-3005	Non-spendable Beg'ng Cash Bal		1,500	1,500	
108,416	130,885	0	0	202-00-01-3004	SDC Begin Bal		0	0	
598,016	224,945	352,202	573,050	Beginning Bal (Grants, Rsrve) Totals:			405,433	405,433	
R25 Fees, Lic, Perm, Fines,									
1,628	0	0	0	202-00-00-3032	SDC-St Helens UG Area		0	0	
20,250	0	0	0	202-00-00-3033	SDC-Rural Area		0	0	
40,443	49,617	40,000	43,081	202-00-00-3250	Fees and Contributions		70,000	70,000	
109,228	117,858	100,000	90,876	202-00-00-3251	Camping Fees		150,000	150,000	
171,549	167,475	140,000	133,957	Fees, Lic, Perm, Fines, Totals:			220,000	220,000	
R35 Grant: Federal									
3,580	0	0	0	202-00-00-3865	Fed Funds thru ODOT		0	0	
3,580	0	0	0	Grant: Federal Totals:			0	0	
R36 Grant: State, Local									
113,274	133,264	125,000	74,111	202-00-00-3070	State RV License Apportion		130,000	130,000	
15,825	16,525	16,525	0	202-00-00-3502	Boat Dock Facilities - St Reim		0	0	
0	0	10,000	0	202-00-02-3600	Marine Grant		10,000	10,000	
129,099	149,789	151,525	74,111	Grant: State, Local Totals:			140,000	140,000	
R37 Grant, Donation: Private									
2,869	1,000	0	0	202-00-00-3575	Camp Wilkerson Donation Acct		0	0	
0	13,734	0	0	202-00-00-3576	Hudson-Parcher Donation Acct		0	0	
0	0	0	61	202-00-00-3578	Marine Facilities Donation Acc		0	0	
0	0	0	0	202-00-00-3700	Grants, Donations for CZ Trail		5,000	5,000	
2,869	14,734	0	61	Grant, Donation: Private Totals:			5,000	5,000	
R55 Transfer Revenue									
0	0	40,000	30,000	202-00-00-3080	Transfer from General Fund		40,000	40,000	
0	38,995	20,000	0	202-00-00-3081	Transfer from SDC 301		20,000	20,000	
-7,567	0	0	0	202-00-00-3086	PERS Reserve		0	0	
0	0	100,000	0	202-00-00-3568	O & C Title III Grant		0	0	
-7,567	38,995	160,000	30,000	Transfer Revenue Totals:			60,000	60,000	
R65 Other Resources (Restr)									
1,457	300	1,000	2,906	202-00-00-3020	Interest on Investments		1,000	1,000	
0	733,982	0	13,177	202-00-00-3060	Sale of Forest Products		150,000	150,000	
1,982	6	0	0	202-00-00-3100	Refund of Misc. Expenses		0	0	
591	0	0	0	202-00-01-3020	Park SDC Interest		0	0	
4,029	734,287	1,000	16,082	Other Resources (Restr) Totals:			151,000	151,000	
901,575	1,330,226	804,727	827,262	REVENUES TOTALS:			981,433	981,433	
E1 Personal Services									
0	0	9,835	6,147	202-01-00-4002	Parks Director	0.20	15,364	15,364	
77,920	51,622	45,909	71,943	202-01-00-4011	Assist Director, Public Works		0	0	
44,529	46,729	48,038	36,191	202-01-00-4053	Department Secretary	1.00	49,141	49,141	
1,184	1,078	3,000	946	202-01-00-4090	Overtime		1,000	1,000	
16,912	7,792	7,692	8,251	202-01-00-4101	PERS ER		5,787	5,787	
9,196	6,718	8,168	6,205	202-01-00-4102	FICA Tax		5,011	5,011	
1,222	6	530	292	202-01-00-4103	Workers' Compensation Ins.		196	196	
42,647	38,395	37,588	29,961	202-01-00-4104	Insurance Benefits		31,135	29,323	
51	50	53	40	202-01-00-4105	WBF		33	33	
-1,656	517	534	58	202-01-00-4106	Unemployment		328	328	
0	5,967	6,407	6,138	202-01-00-4109	PERS EE 6%		3,930	3,930	
192,007	158,873	167,756	166,171	Personal Services Totals:			1.20	111,925	110,112

Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
1,744	1,523	1,500	1,172	202-01-00-4310	Telephone		1,500	1,500
200	86	300	0	202-01-00-4311	Cellular Phone service		300	300
86	84	100	83	202-01-00-4320	Postage		100	100
502	834	1,000	1,461	202-01-00-4321	Office Supplies		1,000	1,000
758	43	1,000	0	202-01-00-4360	Materials and Supplies		0	0
1,358	1,510	1,500	1,242	202-01-00-4511	Electricity		1,500	1,500
608	621	600	602	202-01-00-4512	Gas - Heat		650	650
550	425	600	304	202-01-00-4513	Water & Sewer		600	600
96	105	100	28	202-01-00-4514	Garbage Service		100	100
3,020	3,475	3,500	2,755	202-01-00-4515	Contract Janitorial Service		3,600	3,600
0	0	500	814	202-01-00-4516	Building Repairs		0	0
11,697	12,747	14,149	11,890	202-01-00-4588	Property /Liab. Insurance Pymt		16,261	16,261
156	0	0	975	202-01-00-4594	Work Crew Fee Reimb.		0	0
47,062	1,861	500	295	202-00-00-4594	Refunds		5,000	5,000
0	0	10,000	963	202-00-02-4600	Marine Grant Outlays		10,000	10,000
1,723	1,585	2,000	969	202-01-00-4701	Advertising/Marketing		5,000	5,000
2,306	4,218	1,000	3,015	202-01-00-4705	Bank Charges		4,500	4,500
29	0	0	31	202-01-00-4710	Mileage		250	250
548	24	500	0	202-01-00-4720	Conferences and Training		1,000	1,000
0	0	100	0	202-01-00-4730	Membership Dues		0	0
1,811	1,559	1,500	2,670	202-01-00-4901	Miscellaneous Expense		1,000	1,000
74,253	30,698	40,449	29,269		Materials and Services Totals:		52,361	52,361
E5 Transfer Exp								
9,946	8,161	7,680	7,355	202-01-00-4107	PERS Bond		4,298	4,427
5,440	4,375	3,096	2,967	202-01-00-4108	PERS 822		1,900	0
43,753	58,307	45,449	34,087	202-01-00-4593	Admin Allocation-General Fund		50,457	50,457
0	15,044	10,000	0	202-01-00-4595	Road Dept Crew Reimb.		37,000	37,000
12,925	0	0	0	202-01-00-5312	Work Crew Fees		9,000	9,000
0	130,885	0	0	202-01-00-5314	Transfer to 301 SDC Parks		0	0
72,064	216,772	66,225	44,409		Transfer Exp Totals:		102,655	100,884
E6 Contingencies								
0	0	223,631	0	202-01-00-5401	Operating Contingencies		233,552	239,243
0	0	223,631	0		Contingencies Totals:		233,552	239,243
338,323	406,343	498,061	239,849		Park Admin TOTALS:	1.20	500,492	502,601
R25 Fees, Lic, Perm, Fines								
500	0	0	0	202-02-00-3252	Park Host Rent		0	0
13,800	18,976	25,200	10,580	202-02-00-3261	Residential Rentals		15,000	15,000
0	100	0	50	202-02-00-3262	Application Fee		0	0
14,300	19,076	25,200	10,630		Fees, Lic, Perm, Fines, Totals:		15,000	15,000
14,300	19,076	25,200	10,630		Park Operation REVENUES TOTALS:		15,000	15,000
E1 Personal Services								
52,212	53,842	54,419	40,815	202-02-00-4062	Parks Maintenance Worker II	1.00	55,563	55,563
1,948	1,517	5,000	1,232	202-02-00-4090	Overtime		4,000	4,000
7,749	5,840	5,975	4,451	202-02-00-4101	PERS ER		8,178	8,178
4,052	4,190	4,546	3,071	202-02-00-4102	FICA Tax		4,557	4,557
2,558	403	1,251	2,746	202-02-00-4103	Workers' Compensation Ins.		1,213	1,213
8,013	8,571	8,257	6,277	202-02-00-4104	Insurance Benefits		8,894	8,395
11	28	30	20	202-02-00-4105	WBF		30	30
-1,321	321	297	21	202-02-00-4106	Unemployment		298	298
0	3,322	3,565	2,531	202-02-00-4109	PERS EE 6%		3,574	3,574
75,222	78,035	83,340	61,164		Personal Services Totals:	1.00	86,306	85,807

Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
3,120	2,954	3,000	2,021	202-02-00-4310	Telephone		3,700	3,700
13,669	11,372	15,000	8,887	202-02-00-4360	Materials and Supplies		30,000	30,000
16,417	16,358	15,000	14,622	202-02-00-4511	Electricity		22,500	22,500
764	1,323	1,000	1,540	202-02-00-4513	Water & Sewer		1,700	1,700
14,683	13,716	15,000	9,760	202-02-00-4514	Garbage Service		20,100	20,100
23,487	15,784	12,000	4,268	202-02-00-4516	Building/Infrastructure Repair		20,000	20,000
1,777	1,427	2,000	1,047	202-02-00-4518	Fuel - Propane		5,500	5,500
6,241	7,962	5,000	4,754	202-02-00-4609	Equipment Rental		5,000	5,000
1,977	469	2,000	1,956	202-02-00-4634	Equipment Repairs		2,500	2,500
116	0	200	0	202-02-00-4710	Mileage		0	0
12,003	8,411	10,000	4,865	202-02-00-4711	Vehicle Fuel		12,000	12,000
7,211	5,064	5,000	5,322	202-02-00-4714	Vehicle Maintenance		5,000	5,000
13	0	0	4	202-02-00-4786	Hudson Park Expenses		0	0
0	0	0	0	202-02-00-4790	CZ Trail Grant Expense		30,000	30,000
1,287	0	0	-300	202-02-00-4795	Scappoose R.V. Park Expenses		0	0
3,640	0	0	0	202-02-00-4796	Big Eddy Park Expenses		0	0
3,537	28	0	0	202-02-00-4797	Prescott Beach Expenses		0	0
96,222	65,639	50,000	38,565	202-02-00-4841	Contract Temp. Services		111,000	111,000
9,100	0	0	57	202-02-00-4844	Workcrew Fee		0	0
5,153	8,670	10,000	553	202-02-00-4901	Miscellaneous Expense		5,000	5,000
9,232	9,559	10,000	2,822	202-02-00-4992	Boat Dock Facilities		0	0
229,649	168,734	155,200	100,743		Materials and Services Totals:		274,000	274,000
E3 Capital Outlay								
0	0	9,429	0	202-02-00-5001	Trucks		35,000	35,000
0	0	9,429	0		Capital Outlay Totals:		35,000	35,000
E5 Transfer Exp								
4,369	4,483	4,274	3,033	202-02-00-4107	PERS Bond		3,908	4,025
2,383	2,436	1,723	1,223	202-02-00-4108	PERS 822		1,727	0
6,752	6,919	5,997	4,257		Transfer Exp Totals:		5,635	4,025
311,623	253,688	253,966	166,163		Parks Operations TOTALS:	1.00	400,941	398,832
R36 Grant: State, Local								
0	0	0	0	202-06-00-3281	Lottery Grant		30,000	30,000
0	0	0	0		Grant: State, Local Totals:		30,000	30,000
0	0	0	0		Capital REVENUES TOTALS:		30,000	30,000
E2 Materials and Services								
0	145,293	10,400	18,256	202-03-00-4841	Carcus Creek Expense		45,000	45,000
0	145,293	10,400	18,256		Materials and Services Totals:		45,000	45,000
E3 Capital Outlay								
0	0	0	0	202-03-00-5031	C-Z Trail Improvements		30,000	30,000
0	0	0	126	202-03-00-5094	Camp Wilkerson Improvements		50,000	50,000
0	0	0	126		Capital Outlay Totals:		80,000	80,000
0	145,293	10,400	18,382		Capital TOTALS:		125,000	125,000
R25 Fees, Lic, Perm, Fines,								
21,577	28,930	22,000	25,471	202-05-00-3250	Camping Fees		0	0
46,607	41,090	40,000	22,033	202-05-00-3251	Camping & Day Use Fees,Wilkers		0	0
68,184	70,020	62,000	47,504		Fees, Lic, Perm, Fines, Totals:		0	0
R36 Grant: State, Local								
0	0	10,000	0	202-05-00-3281	Bridge Grant		0	0
0	0	10,000	0		Grant: State, Local Totals:		0	0
R65 Other Resources (Restr)								
0	0	30,000	0	202-05-00-3060	Sale of Forest Products		0	0
0	0	30,000	0		Other Resources (Restr) Totals:		0	0
68,184	70,020	102,000	47,504		Camp Wilkerson REVENUES TOTALS:		0	0

Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
<u>E2</u> Materials and Services								
888	501	500	549	202-05-00-4310	Telephone		0	0
5,671	3,027	6,000	1,792	202-05-00-4360	Materials and Supplies		0	0
5,164	6,921	6,000	3,182	202-05-00-4511	Electricity		0	0
3,492	4,444	5,000	3,026	202-05-00-4514	Garbage Service		0	0
7,987	1,102	3,000	6,186	202-05-00-4516	Building Repairs		0	0
2,973	2,711	2,000	937	202-05-00-4518	Fuel Propane		0	0
2,928	4,181	2,000	2,270	202-05-00-4594	Refunds		0	0
5,281	4,621	1,000	2,153	202-05-00-4609	Equipment Rental		0	0
0	669	1,000	0	202-05-00-4634	Equipment Repairs		0	0
587	855	1,000	351	202-05-00-4711	Vehicle Fuel		0	0
0	90	0	0	202-05-00-4715	Auto Expense		0	0
8,438	11,303	10,000	5,214	202-05-00-4841	Contact Services		0	0
1,300	0	0	0	202-05-00-4844	Workcrew Fee		0	0
183	522	2,000	1,371	202-05-00-4901	Miscellaneous Expense		0	0
44,892	40,947	39,500	27,032		Materials and Services Totals:		0	0
<u>E3</u> Capital Outlay								
0	0	100,000	0	202-05-00-5002	Vaulted Toilets (6)		0	0
64,275	0	30,000	16,066	202-05-00-5006	Shower Extension		0	0
64,275	0	130,000	16,066		Capital Outlay Totals:		0	0
<u>E5</u> Transfer Exp								
109,167	40,947	169,500	43,097		Camp Wilkerson TOTALS:		0	0
984,059	1,419,321	931,927	885,395		FUND REVENUES		1,026,433	1,026,433
759,114	846,271	931,927	467,492		FUND EXPENSES	2.20	1,026,433	1,026,433
224,945	573,050	0	417,903		Forest, Park & Recreation Fund Totals:		0	0

Community Justice Adult Division - Fund 203

The Department of Community Justice – Adult Division is funded primarily by State grants including the “grant-in-aid” allocated by the Oregon State Department of Corrections and does not receive any funding from the County general fund. 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 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 who are under the Local Supervisory Authority and are lodged in the Columbia County Jail. The department receives additional Measure 57 funds in the amount of \$57,800 per year to support services and alternative programs in the community. These programs include support of the Drug Court probation officer, work crew, and transitional housing.

To support the continued efforts of the State to reduce the high cost of the growing prison population, Columbia County received an SB 3194 - Justice Reinvestment Grant - for the 2016/17 biennium in the amount of \$430,236 to enhance services which prevent recidivism, reduce commitments to prison, and increase services and accountability to offenders remaining in the community while enhancing public safety. 10% of this allocation supports the local services to victims of crime including the SAFE and Amani Centers. This is a continuation grant which supports programs with a recommendation from the Local Public Safety Coordinating Council and the Criminal Justice Commission. For this biennium these funds have been used to enhance community supervision and evidence-based programming for offenders who would “depart” from a prison sentence and remain in the community. The Justice Reinvestment Program was developed to target these higher risk/higher need offenders to offer enhanced supervision and treatment that targets his/her criminogenic risks. These programs include Cognitive Restructuring, Eye Movement Desensitization and Reprocessing (EMDR) to target underlying trauma and PTSD, Seeking Safety, and Thinking for a Change related to criminal and addictive behaviors; Sex Offender Treatment, polygraphs and target groups; Cognitive-based group interventions for jail population; Parenting education in community and jail for offenders.

Justice Reinvestment funds are also being used to fund a facilitator for the Local Public Safety Coordinating Counsel to map criminal justice processes to identify decision points along the community safety continuum that could be enhanced and supported by evidence-based decision making.

Program support is enhanced by the collection of fees from offenders to offset part of the cost of supervision. These revenue sources are: supervision fees, electronic monitoring fees, DNA collection fees, cognitive program fees, community service/work crew administrative fees, transitional housing fees, and work crew contract fees.

The Department maintains a community service/work crew program to provide a cost-effective alternative to incarceration, allows the offender to work off fees and court fines as well as providing a valuable service to the community. The program provides contracted services to the local government agencies at a minimal cost to assist in subsidizing the program, as well as providing community service to the community. Work crew provides approximately 13,000 hours yearly of labor to the community.

FY2017-2018 Highlights and Significant Changes

FY2016-17 has seen stabilization for the Department of Community Justice for growth and increased service to the community in FY17-18 and beyond. The department will continue to support the state efforts to reduce prison populations and increase community safety, evidence-based community programs will be employed to target the highest risk offender's criminogenic risks and needs. The Department has developed a foundation in the use of evidence-based programs to effectively supervise offenders placed on probation or parole. This includes cognitive-based intervention classes such as Thinking for a Change, Mindfulness Practices, House of Healing, Cognitive Behavioral Intervention Sex Offender Intervention, Seeking Safety and Parenting Education. In addition, probation/parole officers will continue work implementing EPICS (Effective Practice in Community Supervision), supervising specialized caseloads for Drug Court and the Veteran's/Mental Health Court, and partnering with Washington County for the Domestic Violence Victim Impact Panel.

FY2016-17 Accomplishments

The focus on stabilization was predominant in 2015-16. In 2016-17, the focus and accomplishment was growth and accountability. This goal was actualized in the following areas:

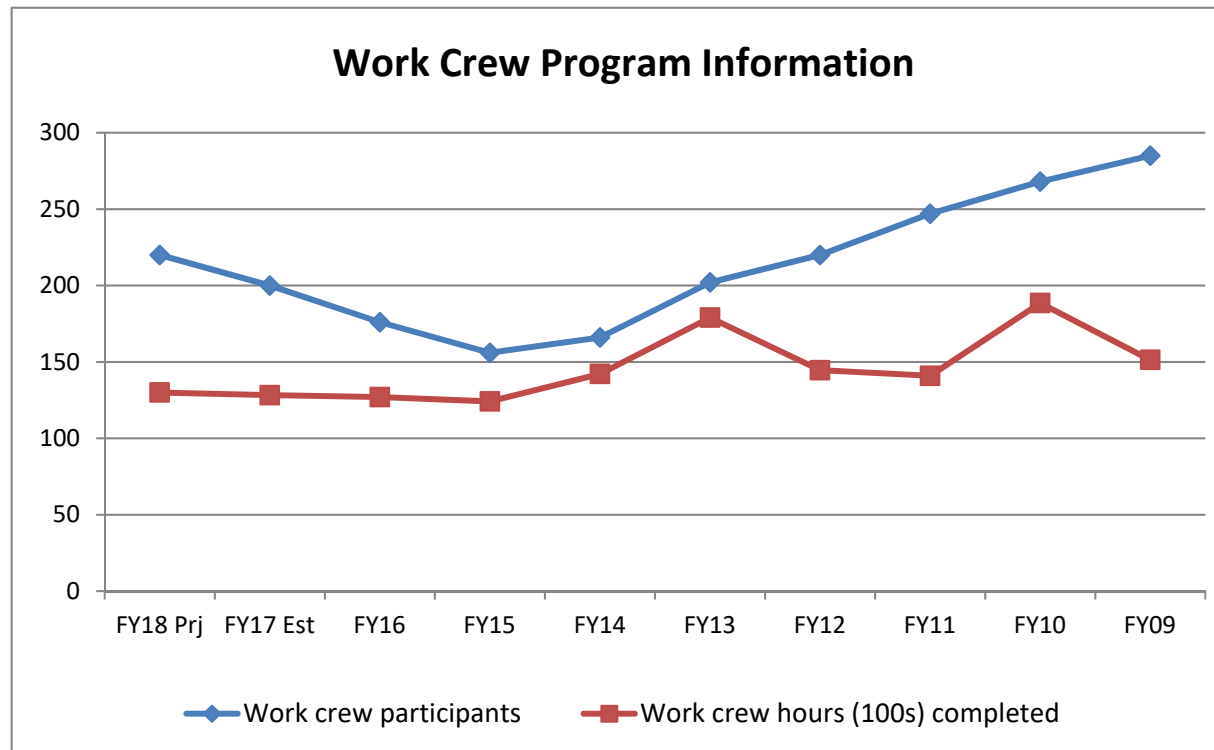
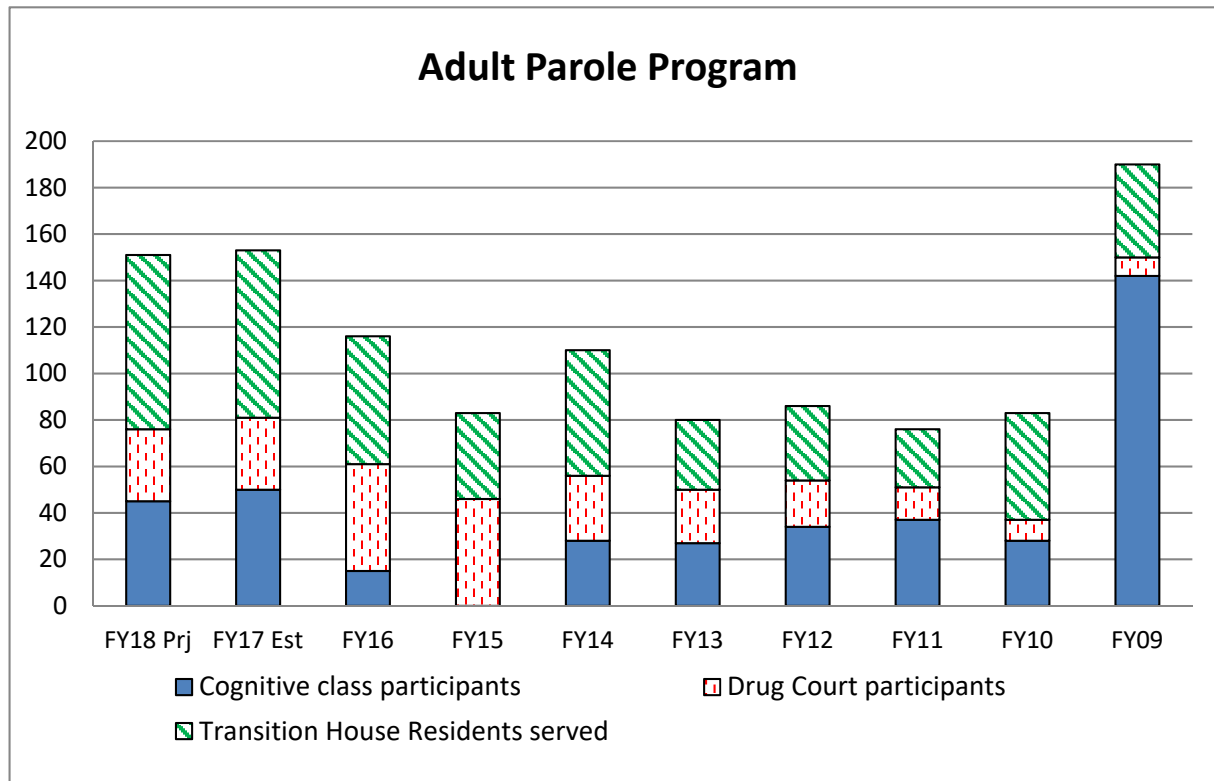
1. Staffing
 - a. Probation: Staff stabilization included hiring staff living in the community and seeking long-term commitments to the County. The current positions have been filled to include: Adult Division Supervisor and 6 probation staff. However, caseloads have increased significantly in the past year to the highest number supervised in 10 years. As a result we have been approved to hire an additional probation officer to reduce the existing caseloads. However, this position has been placed on hold until allocations from the state are identified.
2. The Justice Reinvestment Grant funding has encouraged a greater collaboration with community agencies through the facilitation of the mapping and development of the Evidence-Based Decision Making Model.

3. The development of evidence-based interventions and practices to target highest criminogenic risks to offend: The JRI grant supports a .5 FTE Intervention Specialist to offer in-house cognitive interventions, which include House of Healing, Seeking Safety, Thinking for a Change and Mindfulness Practices. Additional groups include Sexual Offender Treatment and Parenting Education.
4. Development of the JRI Program to provide enhanced supervision, assessment and treatment for offenders in the community.
5. Budget and financial structures. Increases in State funding and decreases in spending over the past two years provided the foundation to secure the budget and include the required contingency. However, projected reductions in State funding of 5% or more and recommended changes in charging drug possession offenses jeopardize this stability.
6. Changes in the financial processing and cash handling have been implemented to increase accountability, provide in-house auditing that supports the County's financial structure and accountability.
7. Realization of the goals to maintain and restructure the work crew and transitional house programs to provide program sustainability, and to build programming to include vocational and educational opportunities as well as temporary housing and community service. This program continues to grow. The Community Services Coordinator is working on a program to partner with DHS to provide a vocational training program for clients who receive food stamps to encourage placement in wage-earning jobs and overcome barriers for vocational success.
8. The Adult Division and Juvenile Division have implemented EPICS (Effective Practices in Community Supervision), a research-based evidence supported practice to target medium and high risk offenders to develop skills that reduce recidivism. The inclusion of the entire department supports efforts in unification of the whole department and the development of interventions which are consistent along the continuum of interventions in community justice.
9. Parenting Education - The Department again contracted with NW Parenting Hub/CAT to provide parenting education for adult offenders and parents of the juvenile offenders.

Community Justice - Adult Program

Operating Indicators

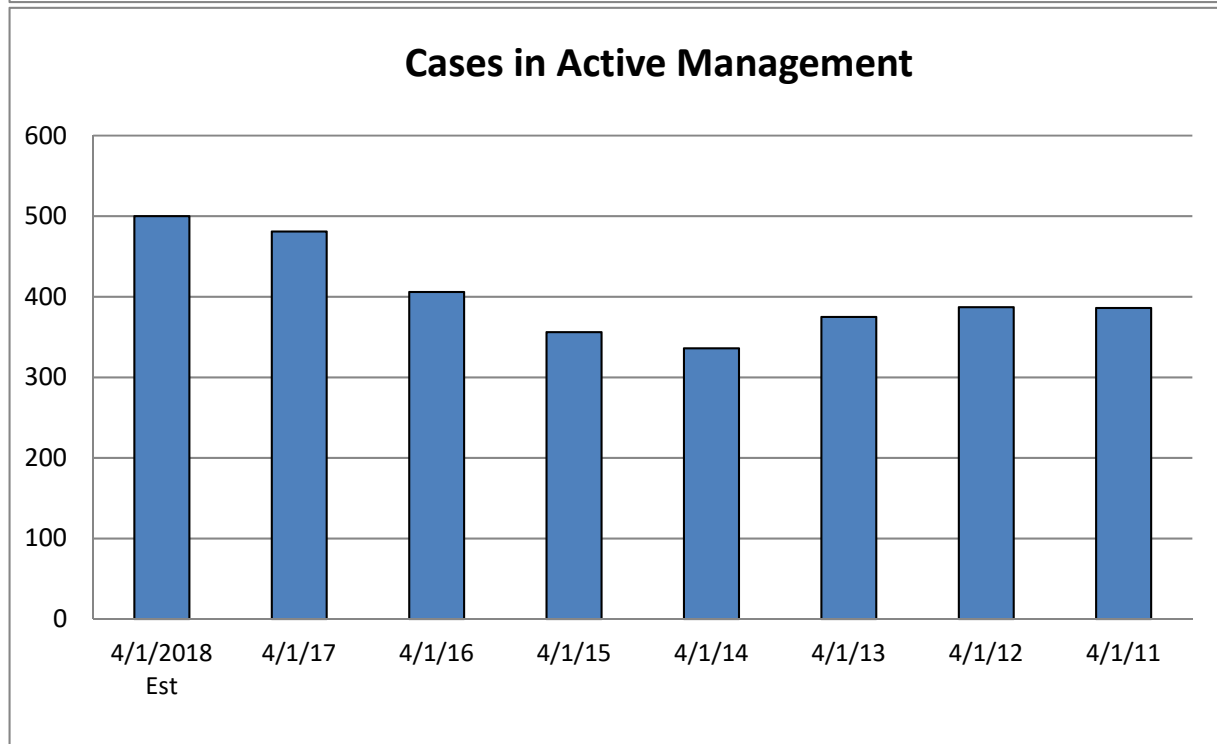
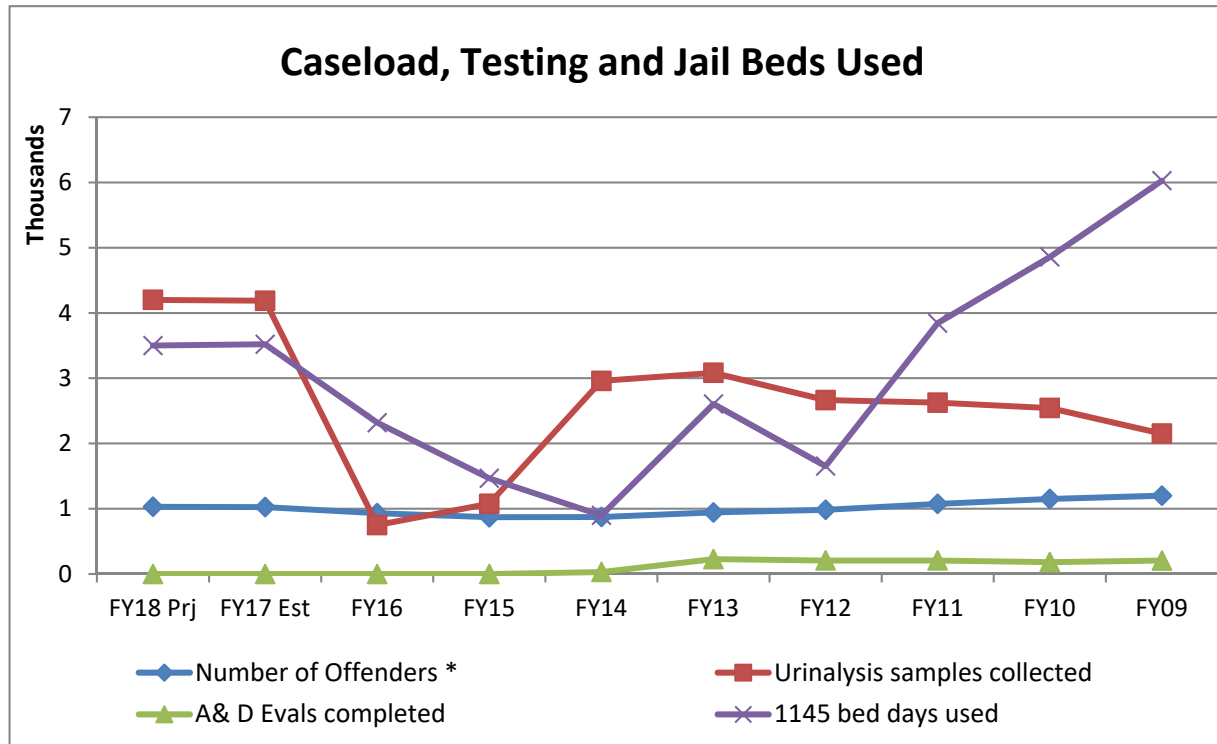
Columbia County, Oregon



Community Justice - Adult Program

Operating Indicators

Columbia County, Oregon



Columbia County

Community Justice - Adult Svcs Account: 203

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	1,174,032	1,124,518	566,511	340,347	372,992
Total Beginning Balance	1,174,032	1,124,518	566,511	340,347	372,992
Intergovernmental	1,466,600	1,594,561	1,597,300	1,713,869	1,373,445
Fees, Permits, Fines, Service Charges	127,200	135,619	105,500	124,099	97,894
Other Resources	103,500	103,808	104,000	566,776	143,185
Current Year Restricted	1,697,300	1,833,988	1,806,800	2,404,744	1,614,523
Transfers from County Funds	0	0	0	0	-22,981
Current Year Other Resources	0	0	0	0	-22,981
Total Available Resources	2,871,332	2,958,506	2,373,311	2,745,091	1,964,535
<u>Expenditures</u>					
Salary	868,488	707,372	761,271	662,467	701,656
Benefits	501,335	381,218	427,018	338,373	300,437
PR Transfers (PERS Bond & Reserve)	58,510	69,909	72,353	78,078	77,363
Personnel	1,428,333	1,158,499	1,260,642	1,078,919	1,079,456
Materials & Services	125,808	182,877	151,687	139,923	147,373
Capital	0	0	0	0	0
Program Budget	1,554,141	1,341,377	1,412,329	1,218,842	1,226,829
Debt	6,680	6,749	6,680	6,680	6,680
Transfers Out (admin alloc)	232,995	179,662	179,662	138,866	134,493
Transfers Out (fund pymts)	241,000	256,686	256,186	256,186	256,186
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,034,816	1,784,473	1,854,857	1,620,574	1,624,188
Fund Contingency	836,516	0	518,455	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	2,871,332	1,784,473	2,373,311	1,620,574	1,624,188
Ending Fund Balance	0	1,174,032	0	1,124,518	340,347
No Mos Operating Reserve	6.46	10.5	4.41	11.07	3.33

Authorized Positions - Full Time Equivalents

	13.71
	12.91
FY16	12.43
FY15	12.15
FY14	13.30
FY13	13.30
FY12	13.78
FY11	14.57

Fund Balance Analysis and Trends: Proposed Budget Data 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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	1,500	1,775	484	11,402	19,024	14,527	13,454
Assigned (cumulative PERS reserve)	0	0	0	22,981	0	0	0
Restricted Fund Program Resources	1,172,532	1,122,743	339,863	338,609	185,667	379,676	459,999
Grant or Special Purpose (SDCs)	0	0	0	0	0	0	0
Total Fund Balance	1,174,032	1,124,518	340,347	372,992	204,691	394,203	473,453
Ending Fund Balance	838,016	1,174,032	1,124,518	340,347	372,992	204,691	394,203

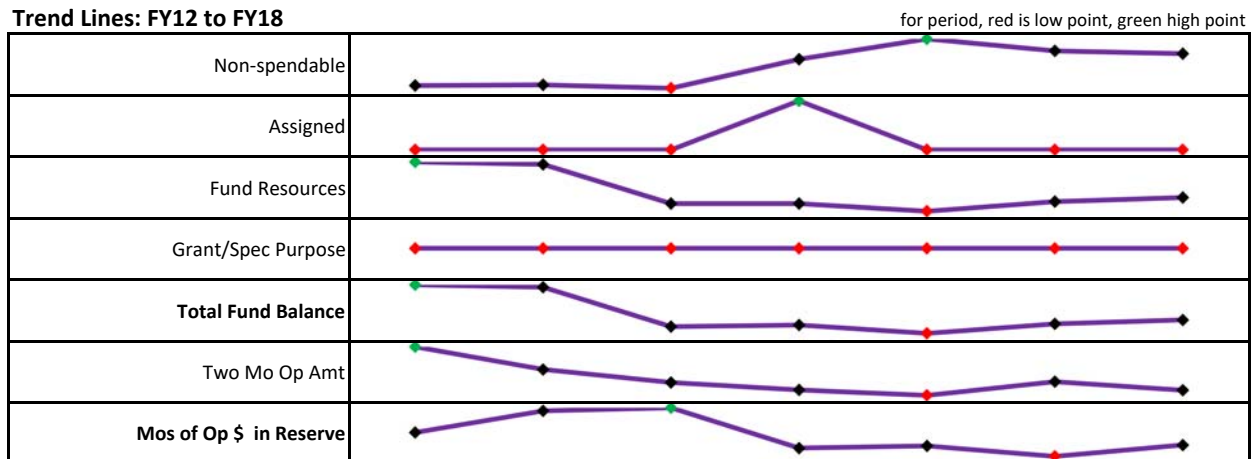
County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	259,024	223,563	203,140	191,578	183,079	204,463	191,234
Months of Operating \$ in Reserve	6.47	10.50	11.07	3.55	3.95	2.00	4.12
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Improving	Declining	Improving	Declining	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	6.11	9.05	10.04	3.35	3.53	2.03	3.71

Trend Lines: FY12 to FY18



Columbia County

Community Justice - Adult Services

Account: 203

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
22,981	0	0	0	203-00-00-3002	Assigned Beginning Cash Bal		0	0
338,609	339,863	565,511	1,122,743	203-00-00-3004	Restricted Cash Bal		657,532	1,172,532
11,402	484	1,000	1,775	203-00-00-3005	Non-spendable Beg'ng Cash Bal		1,500	1,500
372,992	340,347	566,511	1,124,518		Beginning Bal (Grants, Rsrve) Totals:		659,032	1,174,032
				R25	Fees, Lic, Perm, Fines,			
85,098	81,574	70,000	82,607	203-00-00-3250	Supervision Fees		90,000	90,000
5,199	3,705	4,000	4,028	203-00-00-3260	MIS Client Fees		5,000	5,000
0	820	1,000	100	203-00-00-3270	Program Client Fees		200	200
0	1,320	1,000	8,830	203-00-00-3275	Cmty Srvc Fee - Workcrew		1,500	1,500
2,206	1,340	500	0	203-00-00-3280	DUII Fees		0	0
0	21,220	15,000	11,514	203-00-00-3285	Fees from DoR		15,000	15,000
5,392	15,440	15,000	16,856	203-00-00-3290	Transition House Rental Fees		17,000	17,000
97,894	125,419	106,500	123,934		Fees, Lic, Perm, Fines, Totals:		128,700	128,700
				R36	Grant: State, Local			
1,305,886	1,389,394	1,385,300	1,042,046	203-00-00-3060	Grant-In-Aid		1,316,100	1,316,100
67,559	115,810	4,000	75	203-00-00-3066	Subsidy		500	500
0	208,665	208,000	208,664	203-00-00-3069	SB 3194 Justice Reinv		150,000	150,000
1,373,445	1,713,869	1,597,300	1,250,785		Grant: State, Local Totals:		1,466,600	1,466,600
				R55	Transfer Revenue			
-22,981	0	0	0	203-00-00-3086	PERS Reserve		0	0
-22,981	0	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
2,795	3,719	1,000	6,855	203-00-00-3020	Interest on Investments		5,000	5,000
6,169	8,166	2,000	5,647	203-00-00-3100	Refund of Expenses		2,000	2,000
0	442,266	0	0	203-00-00-3110	Insurance Proceeds		0	0
0	10	0	0	203-00-00-3120	Misc Revenue		5,000	5,000
82,336	111,295	100,000	56,639	203-00-00-3295	Work Crew Revenue		90,000	90,000
91,300	565,457	103,000	69,141		Other Resources (Restr) Totals:		102,000	102,000
1,912,649	2,745,091	2,373,311	2,568,377		REVENUES TOTALS:		2,356,332	2,871,332

Columbia County **Community Justice - Adult Services** **Account: 203**

Special Revenue Fund Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
				E1 Personal Services				
79,228	77,898	77,360	59,523	203-01-00-4002	Director	0.75	78,983	78,983
236	0	0	0	203-01-00-4004	A & D Eval. Spec		0	0
0	55,582	75,116	56,062	203-01-00-4011	Probation Supervisor	1.00	77,064	77,064
0	31,144	0	5,229	203-01-00-4014	Lead Work Crew Supervisor		0	0
112,828	4,037	0	0	203-01-00-4015	Office Manager		0	0
576	0	0	0	203-01-00-4018	Work Crew Supervisor		0	0
0	49,100	83,777	45,997	203-01-00-4021	Community Program Coord	1.00	64,646	64,646
0	19,968	49,478	37,484	203-01-00-4052	Office Assistant	1.00	55,702	52,221
26,612	27,999	0	30,483	203-01-00-4053	Secretary		0	0
59,809	39,147	42,798	31,774	203-01-00-4054	Office Specialist	1.50	82,462	79,621
69,158	22,799	58,526	38,486	203-01-00-4066	Work Crew Supervisor	1.46	76,779	76,779
12,924	0	0	0	203-01-00-4067	Case Aide		0	0
198,978	238,032	206,207	195,811	203-01-00-4081	PO II	5.00	332,869	332,870
92,681	92,090	163,009	78,662	203-01-00-4082	PO I	2.00	142,272	96,304
13,118	0	0	0	203-01-00-4084	Office Assistant		0	0
33,815	576	0	-100	203-01-00-4085	Temp Help		0	0
1,694	4,096	5,000	1,642	203-01-00-4090	Overtime		10,000	10,000
100,104	62,477	69,947	56,693	203-01-00-4101	PERS ER		117,426	111,230
51,180	49,453	58,237	43,589	203-01-00-4102	FICA Tax		70,440	66,439
9,643	7,588	12,826	8,908	203-01-00-4103	Workers' Compensation Ins.		14,029	13,197
152,534	177,280	238,807	146,320	203-01-00-4104	Insurance Benefits		295,226	253,748
249	327	381	255	203-01-00-4105	WBF		460	434
-13,272	3,825	3,806	291	203-01-00-4106	Unemployment Insurance		4,604	4,342
0	37,423	43,014	33,695	203-01-00-4109	PERS EE 6%		55,082	51,945
1,002,093	1,000,841	1,188,289	870,801	Personal Services Totals:		13.71	1,478,045	1,369,823
				E2 Materials and Services				
712	650	0	500	203-01-00-4226	Fees & Rider Tix		1,000	1,000
4,333	3,847	4,000	2,657	203-01-00-4310	Telephone		5,000	5,000
2,576	4,671	6,500	2,932	203-01-00-4311	Cellular Phones		6,000	6,000
2,263	1,535	1,500	1,250	203-01-00-4320	Postage		1,300	1,300
5,937	10,247	6,000	5,091	203-01-00-4321	Office Supplies		8,000	8,000
126	198	500	148	203-01-00-4521	Data Processing Supplies		1,000	1,000
1,720	912	500	2,252	203-01-00-4522	Small Equipment		1,500	1,500
2,187	2,532	1,000	1,757	203-01-00-4531	Computer Supplies		2,000	2,000
8,694	8,817	9,787	9,833	203-01-00-4588	Property/Liability Insurance		11,308	11,308
1,074	781	500	1,579	203-01-00-4701	Advertising and Publishing		1,000	1,000
0	18	500	0	203-01-00-4710	Mileage		500	500
6,691	7,966	8,500	3,942	203-01-00-4711	Vehicle Fuel		8,000	8,000
7,074	8,342	10,000	4,808	203-01-00-4713	Vehicle Lease		10,000	10,000
649	3,401	5,000	1,424	203-01-00-4714	Vehicle Maintenance		5,000	5,000
0	100	500	0	203-01-00-4715	Auto Expenses		500	500
10,120	14,462	10,000	9,344	203-01-00-4720	Conferences and Training		10,000	10,000
810	760	800	928	203-01-00-4730	Membership Dues		1,200	1,200
15,785	27,613	10,000	2,756	203-01-00-4750	Contract Legal Services		10,000	10,000
0	0	500	0	203-01-00-4772	Firing Range Supplies		1,000	1,000
2,020	750	2,500	1,757	203-01-00-4801	Mental Health-Eval.-Poly&Sex T		1,500	1,500
2,708	358	2,500	400	203-01-00-4803	Domestic Viol./Batterer Trmt		1,500	1,500
425	0	2,500	0	203-01-00-4805	A & D Trmt		1,000	1,000
998	2,660	6,000	2,340	203-01-00-4806	Urinalysis		8,000	8,000
3,015	2,502	3,500	341	203-01-00-4807	Machine Maint./Rprs/Supplies		1,000	1,000
60	391	500	300	203-01-00-4808	Indigent Assistant Funds		500	500
7,062	7,407	10,000	5,679	203-01-00-4809	Day Reporting Center		10,000	10,000
286	338	1,000	0	203-01-00-4810	Electronic Monitoring		1,000	1,000
1,649	2,894	3,000	4,385	203-01-00-4812	Uniforms/Safety Equipment		3,000	3,000

Columbia County **Community Justice - Adult Services** **Account: 203**

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
875	743	500	1,184	203-01-00-4813	Psych.Eval./Hep.Shots		1,000	1,000
5,574	3,357	10,000	1,741	203-01-00-4815	Transition House Operating Exp		8,000	8,000
0	21,672	33,600	28,095	203-01-00-4841	Contract or Temp Services		5,000	5,000
95,420	139,923	151,687	97,425		Materials and Services Totals:		125,808	125,808
				E4	Debt Service			
6,680	6,680	6,680	69	203-01-00-6010	Trans Housing Note-St.Helens		6,680	6,680
6,680	6,680	6,680	69		Debt Service Totals:		6,680	6,680
				E5	Transfer Exp			
49,720	50,634	51,563	40,605	203-01-00-4107	PERS Bond		60,232	58,510
27,643	27,444	20,790	16,377	203-01-00-4108	PERS 822		26,623	0
134,493	138,866	179,662	134,746	203-01-00-4593	Central Administrative Charges		232,995	232,995
0	0	0	0	203-01-00-5314	Firing Range Use Fee		1,000	1,000
256,186	256,186	256,186	256,186	203-01-00-5331	Transfer to Jail		240,000	240,000
468,042	473,130	508,200	447,915		Transfer Exp Totals:		560,849	532,504
				E6	Contingencies			
0	0	518,455	0	203-01-00-5401	Operating Contingencies		184,950	836,516
0	0	518,455	0		Contingencies Totals:		184,950	836,516
1,572,235	1,620,574	2,373,311	1,416,210		EXPENDITURES TOTALS:	13.71	2,356,332	2,871,332
				R65	Other Resources (Restr)			
51,885	0	0	0	203-02-00-3110	Insurance Proceeds		0	0
51,885	0	0	0		Other Resources (Restr) Totals:		0	0
51,885	0	0	0		REVENUES TOTALS:		0	0
				E2	Materials and Services			
24,331	0	0	0	203-02-00-4321	Office Supplies & Expense		0	0
24,767	0	0	0	203-02-00-4516	Repairs and Maintenance		0	0
2,855	0	0	0	203-02-00-4522	Small Equipment		0	0
51,953	0	0	0		Materials and Services Totals:		0	0
51,953	0	0	0		EXPENDITURES TOTALS:		0	0
1,964,535	2,745,091	2,373,311	2,568,377		FUND REVENUES		2,356,332	2,871,332
1,624,188	1,620,574	2,373,311	1,416,210		FUND EXPENSES	13.71	2,356,332	2,871,332
340,347	1,124,518	0	1,152,168		Community Corrections Fund Totals:		0	0

Fair Board – Fund 204

The attendance for the July 2016 fair was 34,816. That is an increase of 88% from the 2012 fair when the volunteer Fair Board took over. The 2017 fair will be the 6th year running under volunteers. Our ending balance as of June 2016 was \$32,266.36. Our total volunteer hours last year were around 5,300 hrs.

FY2017-2018 Highlights and Significant Changes

To tie to the County's mission statement this next year we plan to:

Serve:

- Remove old dead poplar trees along fence.
- Purchase a new tractor-mower with backhoe and bucket and possibly a manure spreader.
- Also will be adding two freezer-less faucets, one at the RV dump station, and one at the pavilion.
- Replace and paint the wood seats on the bleachers at the 4-H arena.
- Will be extending the waterline in soccer field 15 ft. and adding 4 freezer-less faucets by the rodeo livestock pens for carnival staff.

Engage:

- Move the bleachers at the rodeo arena back 7 feet to accommodate handicap seating.

Connect:

- Need to level the ground, fill in holes, and reseed grass between pavilion and floral building with help from the Longview-Kelso Kennel Club.

Innovate

- Continue with the indoor arena plans.

FY2016-2017 Accomplishments

Serve:

- The attendance for this years' fair totaled 34,816 resulting in an increase of 88% over the first year of the volunteer board running the fair. Revenue increased 29.8% since 2012.
- Removed all blackberries (12 truckloads totaling 9.6 tons) along the canal and over the sewage drain field.
- Repaired three waterline breaks.
- Put rock and gravel down behind the beef and dairy barn for better water drainage\.

Engage:

- Leveled the area along the canal by Gate 7 for better trailer parking and removed the burn pile and compost pile.

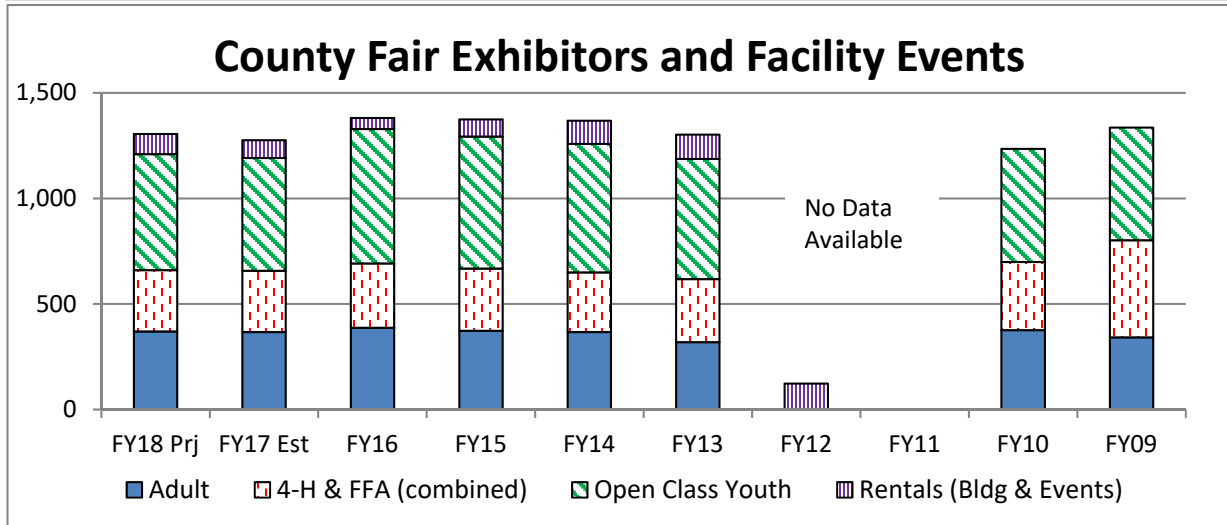
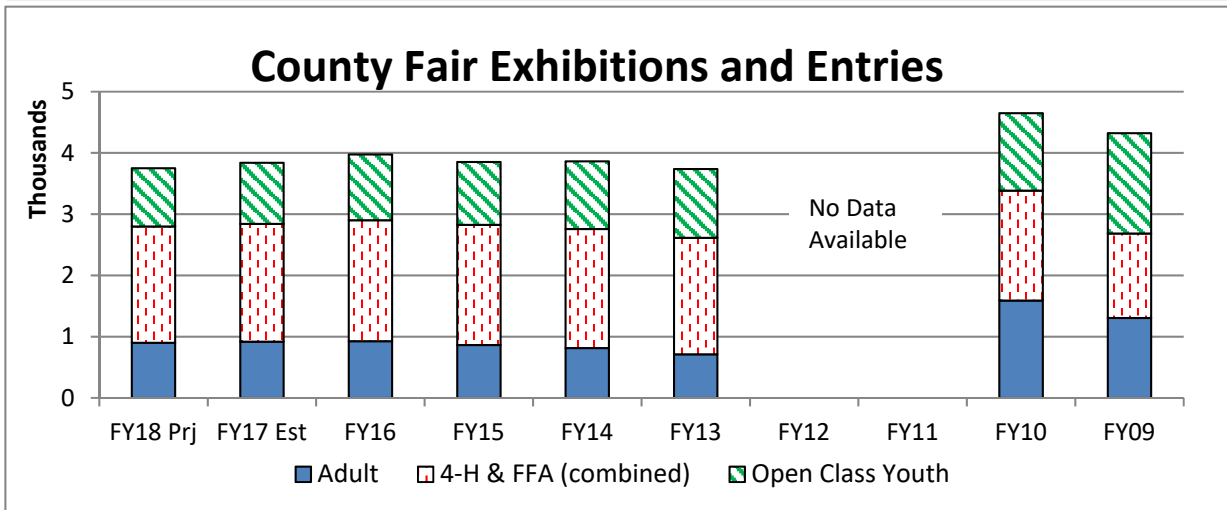
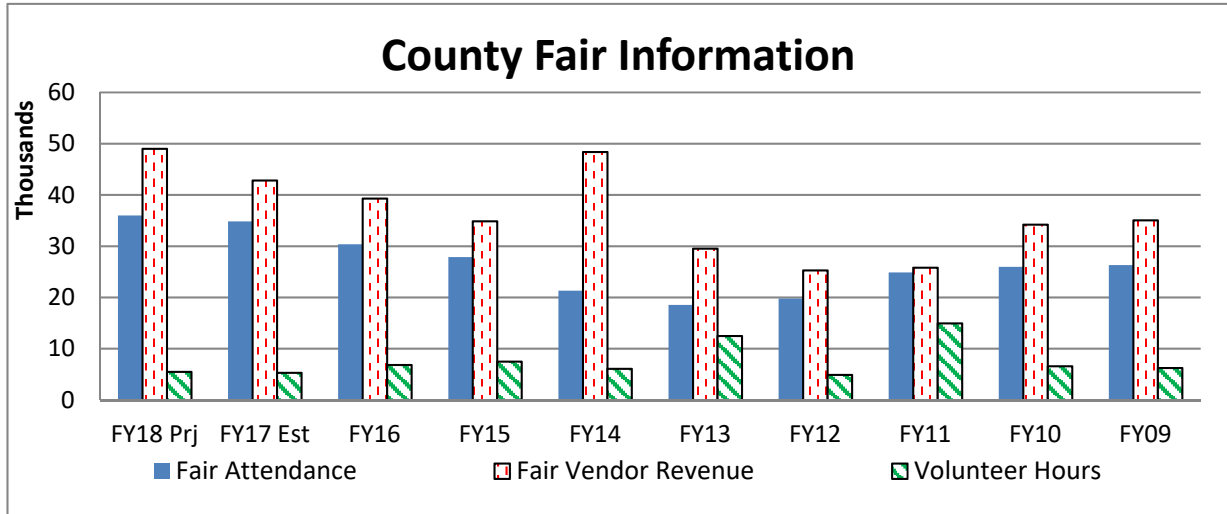
Connect:

- Water conservation district will be presenting their plans to put in new concrete floor and sidewalks with 4 ft. pads outside north and west doors in the Agriculture Building along with painting the inside before July with more upgrades to come.
- Replaced the Furnace in the 4-H Building.
- Signed a three-year contract with Rainier Amusements to be the carnival provider for the next three years.

Fair Board

Operating Indicators

Columbia County, Oregon



Columbia County

Fair Board Fund Account: 204

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	22,384	32,266	31,087	60,084	57,362
Total Beginning Balance	22,384	32,266	31,087	60,084	57,362
Intergovernmental	68,000	62,369	50,000	54,612	62,479
Fees, Permits, Fines, Service Charges	454,600	394,279	430,900	399,993	359,206
Other Resources	13,000	13,919	13,300	11,626	18,417
Current Year Restricted	535,600	470,567	494,200	466,231	440,101
Transfers from County Funds	50,000	0	0	0	0
Current Year Other Resources	50,000	0	0	0	0
Total Available Resources	607,984	502,833	525,287	526,315	497,462
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	392,153	460,595	442,959	464,025	385,871
Capital	50,000	0	0	8,749	20,192
Program Budget	442,153	460,595	442,959	472,774	406,063
Debt	0	0	0	0	0
Transfers Out (admin alloc)	37,338	19,855	19,855	21,675	31,315
Transfers Out (fund pymts)	0	0	10,000	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	479,491	480,450	472,814	494,449	437,379
Fund Contingency	128,493	0	52,473	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	607,984	480,450	525,287	494,449	437,379
Ending Fund Balance	0	22,384	0	31,866	60,084
No Mos Operating Reserve	3.93	0.58	1.42	0.82	1.87

Authorized Positions - Full Time Equivalents

FY18	0.00
FY17	0.00
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: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	21,076	26,583	0	7,009	0	2,226
Assigned	0	0	0	0	0	0	0
Restricted Fund Program Resources	18,748	11,165	33,501	57,362	117,490	121,726	(1,561)
Grant or Special Purpose (Rabinsky)	0	0	0	0	1,641	1,632	1,624
Total Fund Balance	18,748	32,241	60,084	57,362	126,141	123,358	2,289
Ending Fund Balance	128,493	18,748	32,241	60,084	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.

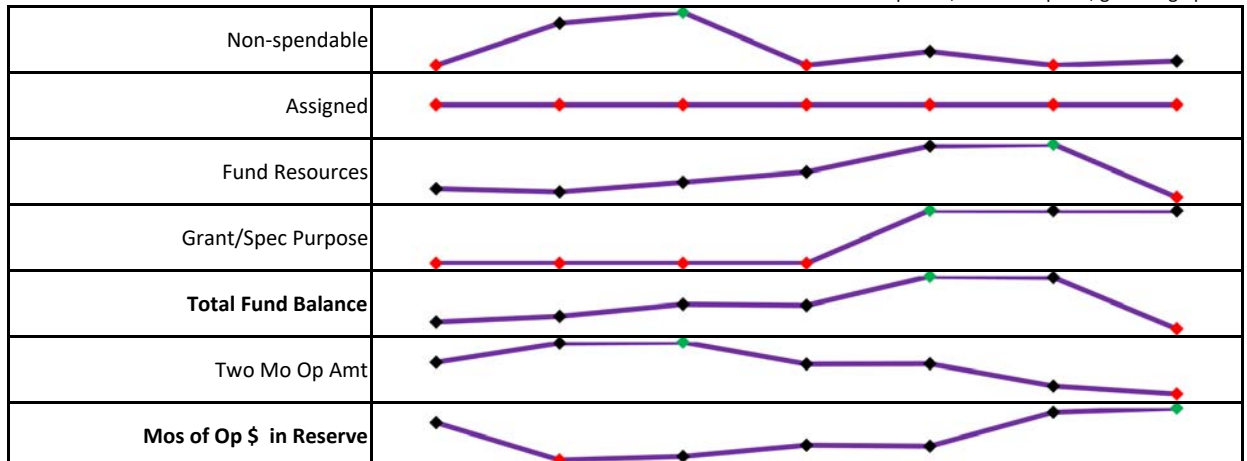
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	65,359	76,766	77,337	64,312	64,500	51,421	46,668
Months of Operating \$ in Reserve	3.93	0.49	0.83	1.87	1.78	4.91	5.29
Compliant with Policy?	yes	no	no	no	no	yes	yes
Operating Reserve Trend	Improving	Declining	Declining	Improving	Declining	Declining	Improving

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	3.35	0.57	0.29	0.87	1.78	3.64	4.73

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Fair Board Fund

Account: 204

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
57,362	33,501	31,087	11,165	204-00-00-3004	Restricted Cash Bal		18,748	18,748
0	26,583	0	21,076	204-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
57,362	60,084	31,087	32,241		Beginning Bal (Grants, Rsrve) Totals:		18,748	18,748
				R27	Fee,Srvce Chrg (Stat/Loc)			
812	335	300	722	204-00-00-3041	ATM Revenue		0	0
812	335	300	722		Fee,Srvce Chrg (Stat/Loc) Totals:		0	0
				R36	Grant: State, Local			
50,964	53,667	50,000	53,667	204-00-00-3095	Lottery Funds - Ag Dept.		53,000	53,000
50,964	53,667	50,000	53,667		Grant: State, Local Totals:		53,000	53,000
				R37	Grant, Donation: Private			
1,240	0	0	50	204-00-00-3130	Fair Donations		0	0
1,240	0	0	50		Grant, Donation: Private Totals:		0	0
				R55	Transfer Revenue			
0	0	0	0	204-00-00-3085	Fee from County Depts		0	50,000
0	0	0	0		Transfer Revenue Totals:		0	50,000
				R65	Other Resources (Restr)			
373	126	300	-63	204-00-00-3020	Interest on Investments		0	0
3,033	2,500	0	0	204-00-00-3110	Insurance Proceeds		0	0
0	0	0	145	204-00-00-3120	Miscellaneous Income		0	0
2,011	0	0	0	204-00-00-3122	Sale Surplus Asset		0	0
5,417	2,626	300	82		Other Resources (Restr) Totals:		0	0
115,794	116,712	81,687	86,761		General Fair REVENUES TOTALS:		71,748	121,748
				R25	Fees, Lic, Perm, Fines,			
1,560	1,993	1,000	600	204-01-00-3260	Storage Rentals		500	500
45,813	61,610	45,000	42,303	204-01-00-3261	Rentals		65,000	65,000
3,264	2,873	2,300	2,405	204-01-00-3262	Camping		2,800	2,800
45,458	23,145	35,000	15,700	204-01-00-3280	Deposits on Rentals		50,000	50,000
96,095	89,621	83,300	61,007		Fees, Lic, Perm, Fines, Totals:		118,300	118,300
				R37	Grant, Donation: Private			
0	200	0	0	204-01-00-3272	Fundraisers		0	0
0	200	0	0		Grant, Donation: Private Totals:		0	0
				R65	Other Resources (Restr)			
0	400	0	0	204-01-00-3254	Concert Revenue		0	0
13,000	9,000	13,000	6,885	204-01-00-3271	Track Lease		13,000	13,000
13,000	9,400	13,000	6,885		Other Resources (Restr) Totals:		13,000	13,000
109,095	99,221	96,300	67,892		Operations REVENUES TOTALS:		131,300	131,300

Columbia County

Fair Board Fund

Account: 204

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
1,913	2,149	1,900	1,665	204-01-00-4310	Telephone		2,500	2,500
4,554	4,030	3,500	2,120	204-01-00-4321	Office Supplies & Expense		2,000	2,000
2,090	2,233	2,000	1,308	204-01-00-4322	Copy Mach Maint & Supplies		2,100	2,100
9,517	4,416	9,000	3,605	204-01-00-4360	Supplies & Janitorial		5,500	5,500
11,651	13,782	13,000	11,917	204-01-00-4511	Electricity		14,000	14,000
7,014	6,344	6,500	7,679	204-01-00-4512	Fuel - Utilities		6,500	6,500
3,589	529	3,600	3,598	204-01-00-4513	Water		3,750	3,750
4,109	4,330	4,500	3,214	204-01-00-4514	Garbage Service		4,700	4,700
41,094	25,708	35,000	25,158	204-01-00-4516	Repairs and Maintenance		35,000	35,000
4,417	2,648	4,000	3,817	204-01-00-4540	Computer Maint		3,800	3,800
13,541	14,157	15,859	15,009	204-01-00-4588	Insurance and Fidelity Bonds		16,978	16,978
9,962	5,784	4,000	1,651	204-01-00-4701	Advertising and Publicity		4,000	4,000
0	192	500	121	204-01-00-4710	Mileage		300	300
3,635	5,164	3,000	8,032	204-01-00-4715	Vehicle Expense		6,000	6,000
5,753	3,684	5,000	3,163	204-01-00-4720	Conferences and Training		5,000	5,000
27,500	29,163	28,500	17,632	204-01-00-4722	Refunds		30,000	30,000
1,280	960	800	870	204-01-00-4730	Membership Dues		1,000	1,000
53,338	45,583	50,000	36,845	204-01-00-4841	Contract Labor		35,000	35,000
-241	0	0	0	204-01-00-4901	Other Expense		2,000	2,000
204,718	170,857	190,659	147,403		Materials and Services Totals:		180,128	180,128
E5 Transfer Exp								
31,315	21,675	19,855	14,891	204-01-00-4593	Central Administrative Charges		37,338	37,338
0	0	10,000	0	204-01-00-5305	Transfer to GF		0	0
31,315	21,675	29,855	14,891		Transfer Exp Totals:		37,338	37,338
E6 Contingencies								
0	0	52,473	0	204-01-00-5401	Operating Contingencies		78,493	128,493
0	0	52,473	0		Contingencies Totals:		78,493	128,493
236,033	192,532	272,987	162,294		Operations TOTALS:		295,959	345,959
R25 Fees, Lic, Perm, Fines								
83,984	84,755	85,000	92,844	204-02-00-3250	Fair Admissions		100,000	100,000
47,282	48,252	42,000	48,283	204-02-00-3251	Concessions		49,000	49,000
1,936	1,111	1,000	4,229	204-02-00-3252	Entry Fees		4,400	4,400
59,585	71,404	65,000	36,254	204-02-00-3253	Sponsorships		98,000	98,000
5,630	25,118	85,000	8,396	204-02-00-3256	Concert Revenue		0	0
2,269	2,899	2,500	2,494	204-02-00-3257	Open Horse Show Rev		2,900	2,900
4,537	4,225	3,800	3,050	204-02-00-3258	Jr. Rodeo Rev		4,000	4,000
5,090	6,122	3,000	2,349	204-02-00-3262	Camping		5,000	5,000
210,313	243,886	287,300	197,899		Fees, Lic, Perm, Fines, Totals:		263,300	263,300
R27 Fee.Srvce Chrg (Stat/Loc)								
19,082	24,473	20,000	23,136	204-02-00-3254	Parking Revenue		28,000	28,000
32,903	41,678	40,000	41,600	204-02-00-3255	Carnival Fees		45,000	45,000
51,985	66,151	60,000	64,736		Fee,Srvce Chrg (Stat/Loc) Totals:		73,000	73,000
R37 Grant, Donation: Private								
0	0	0	0	204-02-00-3272	Fundraiser		5,000	5,000
0	0	0	0		Grant, Donation: Private Totals:		5,000	5,000
262,298	310,037	347,300	262,635		County Fair REVENUES TOTALS:		341,300	341,300

Columbia County

Fair Board Fund

Account: 204

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
2,127	1,142	1,500	570	204-02-00-4321	Office Supplies & Exps		1,500	1,500
6,607	9,171	7,000	8,005	204-02-00-4401	Tickets and Office Contract		8,000	8,000
9,288	10,348	15,000	7,925	204-02-00-4402	Labor Contracts		9,500	9,500
31,697	33,766	40,000	34,878	204-02-00-4405	Rodeo Contract		35,000	35,000
4,001	3,478	3,200	3,245	204-02-00-4411	Premium Awards (Open)		2,800	2,800
2,991	2,115	1,500	1,587	204-02-00-4412	Ribbons and Trophies		1,200	1,200
1,753	1,693	1,800	1,071	204-02-00-4413	Judges Meals and Travel		1,100	1,100
2,000	1,517	2,000	1,289	204-02-00-4441	Professional Services		2,500	2,500
7,470	47,130	10,000	11,187	204-02-00-4444	Printing and Advertising		4,000	4,000
10,615	26,030	15,000	14,827	204-02-00-4451	Security		15,000	15,000
2,450	641	2,000	2,125	204-02-00-4454	Superintendent Services		2,125	2,125
712	964	1,000	1,086	204-02-00-4455	Judges Services		1,100	1,100
29,563	42,434	35,000	55,397	204-02-00-4456	Rental Expense		30,000	30,000
1,050	1,257	500	505	204-02-00-4457	Open Horse Show Xps		600	600
2,280	800	800	600	204-02-00-4458	Jr. Rodeo Xps		600	600
36,146	85,191	90,000	83,362	204-02-00-4503	Entertainment & Other Shows		60,000	60,000
5,733	7,671	8,000	11,633	204-02-00-4514	Garbage Service		12,000	12,000
7,527	7,905	8,500	6,304	204-02-00-4515	Restroom Services		6,000	6,000
6,869	9,195	9,500	9,067	204-02-00-4572	Parking		9,000	9,000
170,879	292,448	252,300	254,662		Materials and Services Totals:		202,025	202,025
170,879	292,448	252,300	254,662		County Fair TOTALS:		202,025	202,025
E3 Capital Outlay								
9,680	8,749	0	0	204-03-00-5010	Equipment Expenditure		35,000	35,000
10,512	0	0	0	204-03-00-5020	Facilities Improvement		15,000	15,000
20,192	8,749	0	0		Capital Outlay Totals:		50,000	50,000
20,192	8,749	0	0		Capital TOTALS:		50,000	50,000
R37 Grant, Donation: Private								
10,275	0	0	0	204-04-00-3500	Auction Committee Revenue		0	0
10,275	0	0	0		Grant, Donation: Private Totals:		0	0
10,275	0	0	0		Auction REVENUES TOTALS:		0	0
E2 Materials and Services								
10,275	0	0	0	204-04-00-4600	Auction Committee Expense		0	0
10,275	0	0	0		Materials and Services Totals:		0	0
10,275	0	0	0		Auction EXPENDITURES TOTALS:		0	0
R15 Beginning Bal (Grants, Rsrve)								
0	0	0	25	204-06-00-3004	Rodeo Court Begin Balance		3,636	3,636
0	0	0	25		Beginning Bal (Grants, Rsrve) Totals:		3,636	3,636
R37 Grant, Donation: Private								
0	745	0	10,094	204-06-00-3500	Rodeo Court Revenue		10,000	10,000
0	745	0	10,094		Grant, Donation: Private Totals:		10,000	10,000
0	745	0	10,119		Rodeo Court REVENUES TOTALS:		13,636	13,636
E2 Materials and Services								
0	720	0	4,046	204-06-00-4600	Rodeo Court Expense		10,000	10,000
0	720	0	4,046		Materials and Services Totals:		10,000	10,000
0	720	0	4,046		Rodeo Court TOTALS:		10,000	10,000
497,462	526,715	525,287	427,408		FUND REVENUES		557,984	607,984
437,379	494,449	525,287	421,003		FUND EXPENSES		557,984	607,984
60,084	32,266	0	6,405		Fairboard Fund Totals:		0	0

Commission on Children and Families Department - Fund 205

The Local Commissions (Commissions) were disbanded as of 2016 and management of the activities has transferred to the Oregon Department of Education (ODE) Early Learning Division (ELD) or the Youth Development Division (YDD).

The ELD completed the process to create an Early Learning hub which includes Columbia, Clatsop and Tillamook Counties. Healthy Start (now Healthy Families) funds now flow 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.

Columbia County

Commsn Children and Families Account: 205

Special Revenue Fund Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	3,366	20,043
Total Beginning Balance	0	0	0	3,366	20,043
Intergovernmental	0	0	0	34,258	211,243
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	31	108
Current Year Restricted	0	0	0	34,288	211,351
Transfers from County Funds	0	0	0	9,706	-1,041
Current Year Other Resources	0	0	0	9,706	-1,041
Total Available Resources	0	0	0	47,360	230,354
Expenditures					
Salary	0	0	0	5,265	13,992
Benefits	0	0	0	472	-462
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	5,738	13,530
Materials & Services	0	0	0	41,622	213,458
Capital	0	0	0	0	0
Program Budget	0	0	0	47,360	226,988
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	0	0	0	47,360	226,988
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	0	0	47,360	226,988
Ending Fund Balance	0	0	0	0	3,366
No Mos Operating Reserve				0	0.18

Authorized Positions - Full Time Equivalents

FY18	0.00
FY17	0.00 Closes in FY16
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: Proposed Budget Data

Cmsn Children and Family (closed FY16)

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	NA	NA	0	0	574	602	584
Assigned (cumulative PERS reserve)	NA	NA	0	1,041	0	0	0
Restricted Fund Program Resources	NA	NA	3,366	19,003	51,956	85,777	78,757
Grant or Special Purpose	NA	NA	0	0	0	0	0
Total Fund Balance	3,366	3,366	3,366	20,043	52,530	86,379	79,341
Ending Fund Balance	NA	NA	3,366	3,366	20,043	52,530	86,379

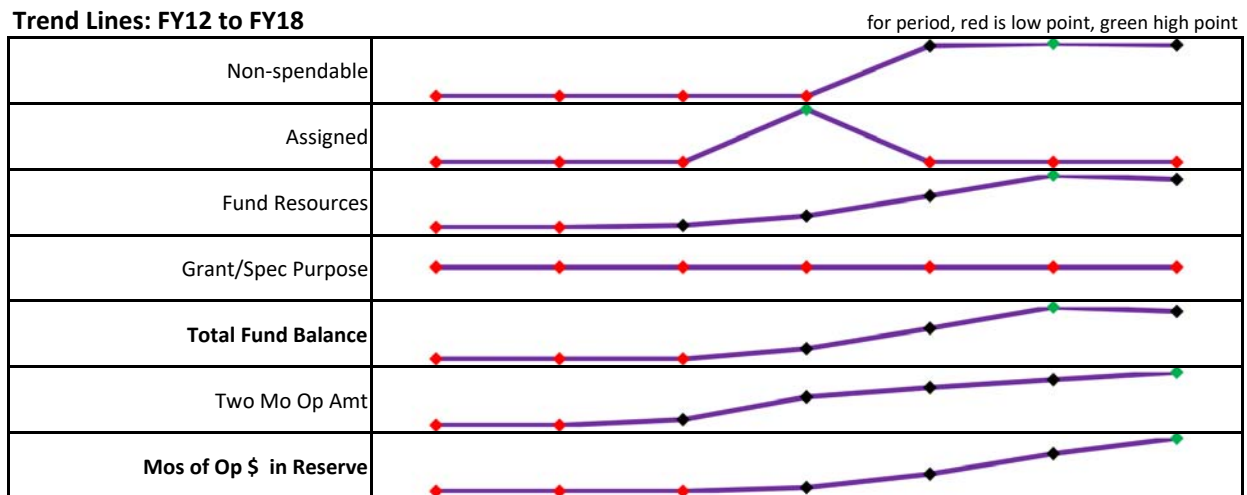
County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. **205 was exempt.**

	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	7,893	37,831	50,453	61,039	71,075
Months of Operating \$ in Reserve	NA	NA	NA	0.18	0.79	1.72	2.43
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	Declining	Declining	Declining	Improving

Looking ahead: Commission on Children and Family Fund closed in FY16. Services are delivered differently going forward.

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	0.85	1.00	2.08	2.83

Trend Lines: FY12 to FY18



Columbia County

Commsn on Children and Families

Account: 205

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
1,041	0	0	0	205-00-00-3002	Assigned Beginning Cash Bal		0	0
19,003	3,366	0	0	205-00-00-3004	Restricted Cash Bal		0	0
20,043	3,366	0	0		Beginning Bal (Grants, Rsrve) Totals:		0	0
				R35	Grant: Federal			
34,381	3,718	0	0	205-00-00-3068	Medicaid Earnings		0	0
34,381	3,718	0	0		Grant: Federal Totals:		0	0
				R36	Grant: State, Local			
176,862	30,540	0	0	205-00-00-3060	State Commiss Children & Fam		0	0
176,862	30,540	0	0		Grant: State, Local Totals:		0	0
				R55	Transfer Revenue			
0	9,706	0	0	205-00-00-3080	Transfer from General Fund		0	0
-1,041	0	0	0	205-00-00-3086	PERS Reserve		0	0
-1,041	9,706	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
104	-13	0	0	205-00-00-3020	Interest on Investments		0	0
4	44	0	0	205-00-00-3120	Misc Revenue		0	0
108	31	0	0		Other Resources (Restr) Totals:		0	0
230,354	47,360	0	0		REVENUES TOTALS:		0	0
				E1	Personal Services			
13,992	5,265	0	0	205-01-00-4002	CCCCF Director		0	0
1,070	403	0	0	205-01-00-4102	FICA Tax		0	0
16	27	0	0	205-01-00-4103	Workers' Compensation Ins.		0	0
2	2	0	0	205-01-00-4105	WBF		0	0
-1,550	41	0	0	205-01-00-4106	Unemployment Insurance		0	0
13,530	5,738	0	0		Personal Services Totals:		0	0
				E2	Materials and Services			
47,517	7,525	0	0	205-01-00-4324	Medicaid Expenses		0	0
91	0	0	0	205-01-00-4329	Commission Supplies & Expenses		0	0
162,353	33,947	0	0	205-01-00-4330	Grants Program		0	0
3,315	0	0	0	205-01-00-4331	Special Projects Funding		0	0
182	150	0	0	205-01-00-4588	Property Liability Ins.		0	0
213,458	41,622	0	0		Materials and Services Totals:		0	0
226,988	47,360	0	0		EXPENDITURES TOTALS:		0	0
230,354	47,360	0	0		FUND REVENUES		0	0
226,988	47,360	0	0		FUND EXPENSES		0	0
3,366	0	0	0		Comm on Children and Families Totals:		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 on-going focus of the fund is mental health services and support programs for developmentally disabled members of the community.

Specifically, one-time grants from federal or state agencies managed by sub-recipient agencies (non-profits or other local governments) doing work with and/or within the County that the state is unable to directly contract with are also held in this fund. The County plays a similar oversight and fiduciary role to the state and the relevant granting agency.

FY2017-2018 Highlights and Significant Changes

The FY18 proposed budget covers two programs:

- \$52,000 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.
- \$225,000 for a one-time federal Community Development Block Grant (CDBG) managed by Community Action Team (CAT), a local non-profit, that will serve low income home owners, allowing them to make critical maintenance investments in their homes. These repairs will help conserve the current level of livable low income housing stock available in Columbia County and neighboring counties.

FY2016-2017 Accomplishments

This year was the third in which 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.

The federal CDBG grant has gotten started though no reimbursements have been submitted to date. The CAT-County team has focused on grant compliance work in advance of the programmatic work with home owners.

Columbia County

Direct Grant Pass Throughs Account: 208

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	277,500	275,900	275,900	45,303	289,775
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	277,500	275,900	275,900	45,303	289,775
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	277,500	275,900	275,900	45,303	289,775
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	277,500	275,900	275,900	45,303	289,775
Capital	0	0	0	0	0
Program Budget	277,500	275,900	275,900	45,303	289,775
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	277,500	275,900	275,900	45,303	289,775
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	277,500	275,900	275,900	45,303	289,775
Ending Fund Balance	0	0	0	0	0
No Mos Operating Reserve					

Fund Balance Analysis and Trends: Proposed Budget Data

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." In 208, unless a restricted grant due to a timing issue has unspent funds at year end, fund balance will be zero.

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Restricted Fund Program Resources	0	0	0	0	0	0	220,295
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	0	0	0	0	0	0	220,295
Ending Fund Balance	0	0	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.**

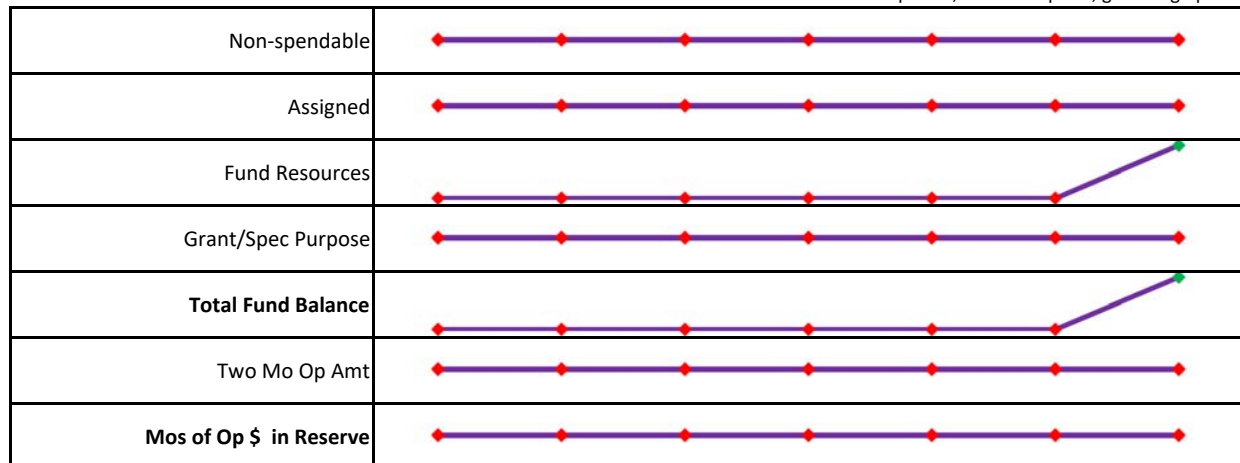
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Direct Grant Pass Throughs

Account: 208

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R36	Grant: State, Local			
44,223	45,303	50,400	24,468	208-02-00-3065	Mental Health Tax Receipts		52,000	52,000
103,429	0	0	0	208-02-01-3600	Col Co Dev Disab Funds		0	0
32,484	0	0	0	208-02-11-3600	Col Co CFAA Mental Health		0	0
109,640	0	0	0	208-02-12-3600	Col Co OWITS Mental Health		0	0
289,775	45,303	50,400	24,468	Grant: State, Local Totals:			52,000	52,000
289,775	45,303	50,400	24,468	REVENUES TOTALS:			52,000	52,000
				E2	Materials and Services			
44,223	45,303	50,400	24,468	208-02-00-4921	Mental Health Tax		52,000	52,000
6,008	0	0	0	208-02-00-4920	Col Co Mental Health Contract		0	0
97,421	0	0	0	208-02-01-4920	Col Co Dev Disab Contract		0	0
32,484	0	0	0	208-02-11-4920	Col Co CFAA Mental Health		0	0
109,640	0	0	0	208-02-12-4920	Col Co OWITS Contract		0	0
289,775	45,303	50,400	24,468	Materials and Services Totals:			52,000	52,000
289,775	45,303	50,400	24,468	EXPENDITURES TOTALS:			52,000	52,000
				R35	Grant: Federal			
0	0	225,500	0	208-04-00-3800	OEDD-Comm Dev Block Grant		225,500	225,500
0	0	225,500	0	Grant: Federal Totals:			225,500	225,500
0	0	225,500	0	CDBG REVENUES TOTALS:			225,500	225,500
				E2	Materials and Services			
0	0	225,500	0	208-04-00-4940	OEDD-Comm Dev Block Grant		225,500	225,500
0	0	225,500	0	Materials and Services Totals:			225,500	225,500
0	0	225,500	0	CDBG EXPENDITURES TOTALS:			225,500	225,500
289,775	45,303	275,900	24,468	FUND REVENUES			277,500	277,500
289,775	45,303	275,900	24,468	FUND EXPENSES			277,500	277,500
0	0	0	0	Direct Pass Through Totals:			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.

FY2017-2018 Highlights and Significant Changes

As a result of the current budget, the Survey Department intends to add a Survey Technician position in October 2017, bringing the total 209 fund staff level to .7 FTE. The staff increase will assure compliance with State mandated responsibilities and create a consistent corner restoration program to build upon.

The Survey Department will continue to focus on corners of high public concern and those most beneficial to the County GIS system.

FY2016-2017 Accomplishments

Through the Experience Works program, previously scanned Bearing Tree book files were organized and indexed to simplify the process of getting them online.

Restored Six key Government corners in the Fishhawk Lake area.

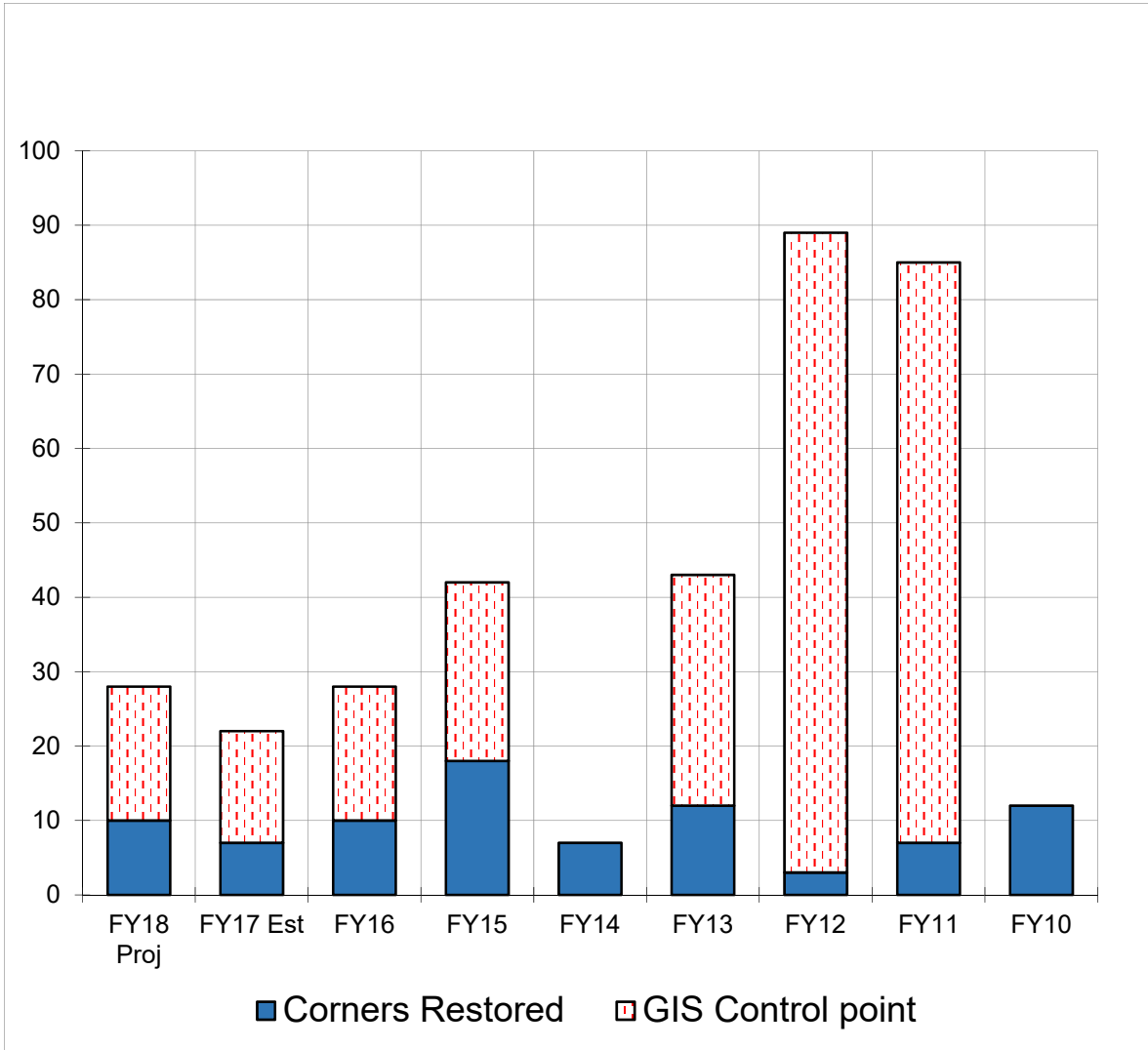
Perfect field safety record since 2008.

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

Special Revenue Fund Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	209,197	162,127	144,916	152,755	197,386
Total Beginning Balance	209,197	162,127	144,916	152,755	197,386
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	97,475	94,636	70,000	89,686	81,269
Other Resources	0	581	300	972	1,226
Current Year Restricted	97,475	95,216	70,300	90,657	82,495
Transfers from County Funds	0	0	0	0	-2,670
Current Year Other Resources	0	0	0	0	-2,670
Total Available Resources	306,672	257,343	215,216	243,412	277,211
Expenditures					
Salary	35,159	17,260	17,412	41,336	71,231
Benefits	21,316	7,654	7,848	19,309	28,755
PR Transfers (PERS Bond & Reserve)	2,376	1,741	1,757	5,123	7,861
Personnel	58,851	26,654	27,017	65,768	107,848
Materials & Services	9,260	5,608	10,494	2,043	2,166
Capital	0	0	0	0	0
Program Budget	68,111	32,262	37,511	67,811	110,014
Debt	0	0	0	0	0
Transfers Out (admin alloc)	11,394	15,884	15,884	13,475	14,441
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	79,506	48,145	53,395	81,286	124,456
Fund Contingency	227,166	0	161,821	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	306,672	48,145	215,216	81,286	124,456
Ending Fund Balance	0	209,197	0	162,127	152,755
No Mos Operating Reserve	40.02	77.81	51.77	28.69	16.66

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	0.58	
FY17 (no furloughs)	0.20	
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: Proposed Budget Data 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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	1,301	1,640	1,642	1,262
Assigned (cumulative PERS reserve)	0	0	0	2,670	0	0	0
Restricted Fund Program Resources	209,197	162,127	152,755	194,433	264,187	324,299	396,412
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	209,197	162,127	152,755	198,404	265,827	325,941	397,673
Ending Fund Balance	227,166	209,197	162,127	152,755	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.

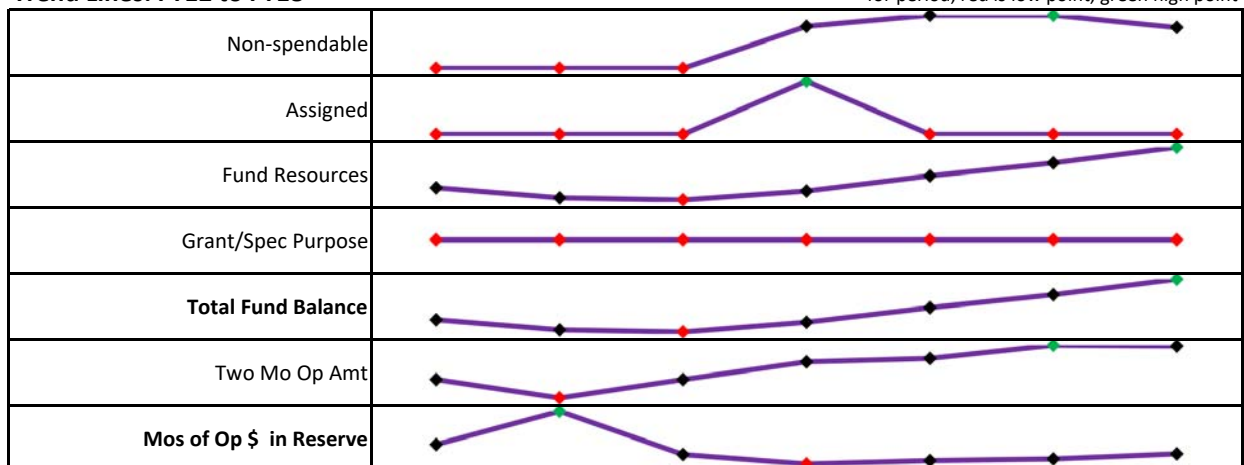
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	11,352	5,377	11,302	17,025	18,126	22,404	22,124
Months of Operating \$ in Reserve	40.02	77.81	28.69	17.94	21.75	23.73	29.46
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Improving	Improving	Declining	Declining	Declining	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	34.78	36.86	60.30	27.03	22.84	29.15	28.95

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County				Corner Restoration Fund		Account: 209		
Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
2,670	0	0	0	209-00-00-3002	Assigned Beginning Cash Bal		0	0
193,415	152,755	144,916	162,127	209-00-00-3004	Restricted Cash Bal		209,197	209,197
1,301	0	0	0	209-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
197,386	152,755	144,916	162,127	Beginning Bal (Grants, Rsrve) Totals:			209,197	209,197
				R25	Fees, Lic, Perm, Fines,			
81,269	89,686	70,000	74,680	209-00-00-3060	Public Land Preservation Fees		97,475	97,475
81,269	89,686	70,000	74,680	Fees, Lic, Perm, Fines, Totals:			97,475	97,475
				R55	Transfer Revenue			
-2,670	0	0	0	209-00-00-3086	PERS Reserve		0	0
-2,670	0	0	0	Transfer Revenue Totals:			0	0
				R65	Other Resources (Restr)			
846	972	300	1,052	209-00-00-3020	Interest on Investments		0	0
380	0	0	0	209-00-00-3120	Misc Revenue		0	0
1,226	972	300	1,052	Other Resources (Restr) Totals:			0	0
277,211	243,412	215,216	237,858	REVENUES TOTALS:			306,672	306,672
				E1	Personal Services			
63,122	41,004	17,412	12,839	209-01-00-4009	County Surveyor	0.20	17,770	17,770
8,109	332	0	0	209-01-00-4049	Survey Technician	0.38	18,548	17,389
7,960	2,008	815	601	209-01-00-4101	PERS ER		2,611	2,528
5,232	3,011	1,332	937	209-01-00-4102	FICA/Medicare		2,778	2,690
435	215	179	38	209-01-00-4103	Worker's Compensation		188	187
16,774	11,362	4,382	3,319	209-01-00-4104	Insurance		14,444	13,609
18	13	9	4	209-01-00-4105	WBF		18	18
-1,665	239	87	6	209-01-00-4106	Unemployment Insurance Pool		182	176
0	2,460	1,045	770	209-01-00-4109	PERS EE 6%		2,179	2,110
99,987	60,646	25,260	18,516	Personal Services Totals:		0.58	58,719	56,475
				E2	Materials and Services			
16	9	50	2	209-01-00-4321	Office Supplies		200	200
309	0	1,200	1,033	209-01-00-4350	Small Equip Computers		2,500	2,500
203	1,227	1,500	156	209-01-00-4360	Supplies		500	500
400	400	500	0	209-01-00-4525	Software		600	3,100
0	0	0	0	209-01-00-4531	Computer Equipment		1,500	1,500
799	220	244	135	209-01-00-4588	GL and Property Insurance		310	310
389	87	500	47	209-01-00-4711	Vehicle Fuel		600	600
0	0	250	0	209-01-00-4714	Vehicle Maintenance		300	300
51	0	0	0	209-01-00-4715	Vehicle Expense		0	0
0	100	250	0	209-01-00-4730	Membership dues		250	250
0	0	6,000	3,825	209-01-00-4841	Temp & Contract Services		0	0
2,166	2,043	10,494	5,198	Materials and Services Totals:			6,760	9,260
				E3	Capital Outlay			
0	0	0	0	209-01-00-5002	Equipment		2,500	0
0	0	0	0	Capital Outlay Totals:			2,500	0
				E5	Transfer Exp			
5,084	3,318	1,252	923	209-01-00-4107	PERS Bond		2,383	2,376
2,777	1,804	505	372	209-01-00-4108	PERS 822		1,053	0
14,441	13,475	15,884	11,913	209-01-00-4593	Central Administrative Charges		11,394	11,394
22,303	18,597	17,641	13,208	Transfer Exp Totals:			14,830	13,771
				e6	Contingencies			
0	0	161,821	0	209-01-00-5401	Operating Contingencies		223,862	227,166
0	0	161,821	0	Contingencies Totals:			223,862	227,166
124,456	81,286	215,216	36,921	EXPENDITURES TOTALS:		0.58	306,672	306,672
277,211	243,412	215,216	237,858	FUND REVENUES			306,672	306,672
124,456	81,286	215,216	36,921	FUND EXPENSES		0.58	306,672	306,672
152,755	162,127	0	200,937	Corner Preservation Fund Totals:			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.

FY2017-2018 Highlights and Significant Changes

A new provider for inmate phones and other services has been selected.

FY2016-2017 Accomplishments

A review of the Accounting System for Inmate Benefit Funds was conducted.

Columbia County

Inmate Benefit Fund Account: 210

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	190,506	118,271	13,992	30,157	28,165
Total Beginning Balance	190,506	118,271	13,992	30,157	28,165
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	113,549	111,621	50,000	147,571	72,734
Current Year Restricted	113,549	111,621	50,000	147,571	72,734
Transfers from County Funds	819	803	0	48	0
Current Year Other Resources	819	803	0	48	0
Total Available Resources	304,874	230,695	63,992	177,776	100,899
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	-392
Personnel	0	0	0	0	-392
Materials & Services	60,025	40,189	41,000	59,505	71,135
Capital	0	0	0	0	0
Program Budget	60,025	40,189	41,000	59,505	70,742
Debt	0	0	0	0	0
Transfers Out (admin alloc)	500	0	0	0	0
Transfers Out (fund pymts)	10,000	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	70,525	40,189	41,000	59,505	70,742
Fund Contingency	234,349	0	22,992	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	304,874	40,189	63,992	59,505	70,742
Ending Fund Balance	0	190,506	0	118,271	30,157
No Mos Operating Reserve	46.85	56.88	6.73	23.85	5.09

Authorized Positions - Full Time Equivalents

FY18	0.00
FY17	0.00
FY16	0.00
FY15	0.00
FY14	0.50
FY13	0.50
FY12	0.25
FY11	0.50

Fund Balance Analysis and Trends: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	774	813	644
Assigned (cumulative PERS reserve)	0	0	0	1,018	0	0	0
Restricted Fund Program Resources	190,506	118,271	30,157	26,129	44,103	67,086	56,983
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	190,506	118,271	30,157	27,147	44,877	67,899	57,627
Ending Fund Balance	234,349	190,506	118,271	30,157	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.

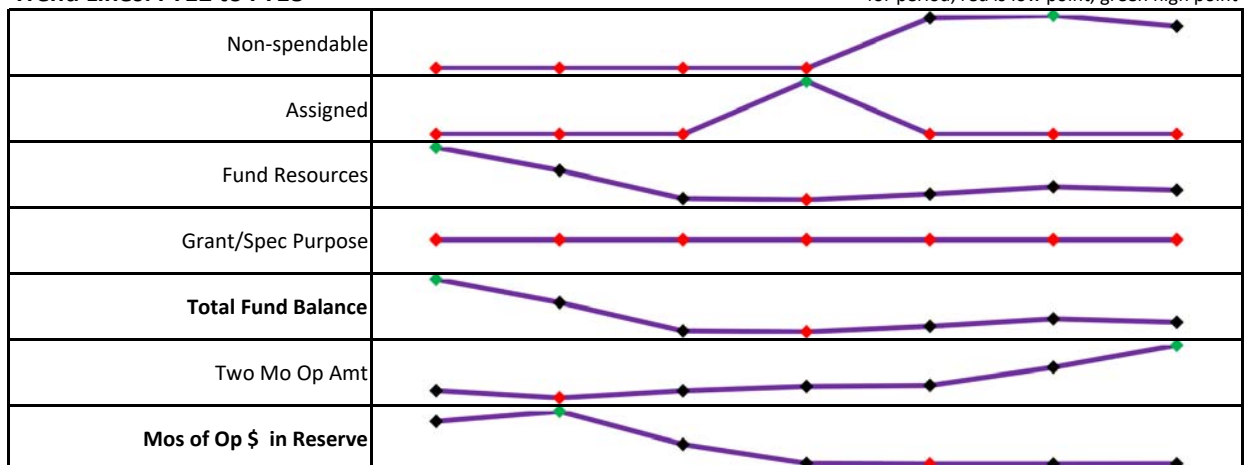
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	10,004	6,698	9,917	11,856	12,355	20,424	30,328
Months of Operating \$ in Reserve	46.85	56.88	23.85	5.09	4.39	4.39	4.48
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Improving	Improving	Improving	Declining	Declining	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	46.85	38.09	35.31	6.08	4.41	7.14	6.57

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Inmate Benefit Fund

Account: 210

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
1,018	0	0	0	210-00-00-3002	Assigned Begin Bal		0	0
27,147	30,157	13,992	118,271	210-00-00-3004	Restricted Cash Bal		190,506	190,506
28,165	30,157	13,992	118,271		Beginning Bal (Grants, Rsrve) Totals:		190,506	190,506
				R55	Transfer Revenue			
-1,018	0	0	0	210-00-00-3086	PERS Reserve		0	0
-1,018	0	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
14	197	0	590	210-00-00-3020	Interest on Investments		200	200
20,205	30,896	26,000	21,317	210-00-00-3061	Commissary Profits Rev		30,000	30,000
53,518	24,379	24,000	14,758	210-00-00-3062	Telephone Commission		24,174	24,174
0	57,409	0	16,545	210-00-00-3063	Phone Card Sales		40,200	40,200
0	48	0	334	210-00-00-3065	Adjudication and Fines		819	819
0	262	0	108	210-00-00-3066	Copies		263	263
0	1,961	0	956	210-00-00-3067	Envelope		2,340	2,340
0	280	0	0	210-00-00-3068	Facility Sold		0	0
0	1,516	0	810	210-00-00-3069	Haircut		1,982	1,982
0	1,306	0	430	210-00-00-3070	Hygiene Kit		1,051	1,051
0	46	0	15	210-00-00-3071	IDs		37	37
0	157	0	34	210-00-00-3072	Legal Copies		83	83
0	2,812	0	1,630	210-00-00-3073	Medical		3,990	3,990
0	0	0	252	210-00-00-3074	Medical Kyte		617	617
0	302	0	389	210-00-00-3075	Medical Visit		953	953
0	689	0	211	210-00-00-3076	Medications		516	516
0	10,227	0	5,004	210-00-00-3077	Processing Fee		7,144	7,144
0	9	0	0	210-00-00-3078	Special Diet		0	0
16	15,122	0	0	210-00-00-3120	Misc Revenue		0	0
73,752	147,619	50,000	63,381		Other Resources (Restr) Totals:		114,367	114,367
100,899	177,776	63,992	181,652		REVENUES TOTALS:		304,874	304,874
				E1	Personal Services			
-392	0	0	0	210-01-00-4106	Unemployment Insurance		0	0
-392	0	0	0		Personal Services Totals:		0	0
				E2	Materials and Services			
510	62	0	816	210-01-00-4360	Supplies		25	25
70,798	59,443	41,000	32,539	210-01-00-4379	Inmate Benefit Expense		60,000	60,000
-173	0	0	0	210-01-00-4705	Bank Fees		0	0
71,135	59,505	41,000	33,355		Materials and Services Totals:		60,025	60,025
				E5	Transfer Exp			
0	0	0	0	210-01-00-4593	Admin Alloc		500	500
0	0	0	0	210-01-00-5331	Transfer to Jail - Program		10,000	10,000
0	0	0	0		Transfer Exp Totals:		10,500	10,500
				E6	Contingencies			
0	0	22,992	0	210-01-00-5401	Operating Contingencies		234,349	234,349
0	0	22,992	0		Contingencies Totals:		234,349	234,349
70,742	59,505	63,992	33,355		EXPENDITURES TOTALS:		304,874	304,874
100,899	177,776	63,992	181,652		FUND REVENUES		304,874	304,874
70,742	59,505	63,992	33,355		FUND EXPENSES		304,874	304,874
30,157	118,271	0	148,297		Inmate Benefit Expense Fund Totals:		0	0

Courthouse Security Fund - Fund 211

This fund accounts for revenues received from the State of Oregon, local cities and the Justice Court of Columbia County that represents a percentage of fines paid. The disbursement of the funds is determined by the courthouse security committee, which is made up of the Presiding Judge, the Sheriff, the Jail commander, one Commissioner and the Director of General Services.

The purpose of the fund is to provide security for the Court operations including the transport of prisoners.

FY2017-2018 Highlights and Significant Changes

The State of Oregon provides the largest revenue source for this activity. The State budgets on a biennial basis and has not yet completed its own budget process for the FY18 and FY19 County budget periods. Early indications are that less revenue will be available for court security fund purposes next year. The FY18 proposed budget is projected to drop 4%.

The largest cost of the year is consistent with prior years: reimbursement of the jail for a portion of the cost of deputies charged with transport of prisoners to the courthouse.

The contingency of \$134,000 available in FY18 is 74% of the total annual expense budget, allowing the fund to invest in other projects should they emerge during the year.

FY2016-2017 Accomplishments

As has been true in this fund the last several years, annual expense, excluding contingency, has exceeded annual revenues.

Because of the diminishing fund balance level of this fund, for FY17 the transfer to the jail to cover the cost of deputies at the Courthouse and to transport prisoners stayed at \$32,000, an amount which does not reimburse the full cost of deputies assigned to the courthouse.

Columbia County

CourtHouse Security Fund Account: 211

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	132,445	131,385	106,634	118,560	93,806
Total Beginning Balance	132,445	131,385	106,634	118,560	93,806
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	39,168	40,800	22,620	39,073	52,157
Other Resources	1,000	960	0	756	539
Current Year Restricted	40,168	41,760	22,620	39,830	52,696
Transfers from County Funds	9,200	7,200	7,200	7,315	10,659
Current Year Other Resources	9,200	7,200	7,200	7,315	10,659
Total Available Resources	181,813	180,345	136,454	165,705	157,161
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	3,500	3,500	3,500	0	1,722
Capital	10,000	10,000	10,000	0	0
Program Budget	13,500	13,500	13,500	0	1,722
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	34,418	34,400	33,491	34,319	36,878
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	47,918	47,900	46,991	34,319	38,601
Fund Contingency	133,895	0	89,463	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	181,813	47,900	136,454	34,319	38,601
Ending Fund Balance	0	132,445	0	131,385	118,560
No Mos Operating Reserve	459.07	454.1	306.73		826.01

Fund Balance Analysis and Trends: Proposed Budget Data

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.

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Restricted Fund Program Resources	132,445	131,385	118,560	93,806	91,932	68,883	68,363
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	132,445	131,385	118,560	93,806	91,932	68,883	68,363
Ending Fund Balance	133,895	132,445	131,385	118,560	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.

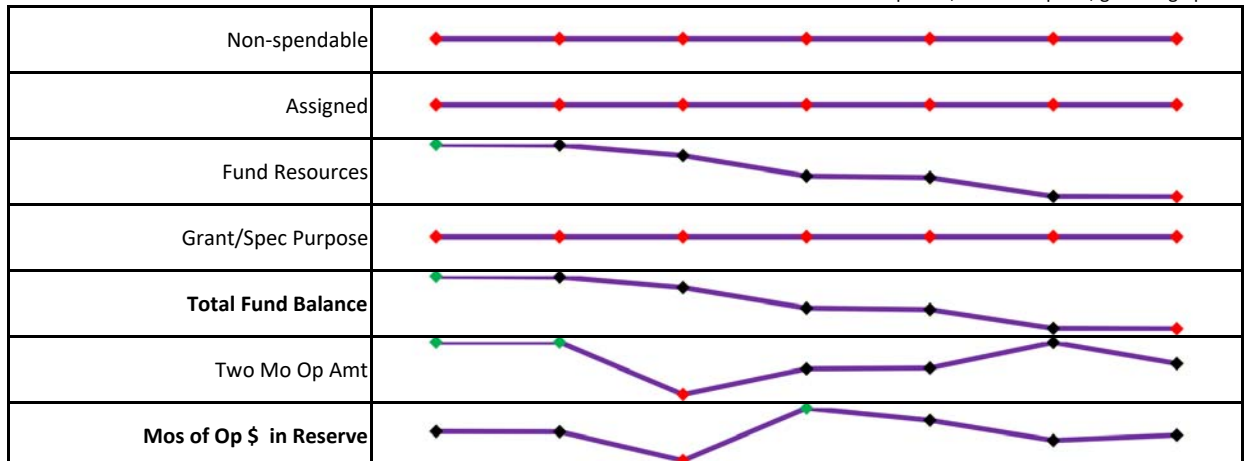
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	583	583	0	287	296	579	344
Months of Operating \$ in Reserve	459.07	454.10	NA	826.01	634.54	317.57	400.29
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Improving	NA	NA	Improving	Improving	Declining	#DIV/0!

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	459.07	454.10	450.46	NA	653.54	621.86	237.95

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Courthouse Security Fund

Account: 211

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
93,806	118,560	106,634	131,385	211-00-00-3004	Restricted Cash Bal		132,445	132,445
93,806	118,560	106,634	131,385		Beginning Bal (Grants, Rsrve) Totals:		132,445	132,445
				R36	Grant: State, Local			
52,157	39,073	22,620	30,935	211-00-00-3090	Payments from Court Fines		39,168	39,168
52,157	39,073	22,620	30,935		Grant: State, Local Totals:		39,168	39,168
				R55	Transfer Revenue			
10,659	7,315	7,200	5,441	211-00-00-3085	Justice Court Transfer		9,200	9,200
10,659	7,315	7,200	5,441		Transfer Revenue Totals:		9,200	9,200
				R65	Other Resources (Restr)			
539	756	0	819	211-00-00-3020	Interest on Investments		1,000	1,000
539	756	0	819		Other Resources (Restr) Totals:		1,000	1,000
157,161	165,705	136,454	168,580		REVENUES TOTALS:		181,813	181,813
				E2	Materials and Services			
1,722	0	3,500	0	211-01-00-4360	Supplies/Security Off.Support		3,500	3,500
1,722	0	3,500	0		Materials and Services Totals:		3,500	3,500
				E3	Capital Outlay			
0	0	10,000	0	211-01-00-5001	Capital Purchases		10,000	10,000
0	0	10,000	0		Capital Outlay Totals:		10,000	10,000
				E5	Transfer Exp			
2,832	2,319	1,491	0	211-00-00-4910	Administrative Fee 5%		2,418	2,418
2,046	0	0	0	211-01-00-5330	Transfer to County Fund		0	0
32,000	32,000	32,000	32,000	211-01-00-5331	Transfer to Jail		32,000	32,000
36,878	34,319	33,491	32,000		Transfer Exp Totals:		34,418	34,418
				E6	Contingencies			
0	0	89,463	0	211-01-00-5401	Operating Contingencies		133,895	133,895
0	0	89,463	0		Contingencies Totals:		133,895	133,895
38,601	34,319	136,454	32,000		EXPENDITURES TOTALS:		181,813	181,813
157,161	165,705	136,454	168,580		FUND REVENUES		181,813	181,813
38,601	34,319	136,454	32,000		FUND EXPENSES		181,813	181,813
118,560	131,385	0	136,580		Courthouse Security Expense Totals:		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.

FY2017-2018 Highlights and Significant Changes

The budget proposed for FY17 does not anticipate significant changes to State revenue. Costs of the library will be higher this year to accommodate improving the collection of materials to meet demand in specific areas of practice.

FY2016-17 Accomplishments

A remodeling project was undertaken during the year to add new carpeting, improved lighting and enhanced meeting/conference space. In addition, computers useable by attorneys and the public were installed for accessing on-line legal research tools.

Columbia County

Law Library Account: 213

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	126,922	144,188	125,014	150,872	150,858
Total Beginning Balance	126,922	144,188	125,014	150,872	150,858
Intergovernmental	40,405	42,089	42,089	42,089	39,791
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	700	700	700	978	787
Current Year Restricted	41,105	42,789	42,789	43,067	40,578
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	168,028	186,977	167,803	193,939	191,436
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	64,548	51,555	51,555	42,429	27,686
Capital	8,000	8,000	8,000	7,321	888
Program Budget	72,548	59,555	59,555	49,751	28,574
Debt	0	0	0	0	0
Transfers Out (admin alloc)	500	500	500	0	1,990
Transfers Out (fund pymts)	0	0	0	0	10,000
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	73,048	60,055	60,055	49,751	40,565
Fund Contingency	94,980	0	107,748	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	168,028	60,055	167,803	49,751	40,565
Ending Fund Balance	0	126,922	0	144,188	150,872
No Mos Operating Reserve	17.66	29.54	25.08	40.78	65.39

Fund Balance Analysis and Trends: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	16,764	0	0	0	0	2,088
Assigned	0	0	0	0	0	0	0
Restricted Fund Program Resources	126,922	127,424	144,916	150,858	155,247	147,585	143,160
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	126,922	144,188	144,916	150,858	155,247	147,585	145,248
Ending Fund Balance	94,980	126,922	144,188	144,916	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.

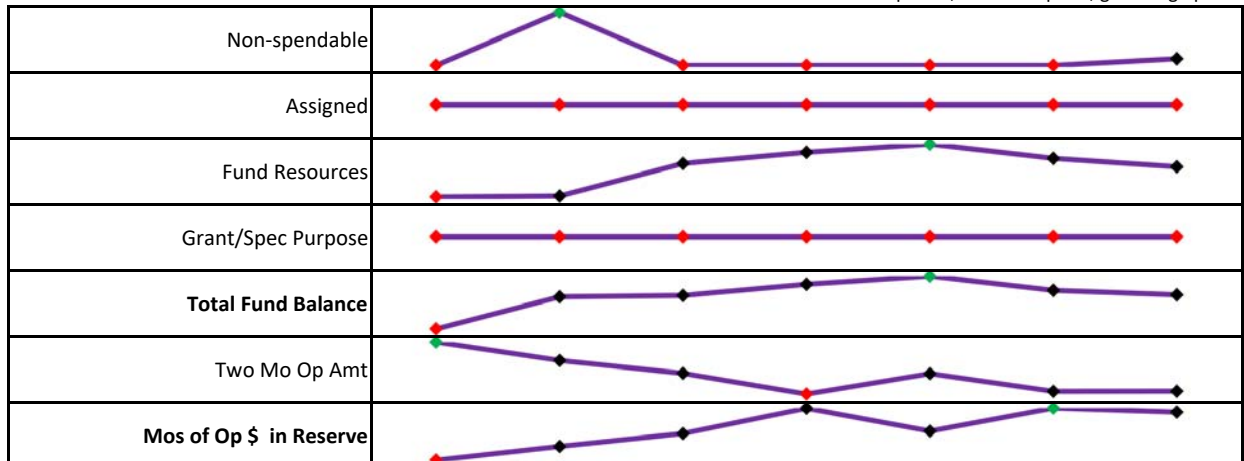
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	10,758	8,592	7,072	4,614	7,033	4,931	4,961
Months of Operating \$ in Reserve	17.66	29.54	40.78	62.81	42.90	62.97	59.50
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Declining	Improving	Declining	Improving	Improving

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	17.64	23.60	29.66	40.99	65.39	44.15	59.86

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Law Library

Account: 213

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
150,858	144,916	125,014	127,424	213-00-00-3004	Restricted Cash Bal		126,922	126,922
0	5,956	0	16,764	213-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
150,858	150,872	125,014	144,188		Beginning Bal (Grants, Rsrve) Totals:		126,922	126,922
				R36	Grant: State, Local			
39,791	42,089	42,089	42,089	213-00-00-3250	Filing Fees		40,405	40,405
39,791	42,089	42,089	42,089		Grant: State, Local Totals:		40,405	40,405
				R65	Other Resources (Restr)			
787	978	700	920	213-00-00-3020	Interest on Investments		700	700
787	978	700	920		Other Resources (Restr) Totals:		700	700
191,436	193,939	167,803	187,196		REVENUES TOTALS:		168,028	168,028
				E2	Materials and Services			
0	0	2,735	0	213-01-00-4310	Telephone/Misc Supplies		2,735	2,735
0	0	5,500	0	213-01-00-4531	Computer Supplies		5,500	5,500
18,900	18,900	18,900	14,175	213-01-00-4580	Rent		18,900	18,900
501	587	600	535	213-01-00-4588	Property Liability Ins.		690	690
5,956	21,145	17,820	30,550	213-01-00-4753	Contract Services		30,723	30,723
2,329	1,798	6,000	6,797	213-01-00-4974	Law Publications		6,000	6,000
27,686	42,429	51,555	52,057		Materials and Services Totals:		64,548	64,548
				E3	Capital Outlay			
0	5,432	0	0	213-01-00-5001	Computer & Furnishings		0	0
888	1,889	8,000	2,023	213-01-00-5028	Books		8,000	8,000
888	7,321	8,000	2,023		Capital Outlay Totals:		8,000	8,000
				E5	Transfer Exp			
1,990	0	500	375	213-01-00-4593	Central Administrative Charges		500	500
10,000	0	0	0	213-01-00-5313	Transfer to Mediation		0	0
11,990	0	500	375		Transfer Exp Totals:		500	500
				E6	Contingencies			
0	0	107,748	0	213-01-00-5401	Operating Contingencies		94,980	94,980
0	0	107,748	0		Contingencies Totals:		94,980	94,980
40,565	49,751	167,803	54,455		EXPENDITURES TOTALS:		168,028	168,028
191,436	193,939	167,803	187,196		FUND REVENUES		168,028	168,028
40,565	49,751	167,803	54,455		FUND EXPENSES		168,028	168,028
150,872	144,188	0	132,741		Law Library Fund Totals:		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.

FY2017-2018 Highlights and Significant Changes

This FY18 is the first year in a decade that this fund will not budget activities as it is anticipated the final project will close in May 2017.

Nevertheless, during the course of FY18 the final close out work for County staff, its contracted project manager, Community Action Team (CAT), and partners at the Oregon Office of Emergency Management will be conducted to assure the complex compliance tasks related to the decade-long recovery work are appropriately finalized.

FY2016-2017 Accomplishments

The final project in the portfolio of grants, projects and activities responding to the 2007 disaster will close this year. This project is for a commercial entity which will sell and demolish its building in the wake of the flooding.

In addition, a small remnant of the donations collected and the interest earned on those private donations in the early aftermath of the flooding has been retained to cover unanticipated costs. Its final disposition will also be carried out in FY17.

Over the years, individual homeowners, businesses, non-profits and local institutions including the Vernonia School District carried out building rehabilitation (primarily elevations) projects or purchase/demolition actions funded by a combination of FEMA, state, private donors, insurance and those directly affected. These activities were supported by CAT, Columbia County staff and elected officials, Vernonia officials and municipal staff, State of Oregon elected and appointed officials as well as members of the community of Vernonia and its neighbors throughout Columbia, Washington and nearby Counties.

Columbia County

Vernonia Flood Recov Unmet Needs Account: 215

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	9,548	0	103,602	17,904
Total Beginning Balance	0	9,548	0	103,602	17,904
Intergovernmental	0	300,742	300,000	-10,983	1,014,619
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	46	0	58	12,658
Current Year Restricted	0	300,788	300,000	-10,925	1,027,276
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	310,336	300,000	92,678	1,045,180
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	310,336	300,000	83,130	941,577
Capital	0	0	0	0	0
Program Budget	0	310,336	300,000	83,130	941,577
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	0	310,336	300,000	83,130	941,577
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	310,336	300,000	83,130	941,577
Ending Fund Balance	0	0	0	9,548	103,602
No Mos Operating Reserve					

Fund Balance Analysis and Trends: Proposed Budget Data 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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	690,323	606,644
Assigned	0	0	0	0	0	0	0
Restricted Fund Program Resources	0	9,548	9,490	17,904	8,715	(23,513)	(10,092)
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	0	9,548	9,490	17,904	8,715	666,810	596,552
Ending Fund Balance	0	0	9,548	9,490	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.**

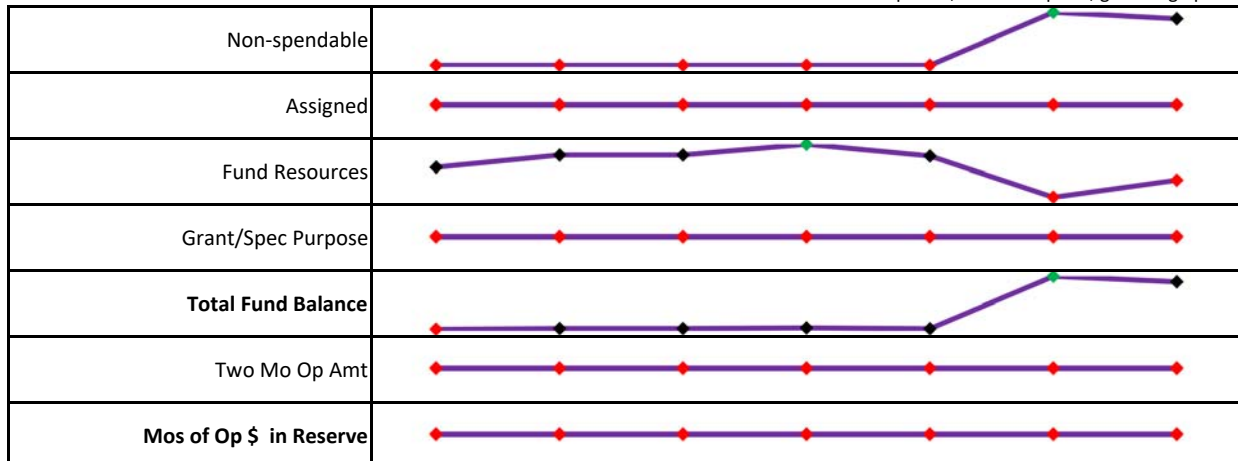
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County **Vernonia Flood Recov Unmet Needs** **Account: 215**

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
12,746	9,490	0	9,548	215-00-00-3004	Restricted Cash Bal		0	0
5,157	0	0	0	215-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
0	94,113	0	0	215-00-02-3005	FEMA Escrow Beg Bal		0	0
17,904	103,602	0	9,548		Beginning Bal (Grants, Rsrve) Totals:		0	0
				R35	Grant: Federal			
21,026	0	0	0	215-00-00-3508	Pass Through Revenue		0	0
-2,237	0	0	0	215-00-02-3852	FEMA FMA 1		0	0
31,160	0	0	0	215-00-03-3852	FEMA HMGP		0	0
400,270	0	0	0	215-00-08-3852	School OEM/FEMA FMA 4		0	0
363,997	0	0	0	215-00-10-3852	FEMA 1733-17 Vernonia Hlth Ctr		0	0
0	0	300,000	0	215-00-11-3852	FEMA 4055-14 Photo Solns		0	0
200,403	-10,983	0	0	215-00-12-3852	FEMA 1824 Vernonia Senior Ctr		0	0
1,014,619	-10,983	300,000	0		Grant: Federal Totals:		0	0
				R65	Other Resources (Restr)			
-5	58	0	57	215-00-00-3020	Interest on Investments		0	0
12,662	0	0	0	215-00-00-3100	Reimbursement of Expenses		0	0
12,658	58	0	57		Other Resources (Restr) Totals:		0	0
1,045,180	92,678	300,000	9,606		REVENUES TOTALS:		0	0
				E2	Materials and Services			
936	0	0	0	215-01-00-4321	Supplies		0	0
28,689	0	0	0	215-00-00-4994	Pass Through Expense		0	0
0	0	0	0	215-00-02-4973	FEMA FMA 1 xps		0	0
36,238	0	0	0	215-00-03-4973	FEMA HMGP xps		0	0
5,157	0	0	0	215-00-07-4973	Haz Mit FMA 3		0	0
400,270	0	0	0	215-00-08-4973	School FMA 4		0	0
363,997	0	0	0	215-00-10-4973	FEMA 1733-17 Vernonia Hlth Ctr		0	0
0	0	300,000	0	215-00-11-4973	FEMA 4055-14 Photo Solns		0	0
106,290	83,130	0	0	215-00-12-4973	FEMA 1824 Vernonia Senior Ctr		0	0
941,577	83,130	300,000	0		Materials and Services Totals:		0	0
941,577	83,130	300,000	0		EXPENDITURES TOTALS:		0	0
1,045,180	92,678	300,000	9,606		FUND REVENUES		0	0
941,577	83,130	300,000	0		FUND EXPENSES		0	0
103,602	9,548	0	9,606		nmet Needs Fund Vernonia Fld Totals:		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 to the Portland Metro Area and to 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. CC Rider also provides 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.

FY2017-2018 Highlights and Significant Changes

We are continuing our work and coordination with the North West Oregon Transit Alliance. This partnership connects five NW Oregon Transit Agencies in five different counties for better transit connectivity in NW Oregon. In FY 15 we did obtain an Inter-City grant from the Oregon Department of Transportation for FY16 and FY17 that has allowed Sunset Empire Transportation and Columbia County to jointly operate a route that goes from Portland Amtrak/Greyhound station to Astoria with the meet point at the Rainier Transit Center. This grant has allowed us to restart our weekend service. The service connects riders with Amtrak and Greyhound in Longview/Kelso Washington. This is a biennial grant and we have reapplied for the 2018-19 biennium.

In January, 2017, CC Rider successfully got the plans for the Rainier Transit Center through the planning process with the City of Rainier. This project was awarded a grant from the Oregon Transportation Commission for \$542,646 in Connect Oregon funds to build a new transit center in Rainier. The plan calls for a traditional style building with restrooms, waiting areas, ticket window and break room for drivers. There is parking for about 11 vehicles onsite, with additional parking on surrounding streets. The match amount needed for this project is provided by the Federal Transit Administration 5311F Inter-City funding. Connect V funding is from lottery backed bonds. One aspect of the project that CC Rider is working on in conjunction with the Clatskanie PUD is to have the park and ride lot have an electric vehicle charging station. Such a device could help to augment our cash collection. We will also be thinking of developing EVCS at St Helens and Scappoose, should Rainier prove effective.

Service delivery have been stagnant over the past year and community contributions and fare revenues have not grown as expected hindering the system's ability to address capacity issues. Without increased local cash dollars to match Federal and State grants we are unable to fully address the needs of our residents and riders, including the elderly/disabled and special needs groups, such as veterans and the general public riders.

We selected a new contractor for operations (MTR Western) and have established a very good working relationship with them.

CC Rider hired a new Transit Administrator in January 2017. The new administrator has a new Transit Coordinator beginning in April of 2017. A new Finance Assistant was also hired in July of 2017.

FY 2016-2017 Accomplishments

We continue to out-source our bus repairs for some of the most critical repairs, but with MTR Western, CC Rider has significantly reduced the need to send out typical maintenance needs and repairs as additional mechanic services have been provided by MTR Western.

While we received incidental use approval from the Oregon Department of Transportation (ODOT-PT) and the Federal Transit Administration (FTA) to set up a county vehicle maintenance program, we still have not been able to completely get that service off the ground and operating. However, we do plan on continuing to work toward this goal because the initiation of 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 and from which we are still feeling the effects. However, CC Rider was able to begin medical service into the Portland Metro Area, five-days per week in 2016. We provide this service through the use of medical T-19 program and funds. We were able to increase the number of Medicaid rides after a review of our prices, which has helped generate much needed revenue.

In early 2017, the Columbia County Board of Commission approved an agreement to work with Sunset Empire Transit District to develop a feasibility study to look at the possibility of merging the two operations. The study will also make recommendations about the pros and cons of becoming a separate transit district, apart from Sunset Empire.

In 2012, CC Rider data shows that the system provided 105,000 rides. The 2015 data showed that CC Rider provided just over 84,000 rides. The 2016 data shows an increase to over 95,400 rides across all of our service. So, the data is showing that CC Rider is once again increasing ridership. With this increase, it's going to be even more critical that the service maintains a fleet of capable vehicles. This will be our biggest issue with our aging fleet.

Elderly/Disabled rider numbers are a growing segment of our service and with the proposed Portland Community College facility to be built in Scappoose we anticipate additional stress on our public transit system if stable funding isn't provided.

Data shows that about 71% of Columbia County Workers continue to 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 account for 26% of the jobs (5,717 jobs) in Washington County

which is 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. Cowlitz County, Washington, accounts 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.

In the aftermath of the 2012 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 meet medical and life needs. 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 in working on a volunteer basis.

In March 2017, CC Rider implemented a program to sell monthly passes and bulk single-ride tickets online. We implemented this to improve bus driver performance and reduce the opportunity for cash payments to go missing. So far, the program has been a success. Passengers seem to like having the ability to purchase fare mechanisms from the comfort of their own computer.

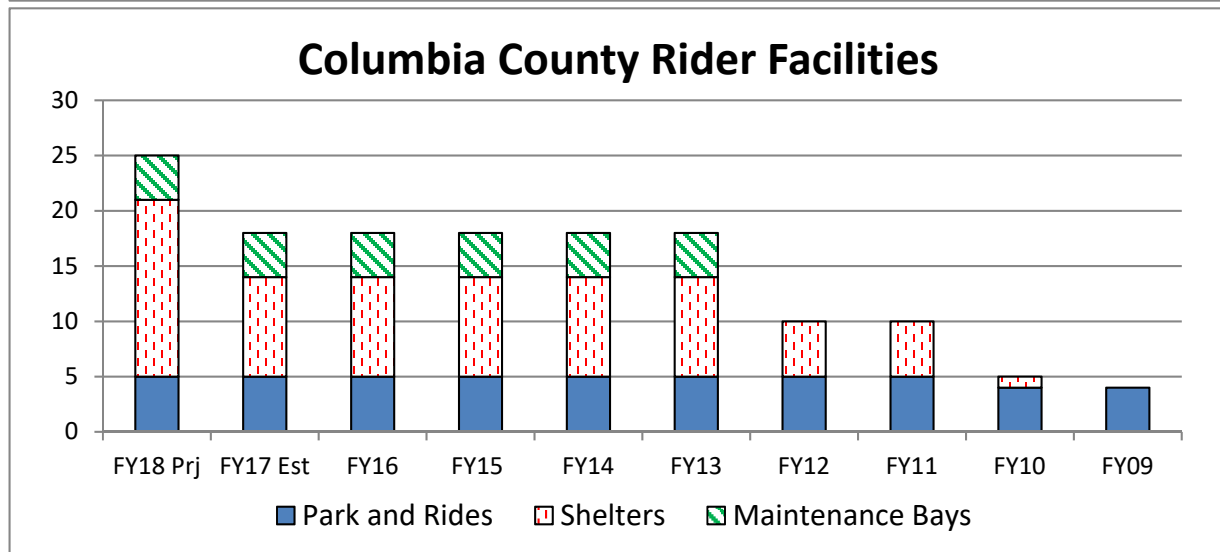
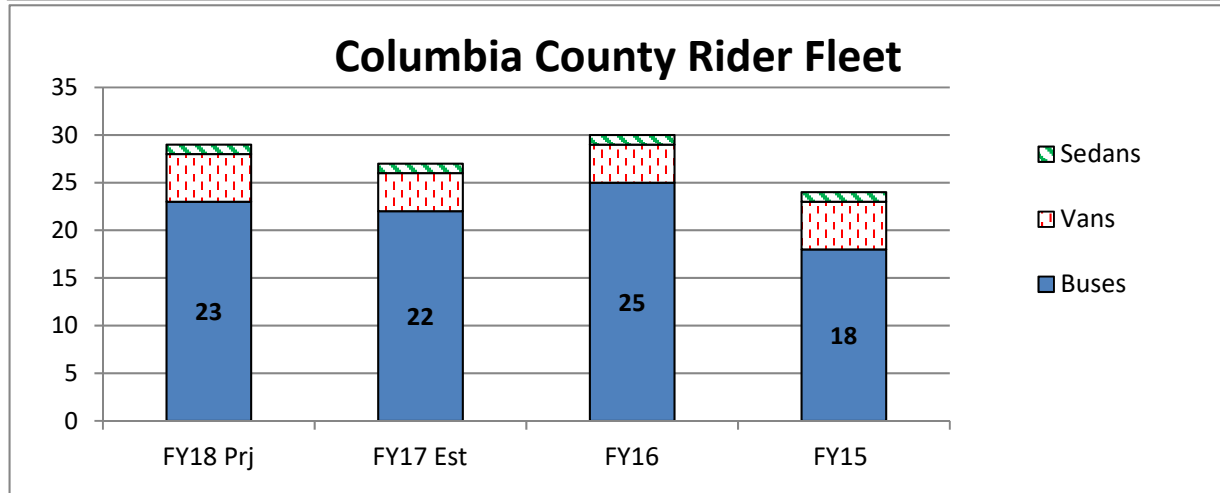
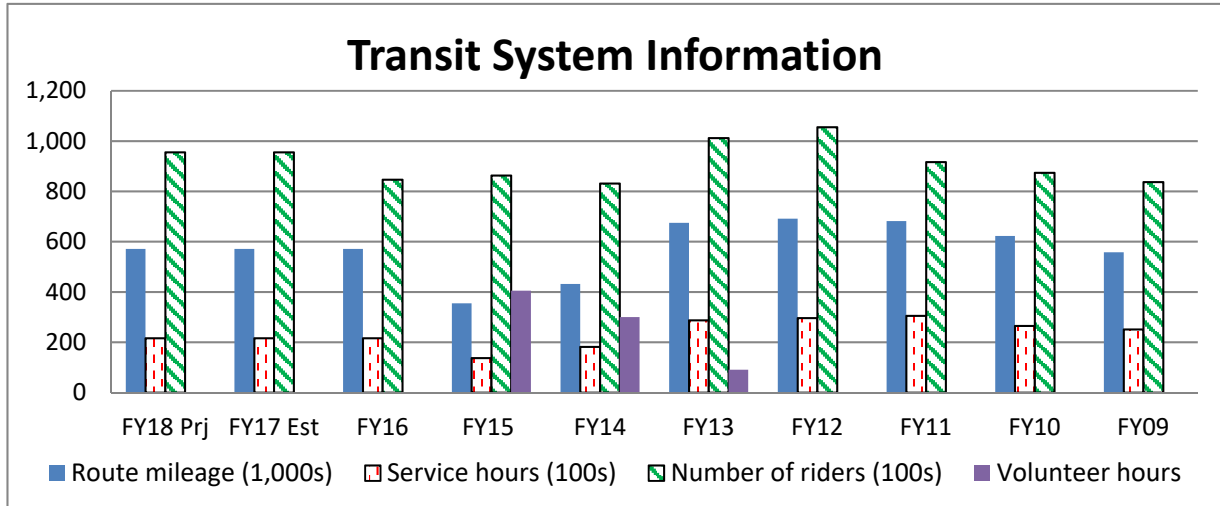
Beginning with the 2017 fiscal year, ODOT released funding to develop the CC Rider Scappoose Park and Ride. This \$1.5 million project will improve our ability to serve the growing needs in Scappoose. We have had issues with the current owner of the parcels we are interested in. He is eager to sell and has difficulty understanding why it takes so long from our end.

Over the previous year, CC Rider has taken possession of three new vehicles. A bus with 16 passenger capacity; a bus with 30 passenger capacity; and a van with 9 passenger capacity, or three wheelchairs. We will be ordering an additional 16-20 passenger bus this year. One thing that is becoming critical is the need for new large 35+ passenger buses. We currently have three, of which two are nearing the end of their useful life. Funding from grants is being reduced and these large vehicles usually cost much more than grant money provides. CC Rider is examining ways to go outside the grant process and buy used and reconditioned buses.

Columbia County Rider Transit

Operating Indicators

Columbia County, Oregon



Columbia County

Transit: Columbia County Rider Account: 216

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	91,922	150,049	320,737	400,347	166,733
Total Beginning Balance	91,922	150,049	320,737	400,347	166,733
Intergovernmental	2,519,672	1,401,699	2,115,289	958,337	966,825
Fees, Permits, Fines, Service Charges	420,928	393,715	435,160	443,295	420,626
Other Resources	2,500	551	2,500	2,810	1,971
Current Year Restricted	2,943,100	1,795,964	2,552,949	1,404,443	1,389,423
Transfers from County Funds	80,000	80,000	80,000	80,000	29,570
Current Year Other Resources	80,000	80,000	80,000	80,000	29,570
Total Available Resources	3,115,022	2,026,013	2,953,686	1,884,790	1,585,726
<u>Expenditures</u>					
Salary	168,065	71,636	172,142	88,379	49,890
Benefits	82,718	19,441	87,167	16,304	5,830
PR Transfers (PERS Bond & Reserve)	11,358	6,331	17,373	3,831	0
Personnel	262,141	97,408	276,682	108,514	55,720
Materials & Services	2,165,681	1,426,330	1,411,285	1,350,020	1,006,060
Capital	500,860	341,911	1,000,910	218,860	70,100
Program Budget	2,928,682	1,865,649	2,688,876	1,677,393	1,131,880
Debt	0	0	0	0	0
Transfers Out (admin alloc)	91,752	68,442	68,442	56,848	53,499
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	3,020,434	1,934,091	2,757,318	1,734,241	1,185,379
Fund Contingency	94,588	0	196,367	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	3,115,022	1,934,091	2,953,686	1,734,241	1,185,379
Ending Fund Balance	0	91,922	0	150,549	400,347
No Mos Operating Reserve	0.47	0.72	1.4	1.24	4.52

Authorized Positions - Full Time Equivalents

FY18	2.99
FY17	2.83
FY16	0.93
FY15	1.24
FY14	0.75
FY13	1.75
FY12	0.75
FY11	1.00

Fund Balance Analysis and Trends: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	800	0	0	482	373	0
Assigned (cumulative PERS reserve)	0	0	0	1,610	0	0	0
Restricted Fund Program Resources	91,922	149,249	400,347	165,123	142,012	0	0
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	91,922	150,049	400,347	166,733	142,494	373	0
Ending Fund Balance	94,588	91,922	150,049	400,347	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.

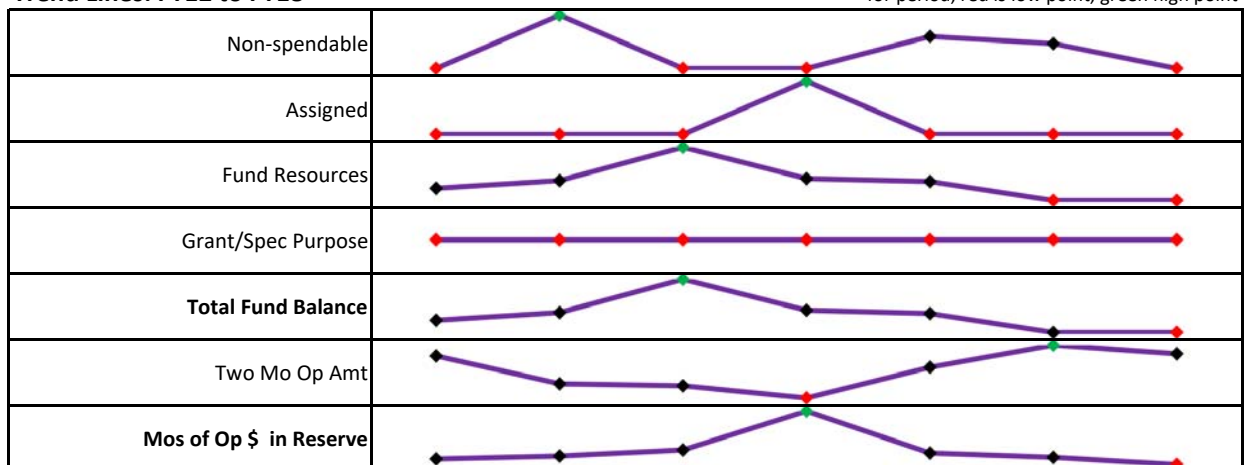
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	404,637	253,956	243,089	176,963	343,192	462,760	416,206
Months of Operating \$ in Reserve	0.47	0.72	1.23	4.52	0.97	0.62	0.00
Compliant with Policy?	no	no	no	yes	no	no	no
Operating Reserve Trend	Declining	Declining	Declining	Improving	Improving	Improving	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	0.46	0.45	1.18	3.29	1.87	0.83	0.00

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Transit: Columbia County Rider

Account: 216

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
1,610	0	0	0	216-00-00-3002	Assigned Beginning Cash Bal		0	0
165,123	400,347	320,737	149,249	216-00-00-3004	Restricted Cash Bal		91,922	91,922
0	0	0	800	216-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
166,733	400,347	320,737	150,049		Beginning Bal (Grants, Rsrve) Totals:		91,922	91,922
				R25	Fees, Lic, Perm, Fines,			
246,767	246,159	250,000	145,233	216-00-00-3250	Fare Revenue		210,000	223,272
11,075	12,950	12,000	7,450	216-00-00-3348	Advertising Revenue		12,000	12,000
257,842	259,109	262,000	152,683		Fees, Lic, Perm, Fines, Totals:		222,000	235,272
				R35	Grant: Federal			
66,107	59,124	59,000	56,161	216-00-00-3090	NW Ride Center-Medic. Revenue		65,000	65,000
66,107	59,124	59,000	56,161		Grant: Federal Totals:		65,000	65,000
				R36	Grant: State, Local			
0	0	0	12,000	216-00-00-3085	Community Transp Contributions		0	0
0	0	193,451	0	216-00-00-3240	BETC Credit		193,451	193,451
27,071	15,500	15,000	1,558	216-00-00-3265	Community Contributions		15,000	15,000
90,405	0	0	0	216-00-00-3611	STFD Funds		0	0
77,634	151,460	151,459	75,730	216-00-00-3700	STF State Transportation Fund		123,791	123,790
0	1,440	0	12	216-00-00-3851	ODOT Federal Misc Revenue		0	0
27,926	23,375	0	0	216-00-04-3851	STO - ODOT		0	0
223,036	191,775	359,910	89,300		Grant: State, Local Totals:		332,242	332,241
				R37	Grant, Donation: Private			
9	66	0	0	216-00-00-3500	Donations		0	0
9	66	0	0		Grant, Donation: Private Totals:		0	0
				R55	Transfer Revenue			
30,000	80,000	80,000	60,000	216-00-00-3080	Transfer from General Fund		80,000	80,000
-1,610	0	0	0	216-00-00-3086	PERS Reserve		0	0
28,390	80,000	80,000	60,000		Transfer Revenue Totals:		80,000	80,000
				R65	Other Resources (Restr)			
883	1,372	500	396	216-00-00-3020	Interest on Investments		500	500
299	1,373	0	110	216-00-00-3120	Misc Revenue		0	0
0	0	2,000	0	216-00-00-3122	Sale Surplus Assets		2,000	2,000
1,181	2,744	2,500	506		Other Resources (Restr) Totals:		2,500	2,500
743,299	993,166	1,084,147	508,699		REVENUES TOTALS:		793,664	806,935
				E1	Personal Services			
17,700	57,630	67,392	25,600	216-00-00-4013	Transit Administrator	1.00	69,733	69,733
32,190	30,649	31,950	16,712	216-00-00-4016	Transit Program Coord	0.50	31,359	31,359
0	0	0	0	216-00-00-4054	Accounting Specialist	1.49	66,974	66,974
0	0	72,800	0	216-00-00-4056	Accounting Clerk		0	0
0	100	0	110	216-00-00-4085	PT Help		0	0
0	1,499	8,056	1,569	216-00-00-4101	PERS ER		12,084	12,084
3,446	7,381	13,169	3,675	216-00-00-4102	FICA Tax		12,857	12,857
35	487	1,767	1,128	216-00-00-4103	Workers' Compensation Ins		1,610	1,610
3,436	4,601	52,902	4,142	216-00-00-4104	Insurance		47,923	45,158
19	40	84	20	216-00-00-4105	WBF		84	84
-1,105	456	861	21	216-00-00-4106	Unemployment Insurance		840	840
0	1,839	10,329	2,012	216-00-00-4109	PERS EE 6%		10,084	10,084
55,720	104,683	259,309	54,988		Personal Services Totals:	2.99	253,547	250,783

Columbia County

Transit: Columbia County Rider

Account: 216

Special Revenue Fund Detail

2015 Actual	2016 Actual	2017 Adopted	2017 YTD	Account	Description	2018 FTE	2018 Requested	2018 Proposed
E2 Materials and Services								
44,763	51,048	50,000	38,727	216-00-00-4201	Temp Staffing		53,550	53,550
1,196	5,416	1,300	2,205	216-00-00-4310	Computers and Telephones		14,787	14,787
3,796	5,529	4,000	1,587	216-00-00-4321	Office Supplies & Expense		5,805	5,805
2,043	3,161	2,400	1,471	216-00-00-4322	Copy Mach Maint & Supplies		3,548	3,548
30	291	0	0	216-00-00-4594	Refund		0	0
4,727	6,887	4,000	5,694	216-00-00-4701	Advertising & Publicity		4,200	4,200
3,125	2,564	2,500	0	216-00-00-4710	Mileage Expense		2,625	2,625
674	802	500	493	216-00-00-4720	Conference & Training		500	500
2,800	10,450	12,000	17,500	216-00-00-4730	Membership Dues		600	600
0	2,898	0	0	216-00-00-4891	Fed Misc Reimb Exp		0	0
4,025	3,100	3,000	0	216-00-00-4901	Other Admin & Insurance Expens		3,200	3,200
8,848	11,754	6,000	685	216-00-00-4936	Repairs & Maint		15,000	15,000
76,027	103,899	85,700	68,361		Materials and Services Totals:		103,815	103,815
E5 Transfer Exp								
0	2,482	12,381	2,411	216-00-00-4107	PERS Bond		11,027	11,358
0	1,349	4,992	973	216-00-00-4108	PERS 822		4,874	0
53,499	56,848	68,442	51,332	216-00-00-4593	Admin Allocation		91,752	91,752
53,499	60,679	85,815	54,715		Transfer Exp Totals:		107,653	103,110
185,246	269,261	430,824	178,065		EXPENDITURES TOTALS:	2.99	465,015	457,708
R25 Fees, Lic, Perm, Fines								
90,785	102,931	90,000	76,637	216-01-00-3313	Contracted Rev Other		100,000	100,000
90,785	102,931	90,000	76,637		Fees, Lic, Perm, Fines, Totals:		100,000	100,000
R27 Fee, Srvc Chrg (Stat/Loc)								
72,000	81,255	83,160	41,690	216-01-00-3310	Contracted Service Fee Govt		83,160	85,656
72,000	81,255	83,160	41,690		Fee, Srvc Chrg (Stat/Loc) Totals:		83,160	85,656
R35 Grant: Federal								
0	0	0	0	216-01-09-3851	Planning- Scap Park N Ride		79,901	698,100
0	0	0	0		Grant: Federal Totals:		79,901	698,100
R36 Grant: State, Local								
474,128	248,957	513,491	302,919	216-01-00-3710	ODOT Ops Grant		459,498	459,498
815	0	0	0	216-01-00-3722	Capital-Preventive Mai		0	0
144,548	186,991	175,863	0	216-01-00-3726	Purchased Services Grant		184,656	184,656
58,182	181,716	267,760	196,983	216-01-00-3729	Capital Purchases		300,000	300,000
0	0	0	0	216-01-10-3851	TGM		0	62,500
677,673	617,664	957,114	499,902		Grant: State, Local Totals:		944,154	1,006,654
840,458	801,850	1,130,274	618,229		Operations REVENUES TOTALS:		1,207,215	1,890,410
E2 Materials and Services								
11,905	13,969	13,500	9,103	216-01-00-4310	5311 Telephone Expense		13,500	13,500
0	0	0	800	216-01-00-4322	Copy Machine & Supplies		0	0
10,509	16,867	9,000	2,060	216-01-00-4360	5311 Materials and Supplies		9,450	9,450
10,011	9,186	12,000	7,644	216-01-00-4511	Electricity		10,288	10,288
0	0	2,500	0	216-01-00-4512	Natural gas		2,700	2,700
11,423	13,100	13,000	9,803	216-01-00-4513	Water		13,700	13,700
699	552	1,100	462	216-01-00-4514	Garbage service		578	578
3,297	4,419	4,906	5,082	216-01-00-4588	5311 Insurance		6,000	6,000
8,725	11,301	9,000	9,045	216-01-00-4701	5311 Advertising and Marketing		9,450	9,450
126,074	107,425	120,000	92,615	216-01-00-4711	Vehicle Fuel		126,000	113,510
0	0	0	627	216-01-00-4925	Westport-Longv.Expanded Exp		0	0
602,037	652,003	652,615	554,547	216-01-00-4930	5311 Operations		459,499	219,600
143,513	157,346	248,276	111,200	216-01-00-4931	Purchase Service ED		260,690	260,690
909	0	0	0	216-01-00-4934	Preventive Maintenance		0	0
0	0	0	0	216-01-00-4936	5311 Repair and Maintenance		0	9,999
0	0	0	0	216-01-09-4226	Planning- Scap Park N Ride		0	778,001
0	0	0	0	216-01-10-4600	Transit Planning Grant		0	70,000
929,103	986,167	1,085,897	802,987		Materials and Services Totals:		911,855	1,517,466

Columbia County

Transit: Columbia County Rider

Account: 216

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E3	Capital Outlay			
70,100	218,860	322,602	237,613	216-01-00-5010	Vehicles Capital Grant		338,732	338,732
70,100	218,860	322,602	237,613		Capital Outlay Totals:		338,732	338,732
				E6	Contingencies			
0	0	196,367	0	216-01-00-5401	Operating Contingencies		838,450	94,588
0	0	196,367	0		Contingencies Totals:		838,450	94,588
999,203	1,205,027	1,604,866	1,040,600		Operations TOTALS:		2,089,037	1,950,786
				R36	Grant: State, Local			
0	0	532,645	0	216-02-00-3700	ConnectV Rainier Station		532,645	145,477
0	0	532,645	0		Grant: State, Local Totals:		532,645	145,477
0	0	532,645	0		Capital REVENUES TOTALS:		532,645	145,477
				E3	Capital Outlay			
0	0	678,308	48,891	216-02-00-5020	Intercity-Rainier Station Remo		0	162,128
0	0	0	1,897	216-02-00-5024	Bike Racks & Fare Boxes		0	0
0	0	678,308	50,789		Capital Outlay Totals:		0	162,128
0	0	678,308	50,789		Capital TOTALS:		0	162,128
				R37	Grant, Donation: Private			
0	500	0	0	216-03-00-3600	Donation Contest		0	0
0	500	0	0		Grant, Donation: Private Totals:		0	0
				R55	Transfer Revenue			
1,180	0	0	0	216-03-00-3085	Payments County Funds		0	0
1,180	0	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
790	66	0	0	216-03-00-3120	Misc Revenue		0	0
790	66	0	0		Other Resources (Restr) Totals:		0	0
1,970	566	0	0		Small Program REVENUES TOTALS:		0	0
				E2	Materials and Services			
235	60	0	0	216-03-00-4321	Supplies & Office Expense		0	0
0	500	0	0	216-03-00-4411	Award Contest		0	0
696	0	0	0	216-03-00-4891	Fed Misc Reimb Expense		0	0
930	560	0	0		Materials and Services Totals:		0	0
930	560	0	0		Small Program TOTALS:		0	0
				R36	Grant: State, Local			
0	89,208	206,620	59,218	216-04-00-3700	Intercity PDX/Astoria		272,200	272,200
0	89,208	206,620	59,218		Grant: State, Local Totals:		272,200	272,200
0	89,208	206,620	59,218		REVENUES TOTALS:		272,200	272,200
				E2	Materials and Services			
0	259,893	239,688	46,238	216-04-00-4600	Intercity PDX/Astoria		251,672	544,400
0	259,893	239,688	46,238		Materials and Services Totals:		251,672	544,400
0	259,893	239,688	46,238		EXPENDITURES TOTALS:		251,672	544,400
1,585,726	1,884,790	2,953,686	1,186,146		FUND REVENUES		2,805,724	3,115,022
1,185,379	1,734,741	2,953,686	1,315,691		FUND EXPENSES	2.99	2,805,724	3,115,022
400,347	150,049	0	-129,545		Col County Rider Transportatio Totals:		0	0

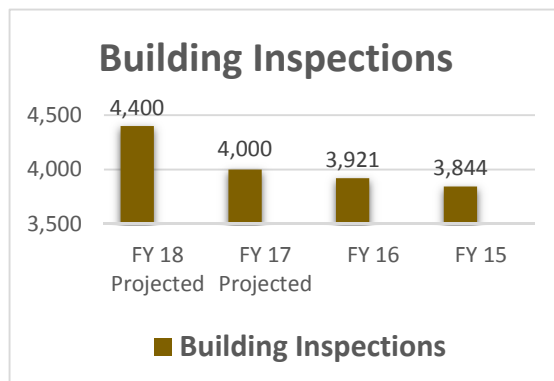
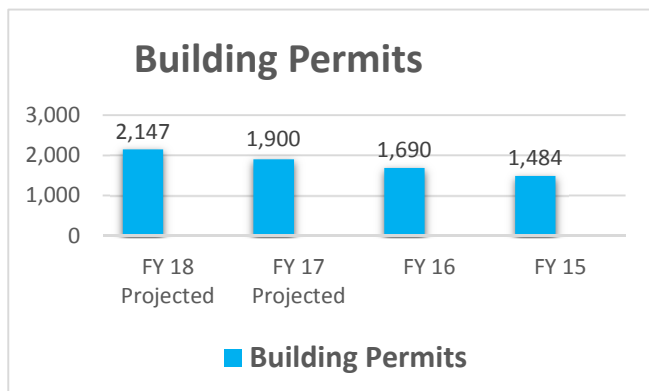
Building Fund – Fund 217

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 City of Rainier. The program has reciprocal services agreements for supplemental building inspection and plan review services with the Cities of Scappoose and St. Helens. The program provides electrical permitting and inspections for the unincorporated County and the cities of Rainier, St. Helens and Scappoose.

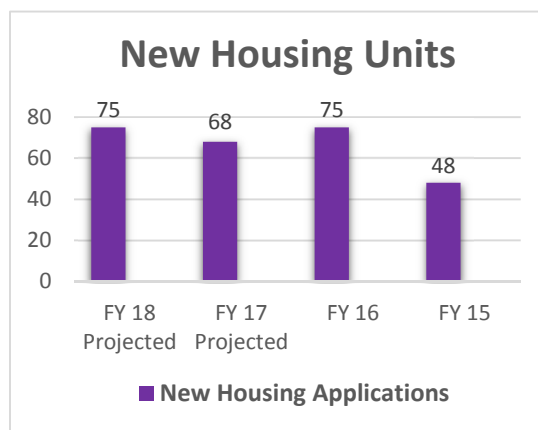
FY2017-2018 Highlights and Significant Changes

Building permit fees received into the Building Fund (217) fully support the County Building Code Administration Program.

Staff: The proposed FY18 Building Fund budget maintains current staffing at 3.49 FTE with a Building Official/Inspector, 1.49 FTE Building Inspector II, and a Plans Examiner III.



Building Activity: As illustrated in the charts above, there has been significant growth in building permits (21%) and inspections (4%) from FY15 to FY17. This trend is expected to continue into FY18. The number of new housing units are projected to remain steady following an increase between FY15 and FY16. The Building Fund continued to generate a surplus in FY17 (\$247,000 as of 3/1/17) due to increasing permit activity and a very lean program staff. This will help offset any future dips in activity and related revenue while maintaining service levels. Some of these funds will be used to purchase a new inspection vehicle in FY18 to replace one of the Program’s existing high mileage inspection vehicles.



FY2016-2017 Accomplishments

Staff Efficiency/Fund Stability: The Building Program is operated with a very lean staff of 3.49 regular positions. A temporary part-time .25 FTE Plans Examiner has been used to supplement the regular Plans Examiner as needed. We have been able to maintain the program for the County and service to our contract cities with a minimum of program staffing and expense. As a result, the Building Program has generated a significant reserve which will create a positive beginning fund balance for FY17 and allow for equipment replacement and some expenses associated with conversion to the full State E-Permitting System expected in early FY18.

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. The Department will be continuing to **innovate** in FY18 by converting the County's current permit tracking system to the full E-Permits program offered by the State with go live expected in August or September of 2017. The expanded E-Permits program will allow contractors to submit electronic plans and obtain all permits on-line. This has provided added customer convenience and promises to reduce walk-in traffic at the Department counter. The program will allow contractors to check on the status of their permit applications, schedule inspections and related activities online. Due to State hosting of the software and data storage, County IT should realize a reduction in support time and expense.

Website Improvements: The Department continues make efforts to **connect** with its customers and provide information **services** by the addition and update of building forms and guides on the Building Program website for easy access and assistance to the public. With the assistance of the GIS Specialist in the Assessor's Office, GIS Web Maps have been updated and expanded providing a wide variety of detailed geographic information to the public on the LDS website. The information includes 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.

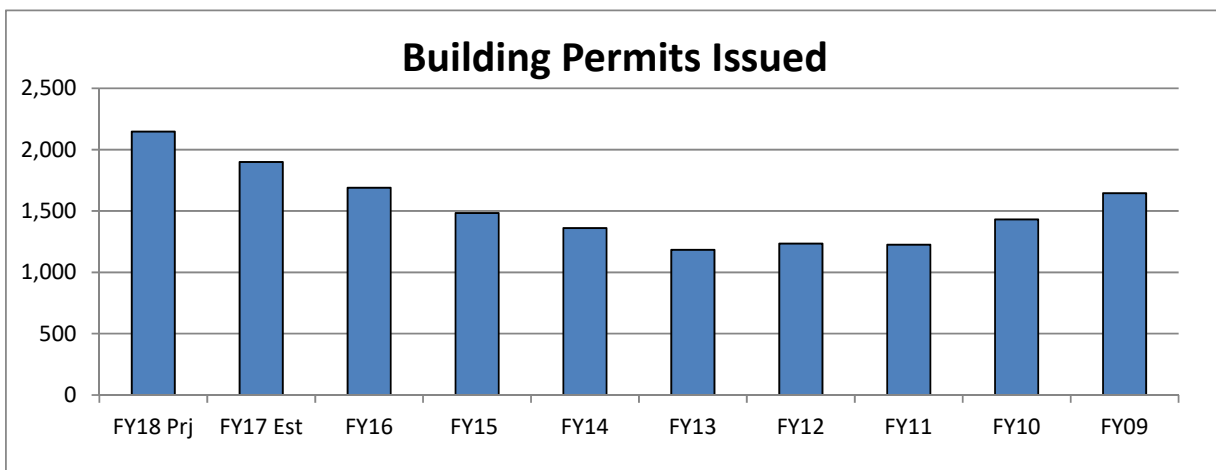
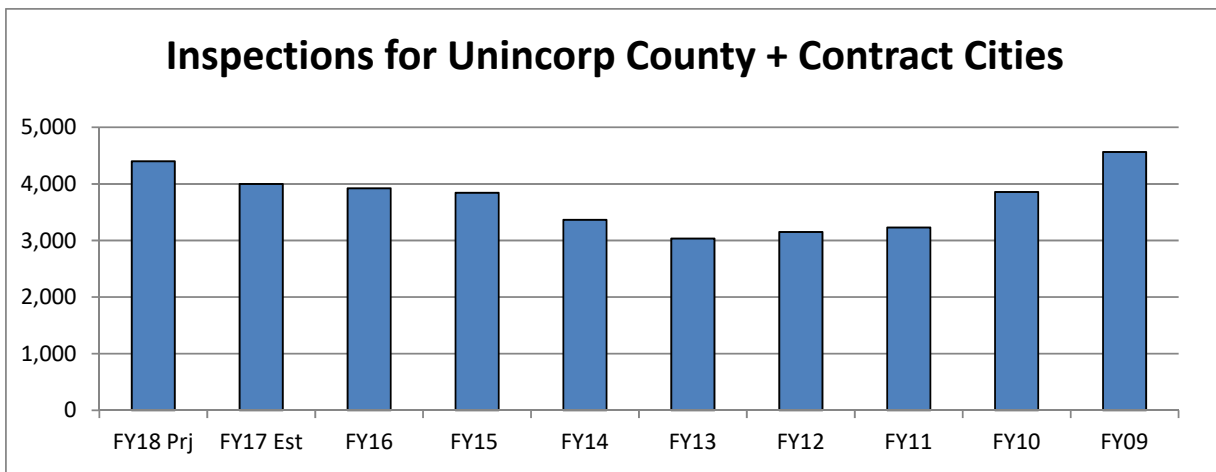
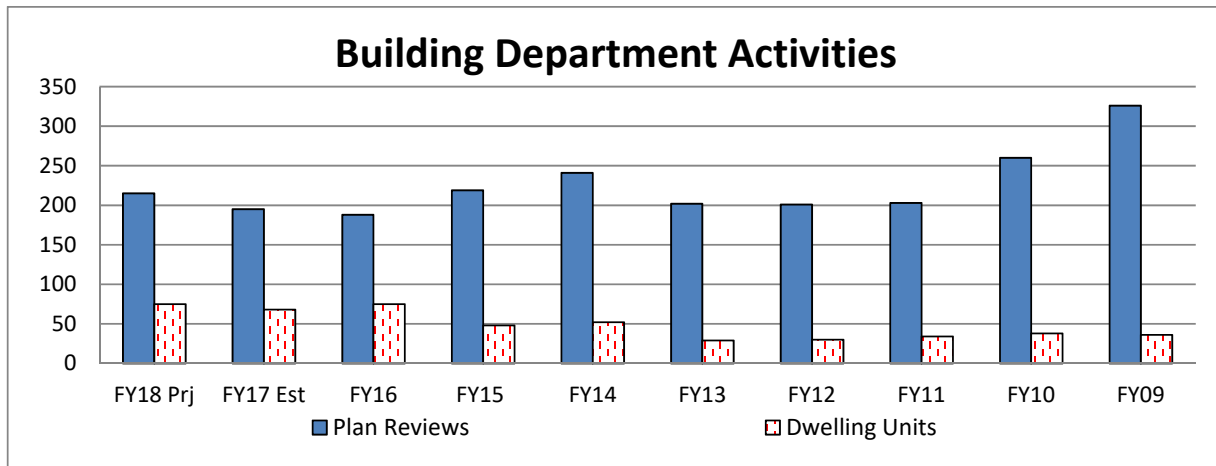
Building Customer Lunch: A brown bag lunch meeting for customers of the Building Program is held each spring or early summer to **connect** and **engage** with our customers. Program information updates, code changes, and advisories are provided and customer feedback is obtained.

Regional Building Official Meeting: Columbia County hosted a regional meeting of Building Officials (OBOA) in March 2017. The various City and County building codes program representatives shared experiences, policies/procedures and solutions to program issues.

Building Department Fund

Operating Indicators

Columbia County, Oregon



Notes:

Plan Reviews, Inspections and Dwelling Units for Unincorporated County and Contract Cities.
 Building, Mechanical, Plumbing Permits for Unincorp County. Electrical Permits All Areas Except Vernonia and Clatskanie.

Columbia County

Building Fund Account: 217

Special Revenue Fund Budget Summary

	FY18 Proposed	FY17 Est. Actual	FY17 Budget	FY16 Actuals	FY15 Actuals
Revenues					
Restricted Beginning Balance	276,603	275,646	241,314	217,919	223,764
Total Beginning Balance	276,603	275,646	241,314	217,919	223,764
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	738,214	674,780	592,500	614,886	538,697
Other Resources	2,300	2,381	1,500	2,707	1,489
Current Year Restricted	740,514	677,161	594,000	617,593	540,186
Transfers from County Funds	0	0	0	7,060	-4,229
Current Year Other Resources	0	0	0	7,060	-4,229
Total Available Resources	1,017,117	952,806	835,314	842,572	759,720
Expenditures					
Salary	386,519	362,612	363,661	312,322	283,345
Benefits	175,128	150,504	169,718	134,702	110,599
PR Transfers (PERS Bond & Reserve)	24,969	35,419	36,702	38,194	34,819
Personnel	586,616	548,535	570,081	485,218	428,762
Materials & Services	34,676	33,046	23,075	24,540	30,009
Capital	26,000	26,920	24,000	0	23,051
Program Budget	647,292	608,501	617,156	509,758	481,822
Debt	0	0	0	0	0
Transfers Out (admin alloc)	88,370	67,703	67,703	57,168	59,979
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	735,662	676,204	684,858	566,926	541,802
Fund Contingency	281,455	0	150,456	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,017,117	676,204	835,314	566,926	541,802
Ending Fund Balance	0	276,603	0	275,646	217,919
No Mos Operating Reserve	5.44	5.71	3.04	6.49	5.7

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	5.64
FY17 (no furloughs)	5.59
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: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	4,055	4,158	2,801	4,558
Assigned (cumulative PERS reserve)	0	0	0	10,388	0	0	0
Restricted Fund Program Resources	276,603	275,646	217,919	209,321	35,731	75,000	(4,558)
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	276,603	275,646	217,919	223,764	39,889	77,801	0
Ending Fund Balance	281,455	276,603	275,646	217,919	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.

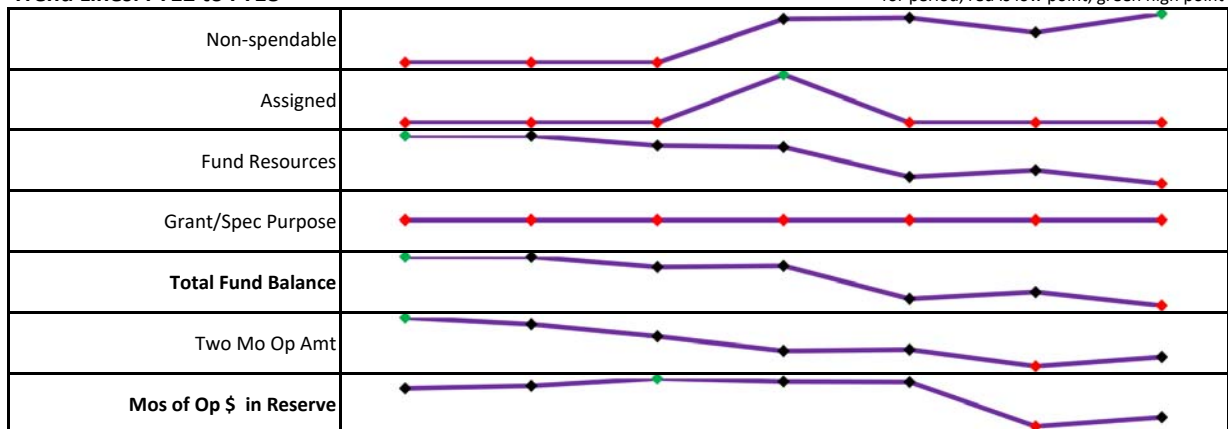
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	103,549	96,930	84,960	70,659	71,945	55,509	64,660
Months of Operating \$ in Reserve	5.44	5.71	6.49	6.17	6.11	1.44	2.41
Compliant with Policy?	yes	yes	yes	yes	yes	no	yes
Operating Reserve Trend	Declining	Declining	Improving	Improving	Improving	Declining	Declining

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	4.93	5.34	5.69	5.13	5.92	0.99	2.70

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Building Fund

Account: 217

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
10,388	0	0	0	217-00-00-3002	Assigned Beginning Cash Bal		0	0
209,321	217,919	241,314	275,646	217-00-00-3004	Restricted Cash Bal		276,603	276,603
4,055	0	0	0	217-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
223,764	217,919	241,314	275,646		Beginning Bal (Grants, Rsrve) Totals:		276,603	276,603
				R25	Fees, Lic, Perm, Fines,			
349,032	406,382	400,500	365,837	217-00-00-3251	Plumbing/Building Fees		517,645	517,645
61,516	58,475	40,000	15,447	217-00-00-3252	City Building Permits		30,000	30,000
127,272	149,049	150,000	126,061	217-01-00-3254	Electrical Permits		185,569	185,569
877	980	1,000	606	217-00-00-3255	Stormwater/Erosion Control Fee		1,000	1,000
0	0	1,000	1,667	217-00-00-3259	Fines		4,000	4,000
538,697	614,886	592,500	509,619		Fees, Lic, Perm, Fines, Totals:		738,214	738,214
				R55	Transfer Revenue			
6,159	7,060	0	0	217-00-00-3080	Transfer from General Fund		0	0
-10,388	0	0	0	217-00-00-3086	PERS Reserve		0	0
-4,229	7,060	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
1,327	1,607	1,000	1,713	217-00-00-3020	Interest on Investments		1,800	1,800
162	1,100	500	0	217-00-00-3120	Misc Revenue		500	500
1,489	2,707	1,500	1,713		Other Resources (Restr) Totals:		2,300	2,300
759,720	842,572	835,314	786,977		REVENUES TOTALS:		1,017,117	1,017,117
				E1	Personal Services			
19,388	20,149	20,629	15,866	217-00-00-4002	LDS Director	0.20	21,062	21,062
12,961	0	0	0	217-00-00-4012	Building Services Manager		0	0
52,912	56,797	57,589	44,294	217-00-00-4022	Building Official	0.70	62,724	58,804
22,676	24,342	24,681	18,983	217-01-00-4022	Building Official	0.30	26,882	25,202
58,720	62,720	67,236	50,418	217-00-00-4024	Inspector II	1.00	75,192	70,493
3,807	2,330	0	8,015	217-01-00-4025	Inspector I		0	0
0	0	30,908	9,272	217-00-00-4026	Code Enforcement Officer	0.20	13,466	12,624
45,732	4,486	0	0	217-00-00-4027	Plans Examiner III		0	0
0	54,986	63,746	46,276	217-00-00-4028	Plans Examiner II	1.00	71,282	66,827
0	0	0	7,512	217-00-00-4029	Plans Examiner I	0.25	18,200	17,063
22,465	23,984	25,717	19,415	217-00-00-4053	Bldg Secretary	0.60	28,766	26,969
38,628	40,746	42,491	31,874	217-00-00-4054	Permit Specialist	0.90	49,918	46,798
0	6,206	28,665	0	217-00-00-4085	Part Time Inspector		0	0
0	0	0	0	217-01-00-4085	Part Time Inspector	0.49	41,257	38,679
4,807	12,977	2,000	11,306	217-00-00-4090	Overtime		2,000	2,000
1,248	2,600	0	389	217-01-00-4090	Overtime		0	0
33,684	20,652	24,764	16,974	217-00-00-4101	PERS ER		33,386	31,496
3,976	6,844	2,604	2,055	217-01-00-4101	PERS ER		6,784	6,360
18,803	20,855	25,932	17,305	217-00-00-4102	FICA Tax		26,210	24,682
2,107	2,222	1,888	2,083	217-01-00-4102	FICA Tax		5,213	4,887
301	1,076	328	263	217-00-00-4103	Worker's Compensation Ins.		331	312
0	17	24	18	217-01-00-4103	Worker's Compensation		66	62
50,310	57,048	84,760	52,943	217-00-00-4104	Insurance Benefits		82,246	77,344
5,364	5,809	5,598	4,035	217-01-00-4104	Insurance Benefits		6,037	5,693
108	120	169	97	217-00-00-4105	WBF		171	161
6	10	12	9	217-01-00-4105	WBF		34	32
-3,128	1,630	1,695	118	217-00-00-4106	Unemployment Expense		1,713	1,613
-932	156	123	14	217-01-00-4106	Unemployment Expense		341	319
0	16,637	20,339	13,923	217-00-00-4109	PERS EE 6%		19,465	18,335
0	1,625	1,481	1,169	217-01-00-4109	PERS EE 6%		4,088	3,833
393,944	447,024	533,379	374,628		Personal Services Totals:	5.64	596,834	561,647

Columbia County

Building Fund

Account: 217

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
E2 Materials and Services								
1,420	1,008	1,000	726	217-00-00-4311	Cellular Phones		1,100	1,100
329	618	600	362	217-01-00-4311	Cellular Phones		621	621
293	359	400	100	217-00-00-4321	Office Supplies		250	250
1,898	1,444	1,600	1,267	217-00-00-4322	Copier Maintenance		1,700	1,700
25	5	0	0	217-01-00-4322	Copier Maintenance		0	0
771	1,015	800	107	217-00-00-4330	Building Code Books		1,500	1,500
109	0	100	0	217-01-00-4330	Building Code Books		0	0
669	2,030	600	572	217-00-00-4360	Professional Supplies		2,500	2,500
288	1,214	1,000	1,560	217-01-00-4360	Professional Supplies		1,000	1,000
0	783	500	0	217-00-00-4520	Computer Software		1,200	1,200
0	0	0	0	217-01-00-4520	Computer Software		500	500
552	3,159	1,000	811	217-00-00-4531	Computer Equipment		3,500	3,500
2,432	0	2,000	0	217-01-00-4531	Computer Equip & Supplies		1,600	1,600
1,504	3,115	1,325	3,700	217-00-00-4588	GL and Property Insurance		4,255	4,255
501	142	1,000	3,682	217-00-00-4594	Refund		2,000	2,000
0	111	0	81	217-01-00-4594	Refund		500	500
2,816	121	1,200	0	217-00-00-4701	Printing and Advertising		1,200	1,200
79	91	0	152	217-00-00-4710	Mileage		200	200
4,252	1,737	3,000	1,418	217-00-00-4711	Vehicle Fuel		2,000	2,000
1,342	1,886	2,000	1,434	217-01-00-4711	Vehicle Fuel		2,000	2,000
3,234	1,254	2,000	1,390	217-00-00-4714	Vehicle Maintenance		2,500	2,500
736	1,146	500	1,015	217-01-00-4714	Vehicle Maintenance		700	700
165	0	200	0	217-00-00-4715	Auto Expense		200	200
739	1,970	600	1,448	217-00-00-4720	Conferences and Training		1,800	1,800
950	0	0	85	217-01-00-4720	Conferences and Training		100	100
675	845	650	965	217-00-00-4730	Membership Dues/Certifications		750	750
80	0	0	0	217-01-00-4730	Membership Dues		0	0
2,500	0	0	0	217-00-00-4751	Contract Plan Rev/Inspections		0	0
1,650	488	1,000	2,779	217-01-00-4751	Contract Plan Rev/Inspections		1,000	1,000
30,009	24,540	23,075	23,652		Materials and Services Totals:		34,676	34,676
E3 Capital Outlay								
0	0	0	1,864	217-00-00-5010	Capital Equipment		0	0
0	0	24,000	25,057	217-00-00-5088	Automobiles		26,000	26,000
23,051	0	0	0	217-01-00-5088	Automobile		0	0
23,051	0	24,000	26,921		Capital Outlay Totals:		26,000	26,000
E5 Transfer Exp								
20,268	22,552	24,381	16,685	217-00-00-4107	PERS Bond		21,284	20,652
2,250	2,187	1,775	1,401	217-01-00-4107	PERS Bond		4,471	4,317
11,078	12,263	9,830	6,730	217-00-00-4108	PERS 822		9,408	0
1,223	1,191	716	565	217-01-00-4108	PERS 822		1,976	0
59,979	57,168	67,703	50,777	217-00-00-4593	Administrative Allocation		88,370	88,370
94,798	95,362	104,405	76,157		Transfer Exp Totals:		125,509	113,339
E6 Contingencies								
0	0	150,456	0	217-00-00-5401	Operating Contingencies		234,098	281,455
0	0	150,456	0		Contingencies Totals:		234,098	281,455
541,802	566,926	835,314	501,357		EXPENDITURES TOTALS:	5.64	1,017,117	1,017,117
759,720	842,572	835,314	786,977		FUND REVENUES		1,017,117	1,017,117
541,802	566,926	835,314	501,357		FUND EXPENSES	5.64	1,017,117	1,017,117
217,919	275,646	0	285,620		Building Services Fund Totals:		0	0

Strategic Investment Program (SIP) - Fund 218

This fund was established in FY15-16 to account for transactions related to the Portland General Electric (PGE) Strategic Investment Program agreement which was entered into three years ago. SIPs are an economic development vehicle established by the State of Oregon which allows companies to pay an SIP payment over a defined period in lieu of property taxes. At the close of the SIP (the final year is fifteen years from its inception, FY2029-30), the value of the investment will be added to the tax rolls of the County.

FY2017-2018 Highlights and Significant Changes

This is the third year of SIP revenues for Columbia County. Taxing districts in the investment area will all receive a portion of the revenues each year. The FY18 revenues declined a planned 1.1% relative last year. Funds anticipated to be disbursed to other jurisdictions is \$800,262. Local option levies in the SIP-covered jurisdictions also receive a portion of the revenues received, which means the county jail is anticipated to receive \$50,716 in FY18 (the first year of a four-year levy).

The County will retain its funds in this account after each year making a determination as to how the funds will be used. For FY18, general fund needs were significant due to its initial budget deficit and will be the recipient of the county's portion of the SIP funds – an injection of \$522,097 to pay for current year general fund costs, primarily economic development.

FY2016-2017 Accomplishments

The current fiscal year was the second year of revenue flow since PGE completed construction of its peaking-load power plant in the Port Westward urban renewal area in FY15, 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

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	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	1,378,071	1,392,857	1,392,857	1,408,100	0
Other Resources	0	0	0	0	0
Current Year Restricted	1,378,071	1,392,857	1,392,857	1,408,100	0
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	1,378,071	1,392,857	1,392,857	1,408,100	0
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	800,262	812,360	812,360	824,831	0
Capital	0	0	0	0	0
Program Budget	800,262	812,360	812,360	824,831	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	572,813	575,426	575,426	578,119	0
Special Pymt (to Component Unit)	4,996	5,072	5,072	5,149	0
Total Outlays	1,378,071	1,392,857	1,392,857	1,408,100	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,378,071	1,392,857	1,392,857	1,408,100	0
Ending Fund Balance	0	0	0	0	0

Fund Balance Analysis and Trends: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	NA	NA	NA	NA	NA	NA
Assigned	0	NA	NA	NA	NA	NA	NA
Restricted Fund Program Resources	0	NA	NA	NA	NA	NA	NA
Grant or Special Purpose	0	NA	NA	NA	NA	NA	NA
Total Fund Balance	0	0	0	0	0	0	0
Ending Fund Balance	0	NA	NA	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.**

	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY18

for period, red is low point, green high point

Non-spendable	
Assigned	
Fund Resources	
Grant/Spec Purpose	
Total Fund Balance	
Two Mo Op Amt	
Mos of Op \$ in Reserve	

Columbia County

SIP Fund

Account: 218

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
0	508,100	492,857	492,857	218-00-00-3250	SIP Fee		478,071	478,071
0	400,000	400,000	400,000	218-01-00-3250	SIP Fee - EconDev		400,000	400,000
0	500,000	500,000	500,000	218-00-00-3251	SIP Fee - CSV		500,000	500,000
0	1,008,100	992,857	992,857		Fees, Lic, Perm, Fines, Totals:		978,071	978,071
0	2,416,200	2,385,714	2,385,714		REVENUES TOTALS:		2,356,142	2,356,142
				E2	Materials and Services			
0	415,355	403,258	403,258	218-00-00-4820	SIP Payment to Districts		391,160	391,160
0	409,476	409,102	409,102	218-00-00-4821	SIP/CSV Payment to Districts		409,102	409,102
0	824,831	812,360	812,360		Materials and Services Totals:		800,262	800,262
				E5	Transfer Exp			
0	125,846	123,943	123,943	218-00-00-5314	SIP&CSV Transfer to Gen Fund		0	122,097
0	400,000	400,000	400,000	218-01-00-5314	SIP EconDev Transfer		0	400,000
0	52,273	51,483	51,483	218-00-00-5315	Transfer to Jail fund SIP& CSV		50,716	50,716
0	178,119	175,426	175,426		Transfer Exp Totals:		50,716	172,813
				E6	Contingencies			
0	0	0	0	218-00-00-5401	SIP&CSV Contingency		122,097	0
0	0	0	0	218-01-00-5401	SIP EconDev Contingency		400,000	0
0	0	0	0		Contingencies Totals:		122,097	0
				E8	Special Payments			
0	5,149	5,072	5,072	218-00-00-5316	4H SIP&CSV component unit pymt		4,996	4,996
0	5,149	5,072	5,072		Special Payments Totals:		4,996	4,996
0	1,408,100	1,392,857	1,392,857		EXPENDITURES TOTALS:		1,378,071	1,378,071
0	1,408,100	1,392,857	1,392,857		FUND REVENUES		1,378,071	1,378,071
0	1,408,100	1,392,857	1,392,857		FUND EXPENSES		1,378,071	1,378,071
0	0	0	0		Strategic Investment Prog Fund Totals:		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.

The Oregon Supreme Court overturned the majority of the PERS reductions that went into effect in FY14 but PERS rates were not changed upwards to reflect the decision until the FY18 and FY19 biennium rates were calculated.

FY2017-2018 Highlights and Significant Changes

New contributions to the PERS reserve in FY18 are not budgeted. While continuing the reserve was strongly considered, given the importance of other funding priorities as well as the fact that this year's PERS rate includes the cost of the Court decision in its calculation, additional monies for the reserve did not move forward from the initial budget version to the proposed budget before the Budget Committee.

The FY18 Proposed Budget moves the majority of the fund balance out of the contingency line and into line items that will allow the County to act on the decisions made in the upcoming study of investment options (see below).

FY2016-2017 Accomplishments

A total of \$335,000 in reserve contributions were collected in FY14 and were transferred to this reserve account in FY15. During that year, \$363,000 was collected, FY16 contributed \$381,000 and we expect FY17 to generate \$306,000 in contributions. FY14, FY15 and FY16 had self-assessment rates to the reserve of 4.4% of PERS-eligible gross payroll while FY17's rate was set at 2.9%.

At the end of FY17, we anticipate that the reserve fund will have just under \$1.4 million. Crossing the \$1 million mark is a significant milestone as that is the current minimum investment level for "side accounts" at the Oregon Public Employees Retirement Fund (OPERF).

The Board has directed the Finance Director to put together options that consider the financial potential and risks involved in moving these funds out of the County's standard investment program that, by its nature and statutory requirement, is focused on low risk, short-term holdings. The goal is to maximize the positive impact of these funds in the context of expected double-digit PERS employer rate increases for the next several years. Options that will be explored include:

- create a new side account with OPERF
- invest reserves in longer term vehicle as allowed in the County investment policy
- establish a plan to reduce actual PERS employer rates across a determined time frame

Columbia County

PERS Reserve Acct Account: 230

Reserve Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	1,396,866	1,085,688	1,107,213	699,007	0
Total Beginning Balance	1,396,866	1,085,688	1,107,213	699,007	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	12,000	9,991	4,500	5,526	874
Current Year Restricted	12,000	9,991	4,500	5,526	874
Transfers from County Funds	0	306,187	307,351	381,154	698,133
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	306,187	307,351	381,154	698,133
Total Available Resources	1,408,866	1,401,866	1,419,064	1,085,688	699,007
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	400,000	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	400,000	0	0	0	0
Materials & Services	1,005,000	5,000	50,000	0	0
Capital	0	0	0	0	0
Program Budget	1,405,000	5,000	50,000	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,405,000	5,000	50,000	0	0
Fund Contingency	3,866	0	1,369,064	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,408,866	5,000	1,419,064	0	0
Ending Fund Balance	0	1,396,866	0	1,085,688	699,007

Fund Balance Analysis and Trends: Proposed Budget Data

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	NA	NA	NA
Assigned	1,396,866	1,085,688	699,007	0	NA	NA	NA
Restricted Fund Program Resources	0	0	0	0	NA	NA	NA
Grant or Special Purpose	0	0	0	0	NA	NA	NA
Total Fund Balance	1,396,866	1,085,688	699,007	0	0	0	0
Ending Fund Balance	3,866	1,396,866	1,085,688	699,007	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.**

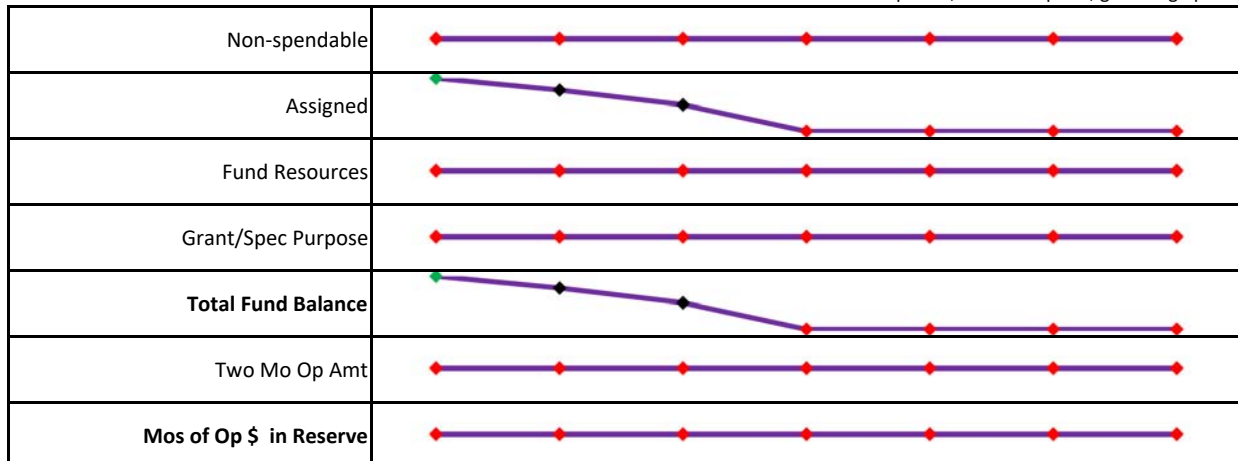
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA

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

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Colum General Fund **PERS Reserve Acct**

Account: 230

Reserve Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	699,007	1,107,213	1,085,688	230-00-00-3002	PERS Reserve Assigned BeginBal		1,397,684	1,396,866
0	699,007	1,107,213	1,085,688		Beginning Bal (Grants, Rsrve) Totals:		1,397,684	1,396,866
				R55	Transfer Revenue			
698,133	381,154	307,458	215,423	230-00-00-3086	PERS Reserve Transfer In		348,140	0
698,133	381,154	307,458	215,423		Transfer Revenue Totals:		348,140	0
				R65	Other Resources (Restr)			
874	5,526	4,500	7,148	230-00-00-3020	Interest		12,000	12,000
874	5,526	4,500	7,148		Other Resources (Restr) Totals:		12,000	12,000
699,007	1,085,688	1,419,172	1,308,259		REVENUES TOTALS:		1,757,824	1,408,866
				E1	Personal Services			
0	0	0	0	230-00-00-4104	PERS contribution for Payroll		700,000	400,000
0	0	0	0		Personal Services Totals:		700,000	400,000
				E2	Materials and Services			
0	0	0	0	230-00-00-4110	Side Account Payment		1,000,000	1,000,000
0	0	50,000	0	230-00-00-4841	Contract Services		5,000	5,000
0	0	50,000	0		Materials and Services Totals:		1,005,000	1,005,000
				E6	Contingencies			
0	0	1,369,172	0	230-00-00-5403	PERS Reserve Contingency		52,824	3,866
0	0	1,369,172	0		Contingencies Totals:		52,824	3,866
0	0	1,419,172	0		EXPENDITURES TOTALS:		1,757,824	1,408,866
699,007	1,085,688	1,419,172	1,308,259		FUND REVENUES		1,757,824	1,408,866
0	0	1,419,172	0		FUND EXPENSES		1,757,824	1,408,866
699,007	1,085,688	0	1,308,259		PERS Reserve Fund Totals:		0	0

Public Works Capital Projects - Fund 301

This fund was established to provide for the operations and capital improvement needs of the County's bike paths, and this year the fund also accounts for the revenues and expenditures associated with the County Roads and Parks System Development Charges (SDC's). Revenue for the Bike Path fund consists of one percent of the County's share of the state gasoline tax.

FY 2017-2018 Highlights and Significant Changes

Bike Path funds 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 St Helens High School to install bicycle paths in this section.

System Development Charge funds for both Roads and Parks can only be used for capacity improvement projects and not general road or parks maintenance activities. Road Department SDC funds are anticipated to be used on Millard Road between Highway 30 and Old Portland Road with timing of the project coordinated with the Millard Road Intersection with Highway 30 project funded by the State of Oregon. Parks SDC funds are anticipated to be used for expansion of the County Park System at Dibblee Beach.

FY 2016-2017 Accomplishments

25% reimbursement from the Parks SDC account to Parks Fund for the Camp Wilkerson restroom.

Columbia County

Public Works Capital Fund Account: 301

Special Revenue Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	1,308,875	1,183,398	1,192,691	397,772	364,768
Total Beginning Balance	1,308,875	1,183,398	1,192,691	397,772	364,768
Intergovernmental	36,000	36,241	36,000	36,946	35,663
Fees, Permits, Fines, Service Charges	90,000	105,352	81,000	116,105	0
Other Resources	7,200	7,718	4,700	7,208	1,869
Current Year Restricted	133,200	149,310	121,700	160,258	37,532
Transfers from County Funds	0	0	0	667,360	0
Current Year Other Resources	0	0	0	667,360	0
Total Available Resources	1,442,075	1,332,709	1,314,391	1,225,391	402,300
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	666,000	0	465,825	0	0
Program Budget	666,000	0	465,825	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	3,834	3,834	2,998	4,528
Transfers Out (fund pymts)	20,000	20,000	20,000	38,995	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	686,000	23,834	489,659	41,992	4,528
Fund Contingency	756,075	0	824,732	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,442,075	23,834	1,314,391	41,992	4,528
Ending Fund Balance	0	1,308,875	0	1,183,398	397,772

Fund Balance Analysis and Trends: Proposed Budget Data

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." Road and Parks SDCs are "Special Purpose" category.

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Restricted Fund Program Resources	469,175	434,220	397,772	364,768	332,632	298,841	264,259
Grant or Special Purpose (SDCs)	839,700	749,178	0	0	0	0	0
Total Fund Balance	1,308,875	1,183,398	397,772	364,768	332,632	298,841	264,259
Ending Fund Balance	756,075	1,308,875	1,183,398	397,772	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.**

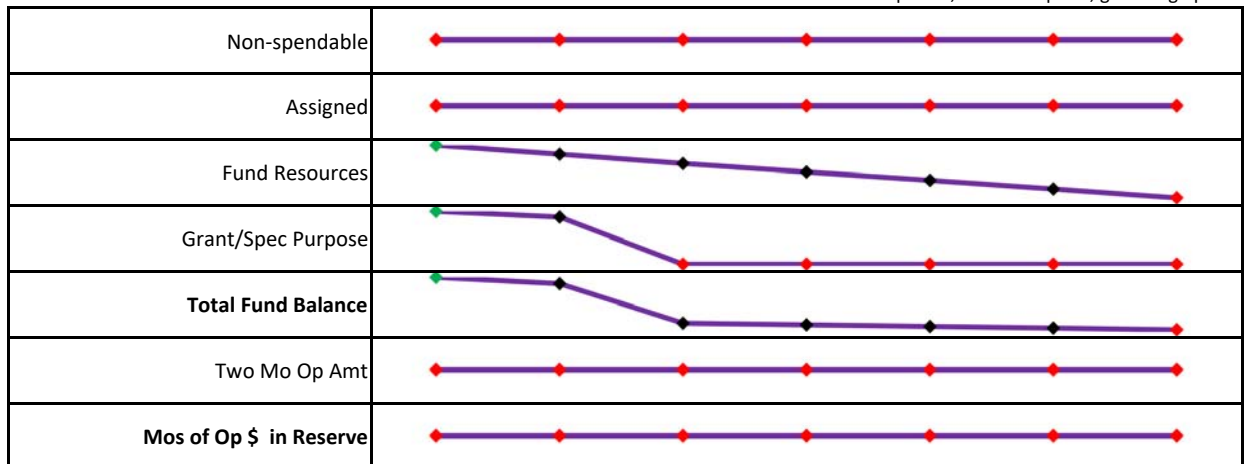
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year. This fund only has capital expenses or fund transfers to reimburse capital expenses, it has no operating cost.

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Columbia County

Public Works Capital Projects

Account: 301

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
364,768	397,772	431,859	434,220	301-00-00-3004	Restricted Cash Bal		469,175	469,175
364,768	397,772	431,859	434,220		Beginning Bal (Grants, Rsrve) Totals:		469,175	469,175
				R36	Grant: State, Local			
35,663	36,946	36,000	22,863	301-00-00-3070	State Motor Vehicle Apportion		36,000	36,000
35,663	36,946	36,000	22,863		Grant: State, Local Totals:		36,000	36,000
				R65	Other Resources (Restr)			
1,869	2,500	1,800	2,291	301-00-00-3020	Interest on Investments		2,500	2,500
1,869	2,500	1,800	2,291		Other Resources (Restr) Totals:		2,500	2,500
402,300	437,218	469,659	459,374		Bicycle and Footpath REVENUES TOTALS:		507,675	507,675
				E2	Materials and Services			
0	0	150,000	0	301-01-00-5003	Gable Road		200,000	200,000
0	0	150,000	0		Materials and Services Totals:		200,000	200,000
				E3	Capital Outlay			
0	0	250,000	0	301-01-00-5001	Dev. of Footpath & Trail		0	0
0	0	65,825	0	301-01-00-5004	CZ Trail Crossing		66,000	66,000
0	0	315,825	0		Capital Outlay Totals:		66,000	66,000
				E5	Transfer Exp			
4,528	2,998	3,834	2,875	301-01-00-4593	Central Administrative Charges		0	0
4,528	2,998	3,834	2,875		Transfer Exp Totals:		0	0
				E6	Contingencies			
0	0	0	0	301-01-00-5401	Operating Contingencies		241,675	241,675
0	0	0	0		Contingencies Totals:		241,675	241,675
4,528	2,998	469,659	2,875		Bicycle and Footpath TOTALS:		507,675	507,675
397,772	434,220	0	456,498		Bicycle and Footpath Totals:		0	0

Columbia County

Public Works Capital Projects

Account: 301

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	0	0	13,989	301-21-01-3004	SDC Roads Beg Bal		16,764	16,764
0	0	0	35,383	301-21-02-3004	SDC Roads Beg Bal		38,464	38,464
0	0	0	295,359	301-21-03-3004	SDC Roads Beg Bal		333,084	333,084
0	0	0	105,384	301-21-04-3004	SDC Roads Beg Bal		127,983	127,983
0	0	0	47,948	301-21-05-3004	SDC Roads Beg Bal		50,948	50,948
0	0	0	116,100	301-21-06-3004	SDC Roads Beg Bal		125,917	125,917
0	0	0	614,162		Beginning Bal (Grants, Rsrve) Totals:		693,161	693,161
				R25	Fees, Lic, Perm, Fines,			
0	0	641,035	14,304	301-21-00-3004	SDC Restricted Cash Bal		18,617	18,617
0	2,775	0	2,775	301-21-00-3031	SDC-Scappoose UG Area		3,000	3,000
0	3,082	0	3,082	301-21-00-3032	St Helens UG Area		3,000	3,000
0	41,490	35,000	44,657	301-21-00-3033	SDC-District 1		35,000	35,000
0	15,908	13,000	12,600	301-21-00-3034	SDC-District 2		20,000	20,000
0	4,545	3,000	0	301-21-00-3035	SDC-District 3		3,000	3,000
0	20,453	10,000	11,363	301-21-00-3036	SDC-District 4		3,000	3,000
0	88,252	702,035	88,780		Fees, Lic, Perm, Fines, Totals:		85,617	85,617
				R55	Transfer Revenue			
0	536,476	0	0	301-21-00-3080	SDC-Transfer from Roads		0	0
0	536,476	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
0	3,739	2,500	4,319	301-21-00-3020	SDC Roads Interest		4,300	4,300
0	3,739	2,500	4,319		Other Resources (Restr) Totals:		4,300	4,300
0	628,466	704,535	707,261		Roads SDCs REVENUES TOTALS:		783,077	783,077
				E3	Capital Outlay			
0	0	0	0	301-21-00-5001	Road SDC Cap Investment		300,000	300,000
0	0	0	0		Capital Outlay Totals:		300,000	300,000
				E6	Contingencies			
0	0	704,535	0	301-21-00-5401	Roads SDC Contingencies		483,077	483,077
0	0	704,535	0		Contingencies Totals:		483,077	483,077
0	0	704,535	0		Roads SDCs TOTALS:		783,077	783,077
0	628,466	0	707,261		Road SDCs Totals:		0	0

Columbia County

Public Works Capital Projects

Account: 301

Special Revenue Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	0	119,797	3,485	301-22-00-3004	SDC Begin Bal		4,343	4,343
0	0	0	6,078	301-22-01-3004	SDC Parks Beg Bal		7,617	7,617
0	0	0	8,954	301-22-02-3004	SDC Parks Beg Bal		11,018	11,018
0	0	0	102,195	301-22-03-3004	SDC Parks Beg Bal		104,945	104,945
0	0	119,797	120,712		Beginning Bal (Grants, Rsrve) Totals:		127,922	127,922
				R25	Fees, Lic, Perm, Fines,			
0	1,539	0	1,539	301-22-00-3031	SDC-Scappoose UG Area		1,500	1,500
0	814	0	1,564	301-22-00-3032	SDC-St Helens UG Area		1,500	1,500
0	25,500	20,000	19,500	301-22-00-3033	SDC-Rural Area		20,000	20,000
0	27,853	20,000	22,603		Fees, Lic, Perm, Fines, Totals:		23,000	23,000
				R55	Transfer Revenue			
0	130,885	0	0	301-22-00-3080	SDC-Transfer from Parks		0	0
0	130,885	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
0	969	400	869	301-22-00-3020	Park SDC Interest		400	400
0	969	400	869		Other Resources (Restr) Totals:		400	400
0	159,707	140,197	144,184		Parks SDCs REVENUES TOTALS:		151,322	151,322
				E3	Capital Outlay			
0	0	0	0	301-22-00-5001	Parks SDC Cap Investment		100,000	100,000
0	0	0	0		Capital Outlay Totals:		100,000	100,000
				E5	Transfer Exp			
0	38,995	20,000	0	301-22-00-5310	Transfer to Parks for SDC work		20,000	20,000
0	38,995	20,000	0		Transfer Exp Totals:		20,000	20,000
				E6	Contingencies			
0	0	120,197	0	301-22-00-5401	Parks SDC Contingencies		31,322	31,322
0	0	120,197	0		Contingencies Totals:		31,322	31,322
0	38,995	140,197	0		Parks SDCs TOTALS:		151,322	151,322
0	120,712	0	144,184		Parks SDCs Totals:		0	0
402,300	1,225,391	1,314,391	1,310,818		FUND REVENUES		1,442,075	1,442,075
4,528	41,992	1,314,391	2,875		FUND EXPENSES		1,442,075	1,442,075
397,772	1,183,398	0	1,307,943		Public Works Capital Projects Totals:		0	0

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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 Bond.

The final year for this tax levy will be FY18.

FY2017-2018 Highlights and Significant Changes

This is a landmark fiscal year as it will be the final year that property taxes are assessed for the purpose of building the Justice Facility that, among other purposes, houses the Columbia County Jail.

The final debt service payment will be made on June 1, 2018.

The County projects it will need to receive \$ 1,104,704 in FY18 property tax collections in order to meet the debt service payment. This translates to a property tax assessment for the bond levy in the amount of \$1,173,968 to take into consideration the amount which will be lost to discounts and uncollected tax.

The levy projection estimate is based on

- the past three year average of collection loss in Columbia County of 5.9%
- the projected FY17 balance forward
- prior year tax collections expected in FY18
- an estimate for interest earned during the FY18 period

and, if all estimates come to pass, the FY18 period will end with a zero balance after the debt payments are issued.

Oregon Revised Statute 287A.140(2) (c) reads:

If a surplus amount remains after the principal of and interest on an issue of general obligation bonds have been paid and the public body does not have other expenses related to the bonds, transfer the surplus moneys to a fund designated by the governing body of the public body.

In June of 2018, the 402 fund will be closed and any balance remaining will be transferred to the general fund. If funds are not sufficient for the final payment, the general fund will be called upon to make up the difference.

Columbia County

Jail Bond Fund Account: 402

Debt Fund Budget Summary

	FY18	FY17	FY17	FY16	FY15
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	3,096	83,985	72,591	67,178	74,659
Total Beginning Balance	3,096	83,985	72,591	67,178	74,659
Property Tax	1,129,704	1,049,191	1,066,999	1,139,740	1,109,593
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	800	1,509	2,000	3,654	2,714
Current Year Restricted	1,130,504	1,050,699	1,068,999	1,143,394	1,112,306
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	1,133,600	1,134,684	1,141,590	1,210,572	1,186,965
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	0	0	0	0	0
Program Budget	0	0	0	0	0
Debt	1,133,600	1,131,588	1,131,590	1,126,588	1,119,788
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,133,600	1,131,588	1,131,590	1,126,588	1,119,788
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	10,000	0	0
Total Fund Expenditures	1,133,600	1,131,588	1,141,590	1,126,588	1,119,788
Ending Fund Balance	0	3,096	0	83,985	67,178

Fund Balance Analysis and Trends: Proposed Budget Data

Jail Bond

FY18 FINAL YEAR

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."

	FY18 Budg beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Restricted Fund Program Resources	3,096	83,985	67,178	74,659	71,813	31,007	(49,816)
Grant or Special Purpose	0	0	0	0	0	0	0
Total Fund Balance	3,096	83,985	67,178	74,659	71,813	31,007	(49,816)
Ending Fund Balance	0	3,096	83,985	67,178	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.**

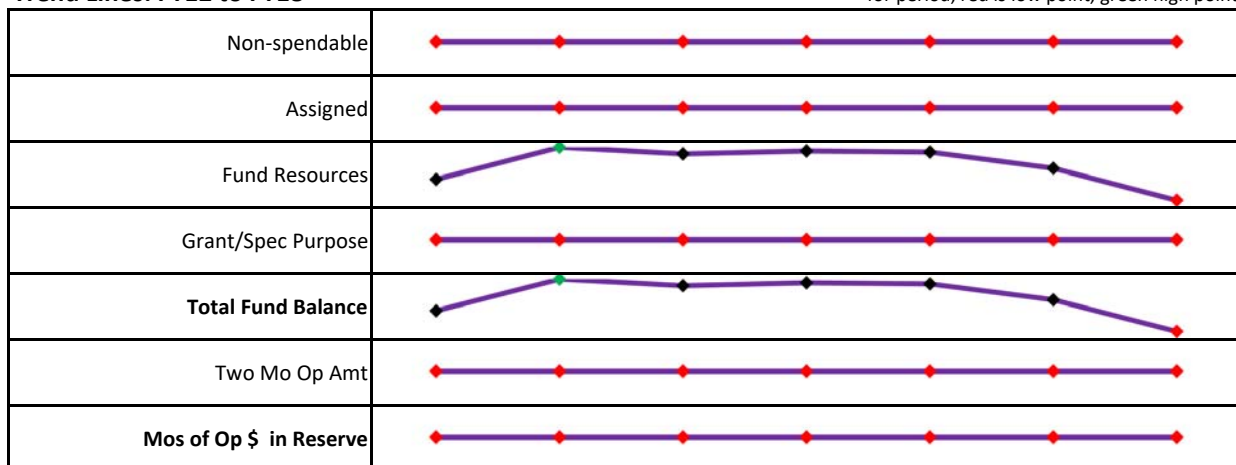
	FY18 Budget	FY17 Est	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA

Looking ahead: next fiscal year's operating cost covered by available reserve in ending fiscal year. The fund is a debt service fund and, as such, has no operating expense.

	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA	NA	NA

Trend Lines: FY12 to FY18

for period, red is low point, green high point



Information for Assessor
Jail Bond Debt Service Fund
FY 2017-18 Proposed Budget Estimate

	Principal	Interest	Total Due
Due 12/1/2017	0	21,800	21,800
Due 6/1/2018	1,090,000	21,800	1,111,800
Total Due	<u>1,090,000</u>	<u>43,600</u>	<u>1,133,600</u>
Total Payment Due			<u>1,133,600</u>
Beginning Cash Estimate*			-3,096
Ending balance (eliminated for final year)			0
Prior Year Taxes			-25,000
Less Investment Interest			-800
Taxes necessary to balance			<u>1,104,704</u>
Taxes not expected to be collected (average for last three years in Columbia County)		5.9%	69,264
Total Tax Assessment for 2017-2018			<u><u>1,173,968</u></u>

Columbia County

Jail Bond Fund

Account: 402

Debt Service Fund Detail								
2015	2016	2017	2017			2018	2018	2018
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
74,659	67,178	72,591	83,985	402-00-00-3004	Restricted Cash Bal		3,096	3,096
74,659	67,178	72,591	83,985		Beginning Bal (Grants, Rsrve) Totals:		3,096	3,096
				R65	Other Resources (Restr)			
2,714	3,654	2,000	3,408	402-00-00-3020	Interest on Investments		800	800
2,714	3,654	2,000	3,408		Other Resources (Restr) Totals:		800	800
				R75	Property Tax (Restr)			
1,041,130	1,085,146	1,024,999	994,072	402-00-00-3010	Property Taxes - Current		1,104,704	1,104,704
68,463	54,594	42,000	32,000	402-00-00-3015	Property Taxes - Prior Years		25,000	25,000
1,109,593	1,139,740	1,066,999	1,026,072		Property Tax (Restr) Totals:		1,129,704	1,129,704
1,186,965	1,210,572	1,141,590	1,113,465		REVENUES TOTALS:		1,133,600	1,133,600
				E4	Debt Service			
955,000	1,000,000	1,045,000	0	402-00-00-4550	Bond Principal		1,090,000	1,090,000
164,788	126,588	86,590	43,294	402-00-00-4551	Bond Interest		43,600	43,600
1,119,788	1,126,588	1,131,590	43,294		Debt Service Totals:		1,133,600	1,133,600
				E7	Ending Balances			
0	0	10,000	0	402-00-00-5501	Ending Cash Balance		0	0
0	0	10,000	0		Ending Balances Totals:		0	0
1,119,788	1,126,588	1,141,590	43,294		EXPENDITURES TOTALS:		1,133,600	1,133,600
1,186,965	1,210,572	1,141,590	1,113,465		FUND REVENUES		1,133,600	1,133,600
1,119,788	1,126,588	1,141,590	43,294		FUND EXPENSES		1,133,600	1,133,600
67,178	83,985	0	1,070,171		Jail Bond Debt Service Fund Totals:		0	0

Columbia County Capital Outlays

Capital expenditures in FY2017-2018 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 also capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The following pages detail the General Fund and all other fund capital outlays as well as present a summary by fund of these expenditures. Detailed information on selected capital expenditures are included at the end of this narrative.

Impact of capital expenditures on operating budget

The “on going” capital investments in FY17 of \$114,749 will have a positive impact on the operating budget due to:

1. Software, library assets and security equipment allow operations to maintain the current level of efficiency and are essentially neutral in terms of the operating budget
2. Replacement vehicles and equipment allow programs to operate more cost-effectively and often with less staff time (fuel efficiency, lower maintenance costs, new safety features, fewer down hours) and have a positive impact on the budget

The “one-time” capital expenditures are characterized primarily by their infrequency, which is to say that while they may be incurred periodically, they are not anticipated on a recurring annual basis. Of the \$3.98 million planned outlays for FY18, only two will have the operating impact of adding expenditures; the Dibblee Beach and CZ Trail work projects. With these improvements, additional park land will be brought into public use and park maintenance, safety and perhaps even law enforcement resources will be increased.

Capital Improvement Plan Development

The County has long recognized that it lacks a formal and robust capital improvement program (CIP). In FY16, the County put out a request for proposal for consultants to assist the County in developing the tools, processes and financial analysis support that will result in a CIP that County staff can carry out in-house in subsequent years. Funding for this work was originally requested in the FY17 budget but was bit funded until the current FY18 Proposed Budget.

Selected Capital Expenditure Details

Courthouse Building Improvements

1) *Statement*

The current condition, and configuration, of the Courthouse Annex and Old Courthouse make it challenging to conduct the variety of operations housed within them. There are several proposed capital improvement projects in and around the courthouse facilities aimed at enhancing their overall functionality, longevity and appearance.

Identified Projects:

- i) Old Courthouse Rot Repairs and Restoration
- ii) Emergency Mass Notification and Intercom Systems
- iii) Back-up Generator Replacement
- iv) Old Courthouse HVAC upgrades
- v) Parking Lot/Sidewalk Repairs and Reconfiguration
- vi) BOCC Public Meeting Room move to Main Floor Meeting Room (Remodel)
- vii) Remodel/repurpose existing BOCC Public Meeting Room
- viii) Courthouse Bathroom Remodel and Restoration
- ix) Access Control and Door Hardware upgrades
- x) Courtroom Carpet and Other Hard Surfaces Restoration and/or Replacement
- xi) Secure Storage Space Reconfiguration and Compressed File Storage Systems

2) *Purpose*

Continued baseline funding for ongoing Courthouse Building Improvement projects.

3) *Funding*

Project Cost: \$650,000.00 (100% Grant funded – FY18 & FY19)

Anticipated OJD Courthouse Improvement Grant funding for projects i) through iv)

- a. July 1, 2017 expected grant funding confirmation
- b. Limited General Fund dollars may be necessary for project administration and/or specification development. **TBD**

Project Cost: TBD – Projects phased incrementally FY18 through FY22

Projects v) through xi) funded by the General Fund and identified projects prioritized throughout each fiscal year. Project prioritization and selection achieved through ongoing collaboration between BOCC, identified project stakeholders, and available resources.

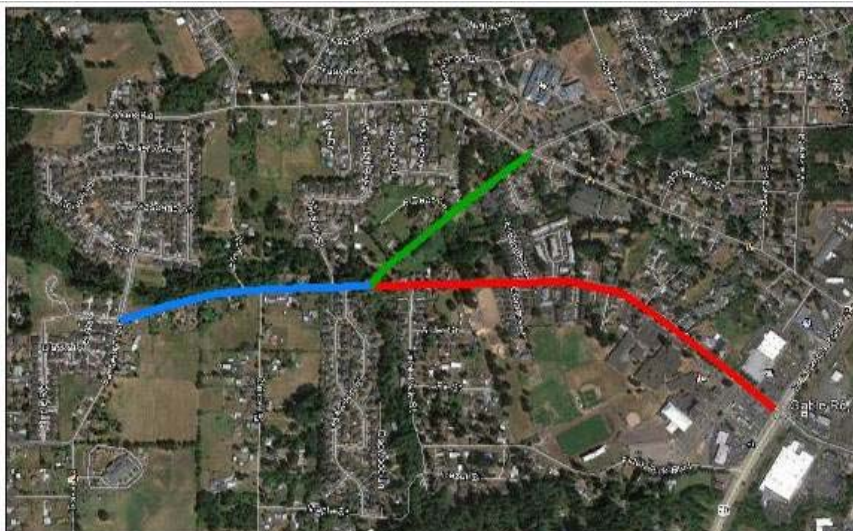
4) *Operating Impact*

Facilities Services staff continues an on-going effort to take on small scale tenant improvement projects, and coordinate larger-scale capital improvement projects, that provide more conducive operating spaces for courthouse workers and the general

public. Substantial savings and steady progress on building improvement projects have been achieved by utilizing in-house resources and limiting contracted services.

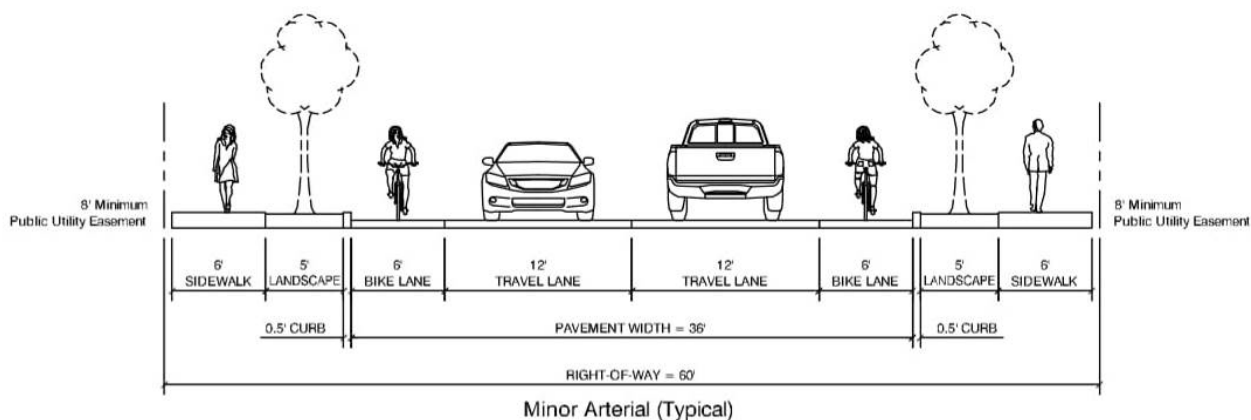
Gable Road Sidewalk and Bike Lane Improvements

Gable Road Sidewalks and Bike Lane Enhancement Project is part 1 of 3 sections of improvements around the St Helens High School and McBride Elementary School. The section currently funded (red section below) is from Hwy 30 to Columbia Blvd. Placing sidewalks bike lanes and drainage improvements through the whole section of Gable Road. When construction is complete the City of St Helens has agreed to take ownership and responsibility of the roadway. This will be an improvement of budget as this reduces the maintenance mileage the County Roads Department will be maintaining.



- SECTION I (.67 mi)
- SECTION II (.32 mi)
- SECTION III (.38 mi)

Gable Road planned phases for improvements



Cross section of future improvements to Gable Road

The purpose of this project is to improve pedestrian and bicycle traffic safety along Gable Rd from the adjoining neighborhoods to St Helens High School. With multiple apartment complex housing, lower income housing, the Housing Authority for Columbia County, and Retirement Facility within this stretch of roadway, sidewalk improvements will allow these residents safe access to the already vast mileage of sidewalks and bike lanes within the City. Currently as seen in the photo below residents have to walk and bike in the roadway, or walk through grass and dirt shoulders to safely travel to business



Looking Westbound on Gable Rd .25 miles from Hwy 30

Funding for this project will come from a new funding mechanism within ODOT that I have worked on since starting at the Columbia County in 2008. This is an exciting opportunity to be a pilot project to utilize this type of project delivery with a large scale project. The funds the County received for Gable road are Federal Transportation dollars, with these types of funds the County has certain federal requirements that need to be met. With exchanging the funds for return in State funds, State will use the federal dollars on large scale projects that require federal funding and leave the state funds available for smaller scale project like Gable Road that do not require or need the extra Federal oversight. This allows more County cost control and significant cost savings into the Counties hands as the project scope develops and construction begins. This has added risks, but this is nothing that the County doesn't already complete on a regular basis.

Due to this project being scoped as a Federal project it was funded to deliver all the mechanisms and requirements of a typical Federal Project. With the exchange on this project the County could potentially see a large savings due to no ODOT oversight, ease of Federal environmental permit requirements, minimal design acceptance approval during the design process, and much quicker contracting oversight process through the County all equal a savings

that will keep the spending below the original county match of \$328,640. With previous Federal Aid Projects no matter the savings to the project the County would only see a 10.27% savings in match money. With the design of this project the County could potentially have no County funds expended towards the project.

Current plan since approval of the IGA with ODOT this spring will be consultant selection completed during summer 2017. Engineering and Right-of-Way acquisitions completed in spring of 2018. With this portion of the engineering budget being spent on preliminary design, and the sub-contractors associated with the contract. Due to this being a reimbursement for expenses as they occur this will be a flow through in the County. As consultant bills for expenses will be submitted for reimbursement immediately. Per scoping report of the project from ODOT this would be roughly \$500,000-\$750,000 of the \$3.2 million overall project budget.

With the ODOT Fund Exchange program being a reimbursement project, all funds will be reimbursed to the original scoped agreement, meaning if the County keeps the overall project costs below 2.9 million no County funds will be utilized on this project.

Dibblee Beach and CZ Trailhead Improvements

1) *Statement*

There is an ongoing mission to continually enhance and expand Columbia County Park's amenities and infrastructure. In FY18, the Parks department would like to focus its efforts on improvements to the CZ Trail and Dibblee Beach site.

Identified Projects:

- i) CZ Trail – Trailhead Improvements
- ii) Dibblee Beach Park Hosts Site

2) *Purpose*

Install amenities at designated trailhead access points on CZ Trail such as; information kiosks, bicycle repair stations, vault toilets and benches.

Develop a year-round park host site on Dibblee Beach that includes; covered RV parking, permanent power supply, septic system and water supply.

3) *Funding*

Project Cost: \$75,000.00 (One time)

The Parks department is processing a submittal for Lottery Match Grant funding for CZ Trailhead improvements. If awarded, the grant dollars will cover 50% of the overall project costs while Park's staff, and volunteer, labor will fund 30-35%. The remaining 15-20% of costs will come from the Parks fund.

Project Cost: \$75,000.00 (One time)

The Dibblee Beach Park Host site will be funded partially by past donation from Teevin Bros., a local Rainier business enterprise. The remaining funding will come from an interdepartmental transfer from the Economic Development Fund.

4) *Operating Impact*

Both capital improvement projects identified above will have a net positive impact on Park's operations. CZ Trailhead improvements will bolster community awareness of the County's commitment to the CZ Trail system. The addition of a park host site on Dibblee Beach will provide a much needed enforcement and stewardship resource that is currently unavailable.

Fair Tractor

1) *Statement*

The County Fairgrounds are a community asset that requires year-round maintenance and improvement. Existing equipment is aging and limited in its functional capacity.

2) *Purpose*

Purchase a tractor with a bucket, mower deck and backhoe that can be used for multiple maintenance and improvement projects around the fairgrounds.



3) *Funding*

The budgeted purchase cost of \$35,000 will come from the Fair Fund.

4) *Operating Impact*

The unit will reduce current and future operating costs by reducing or eliminating equipment rental costs and will improve productivity by having functional equipment readily available when needed.

Solid Waste Scale Software*1) Statement*

The current software system (Trashflow) has limitations and performance issues.

2) Purpose

This expenditure is to select and purchase a replacement system through a competitive bidding process.

3) Funding

The budgeted purchase cost of \$15,000 will be paid for by tipping fees generated at the transfer station.

4) Operating Impact

New software will provide more accurate tonnage readings and improved reporting capabilities, thus increasing productivity and efficiency.

Building Fund Vehicle Replacement*1) Statement*

Approximately every-other year the building department replaces its oldest, highest mileage inspection vehicle.

2) Purpose

This year a 2000 Dodge Dakota pickup with 200,000 miles will be replaced.

3) Funding

The budgeted purchase cost of \$26,000 will be paid for by building inspection fees.

4) Operating Impact

The new vehicle will better assure the timeliness and productivity of building inspection staff and will reduce maintenance and out-of-service costs. Inspection vehicles with a remaining useful life are retained by Planning and Administrative Staff or transferred to other County Departments.

Unmet Needs Fund 215

This fund was 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 eight 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 has taken title of land (the majority of which will or has been 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. This work is expected to be completed in FY17 after which the fund will be closed-out.

FY18 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
Clerk		7,500	Storage Cabinet for Plat Maps	General Fund	Essential for service delivery mandate; has positive impact on productivity; extends life of documents
Elections	6,749		OCVR Elections Software	General Fund	Essential for service delivery mandate
Sheriff's Office	5,000		Vehicle Lease	General Fund	Replacement of aging vehicles reduces cost of vehicle operation and improves safety
		10,000	Replacement Communications Equipment	General Fund	Replacement of aging equipment will allow the Sheriff's office to more reliably communicate both within its ranks and with other agencies
Emergency Mgmt		10,000	Secure Storage Unit	General Fund	Secures & Maintains food cache for essential staff in event of emergency
Finance		30,000	Fairgrounds Paving	General Fund	Expenditure of portion of Fair Facilities Reserve
IT		45,000	Phone System and Servers	General Fund	Essential to service delivery; Productivity improvements due to technological jumps made in the intervening period
General Services		20,783	Capital Systems Improvements	Loan	Remainder of excess Capital Improvements loan which will be spent on Old Courthouse Repairs Enhance Functionality, Safety and Useful Life of Primary Operating Facilities
		50,000	Parking Lot and Sidewalk Improvements	General Fund	
		25,000	Server Room	General Fund	
		75,000	Courthouse PA/Mass Notification	Grant	
		150,000	Old Courthouse Repairs	Grant	
		200,000	Old Courthouse HVAC Replacement	Grant	
		250,000	Courthouse Back-up Generator	Grant	
General Fund Total	91,749	873,283	965,032		

FY18 Capital Outlays Schedule - County Funds

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Roads		1,500,000	Gable Road Improvement*	ODOT	Sidewalk and Bicycle Lane Improvements
		100,000	Tractor-Trailer	Road Fund	Replacement equipment for Road Dept fleet
Parks		50,000	Dibblee Beach	Parks Fund	Facilities Improvements and Upgrades
		30,000	Trail Enhancements**	Oregon Lottery Grant	Crown Zellerback Trail between Vernonia and Scappoose
		35,000	Trucks	Parks Fund	Replacement equipment for Parks Dept fleet
Fair		35,000	Tractor	Fair Fund	Replacement of aging equipment reduces cost of operation, improves safety and productivity
		15,000	Utilities Upgrades	Fair Fund	Addition of Faucets; Replacement of Sewage Control Panel
Transfer Station		15,000	Scales Software system	Transfer Station Fund	Software speed/reliability issue; new software to improve customer service turn around times and internal controls.
Court Security	10,000		Equipment Replacement	Security Fund	Essential for mandated security mission at Courthouse
Law Library	8,000		Library Collections	Library Fund	Essential for mandated legal resources mission in the County
Transit		338,732	Vehicle Replacement	ODOT Grants with Match from Community Contributions and Fares	Essential for the delivery of transit services to County residents
		162,128	Radio Improvement Project		

FY18 Capital Outlays Schedule - County Funds

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Building Fund		26,000	Vehicle Replacement	Building Fund	Replacement Equipment for Building Program Fleet
Jail Operations		35,000	Capital Equipment		
		100,000	Building Improvements	Jail Operations Levy	Essential for efficient jail operations mission in the County
	5,000		Small Cap Equip		
Public Works Capital Projects		66,000	CZ Trail Enhancements**	Trail Fund State apportionment	Crown Zellerback Trail between Vernonia and Scappoose
		200,000	Gable Road Improvement*		Sidewalk and Bicycle Lane Improvements
		300,000	Road Development	Road and Parks SDCs	Fund is in its entirety for capital investments in road development
		100,000	Trail and Path Development		Fund is in its entirety for capital investments in footpath and bicycle trail development
Other Funds Total	23,000	3,107,860	3,130,860		
County-wide Totals	114,749	3,981,143	4,095,892		

* Combined funding for Gable Road project allows work to move forward that otherwise would have been even more difficult to pay for

** Combined funding for the CZ Trail project allows work to move forward that otherwise would have been even more difficult to pay for

FY18 Capital Outlays Summary by Fund

Fund		On Going	One-Time	Total
100	General Fund	91,749	873,283	965,032
201	Roads	0	1,600,000	1,600,000
202	Parks	0	115,000	115,000
204	Fair	0	50,000	50,000
207	Transfer Station	0	15,000	15,000
211	Courthouse Security	10,000	0	10,000
213	Law Library	8,000	0	8,000
216	Transit Fund	0	500,860	500,860
217	Building Fund	0	26,000	26,000
220	Jail Operations Fund	5,000	135,000	140,000
301	Public Works Cap Projects	0	666,000	666,000
Total		114,749	3,981,143	4,095,892

Columbia County FY2017-18 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 \$7,376,616,652.
3. One percent of borrowings has a value of \$73,766,167.
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, 2017, is \$1,090,000. 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. \$3,898,644 in aggregate principal amount of borrowings is outstanding as of June 30, 2017. 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 \$6,905,311 in aggregate principal amount outstanding as of June 30, 2017. This balance is not subject to statutory limits as it is expected to save taxpayers money on the cost of public pensions.

Current Debt and Legal Limits and Impacts on Current Operations

Columbia County has ample room in its debt capacity with the 1% ceiling: over 94% of it is still available.

The County is also well within the general obligation bond limit of 2% real market value: over 99% of that capacity is available.

In “big” debt news for Columbia County, its general obligation bond will be retired in FY18, resulting in a decrease in property tax as of the FY19 period.

Two of the County’s eight borrowings have revenue streams that have created fund balances that permit pre-payments on those obligations without adversely affecting operations:

1. Road Loan – paid for by tax increment financing for the Columbia County Development Agency urban renewal district
2. Transfer Station Loan – paid for by solid waste disposal rates paid by members of the community

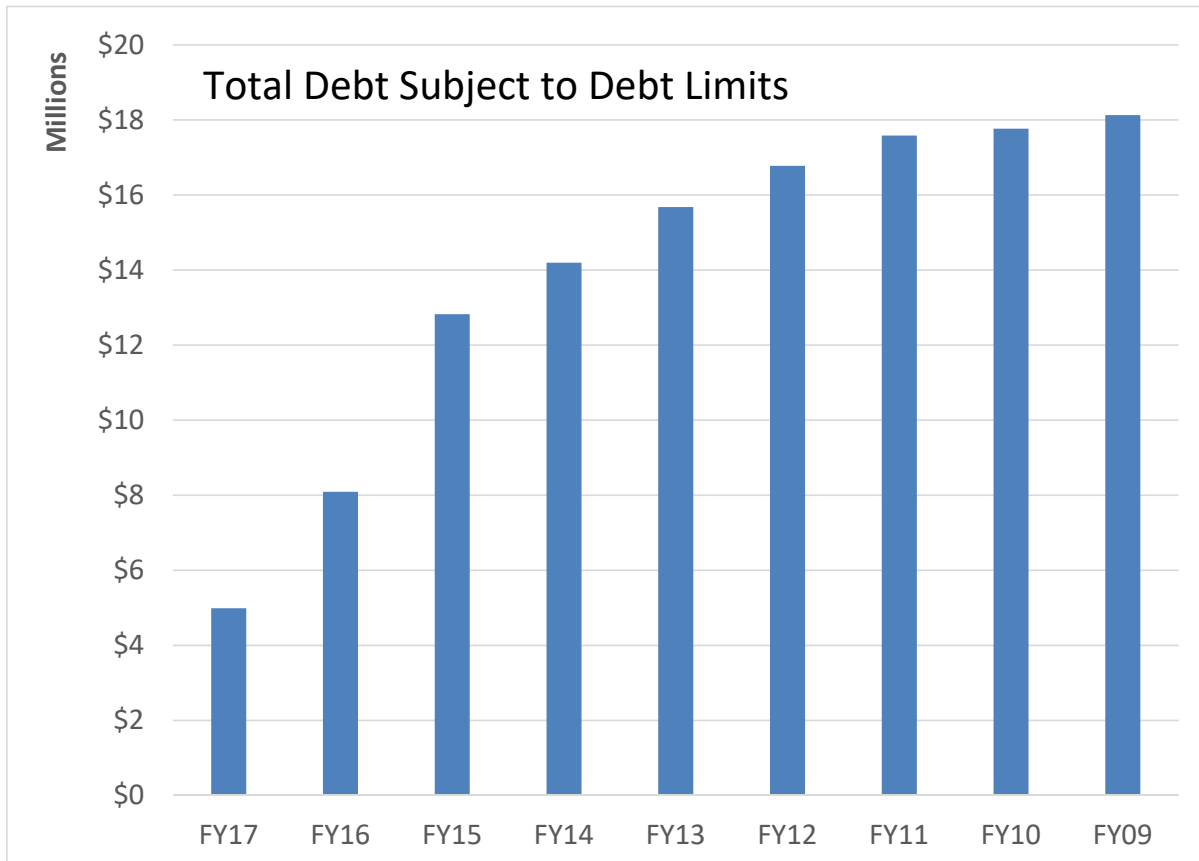
In both cases, these excess payments have resulted in reducing the indebtedness terms by years as well as the total debt service to be paid.

The County has long recognized that it needs to add capacity in terms of debt analysis and has completed a competitive selection for a Municipal Advisor. Initial work on continuing disclosures has been undertaken. We plan to work with our Municipal Advisor to look for opportunities to retire more debt and match capital needs with the still relatively inexpensive cost of money.

The long term debt schedule for Columbia County follows.

Columbia County Long Term Debt Trends

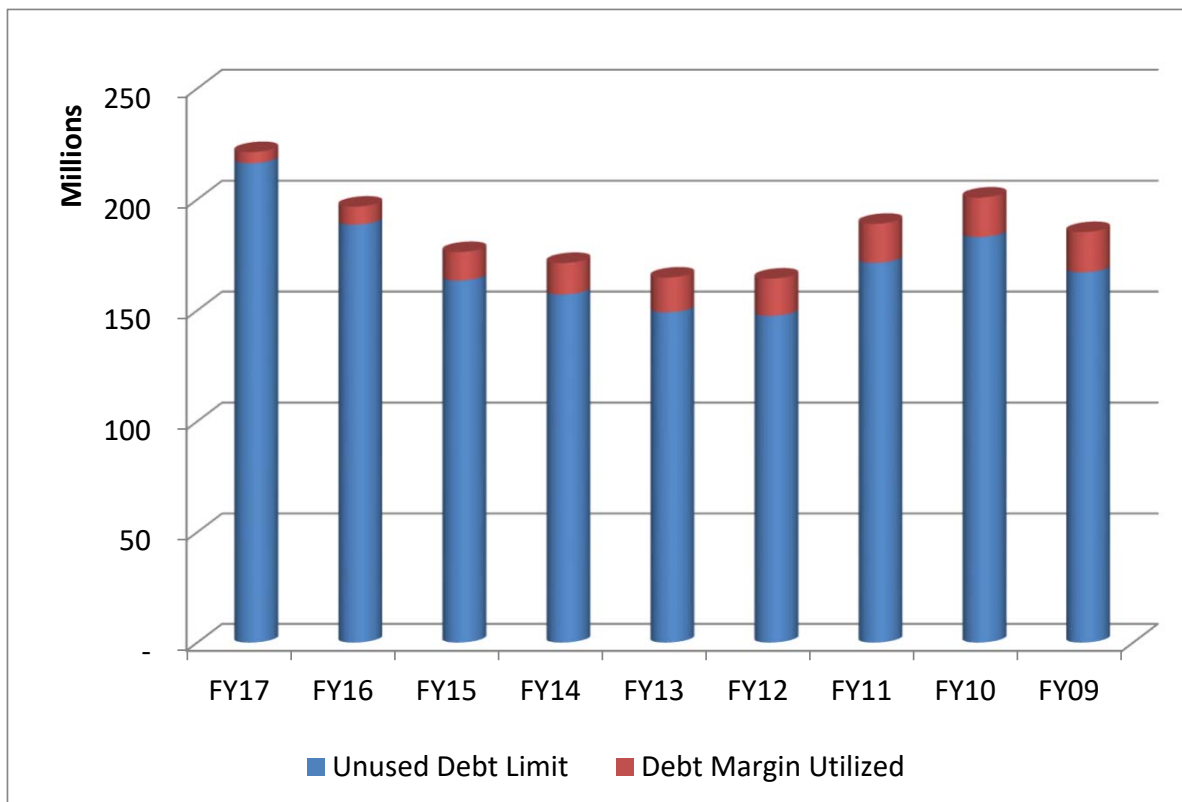
Fiscal Year	County Debt Limits			Debt at June 30			
	Real Market Value	Debt Limit for		Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
		General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)				
2016-17	7,376,616,652	147,532,333	73,766,167	221,298,500	1,090,000	3,898,644	4,988,644
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	5,957,222	8,092,222
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



In order to reduce the total cost of debt, when it makes good fiscal sense, the County has sought to retire debt faster than required.

Columbia County Debt Margin Trends

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
2016-17	146,442,333	69,867,523	216,309,856	0.7%	5.3%	2.3%
2015-16	129,023,077	59,621,817	188,644,894	1.6%	9.1%	4.1%
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%



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.

Columbia County Long Term Debt

Lender	Interest Rate	Total Loan	Total Principal Outstanding	Total Interest Outstanding	Total Payments Due
As of June 30, 2017:					
Pension Bonds					
Pers A & B	2-7.41%	4,394,484	3,695,311	2,351,139	6,046,450
Pers addl	4-5%	3,860,000	3,210,000	1,074,885	4,284,885
Total not subject to any limit		8,254,484	6,905,311	3,426,024	10,331,335
Loans					
City of St Helens	3.00%	100,000	54,965	8,630	63,595
OEDD SPWF - West Rainier Road	5.23%	410,000	192,972	52,590	245,562
OEDD SPWF - Port Westward Road	4.99%	5,746,893	1,117,865	73,227	1,191,092
OEDD - Solid Waste Transfer Station	4.97%	4,435,000	2,215,513	554,370	2,769,883
Courthouse Capital Improvements	3.75%	713,000	317,329	26,913	344,242
Total subject to 1% RMV limit		11,404,893	3,898,644	715,730	4,614,374
	Percent RMV utilized	0.155%	0.053% Less than 1% = In compliance		
	69,867,523 Amount debt capacity remaining (1% RMV minus outstanding principal due)				
General Obligation Bond					
Jail Refinancing	4-4.25%	8,365,000	1,090,000	43,600	1,133,600
Total subject to 2% RMV limit		8,365,000	1,090,000	43,600	1,133,600
	Percent RMV utilized	0.113%	0.015% Less than 2% = In compliance		
	146,442,333 Amount debt capacity remaining (2% RMV minus outstanding principal due)				
Total Long Term Debt		28,024,377	11,893,955	4,185,354	16,079,309

Real Market Value FY17

7,376,616,652

Columbia County



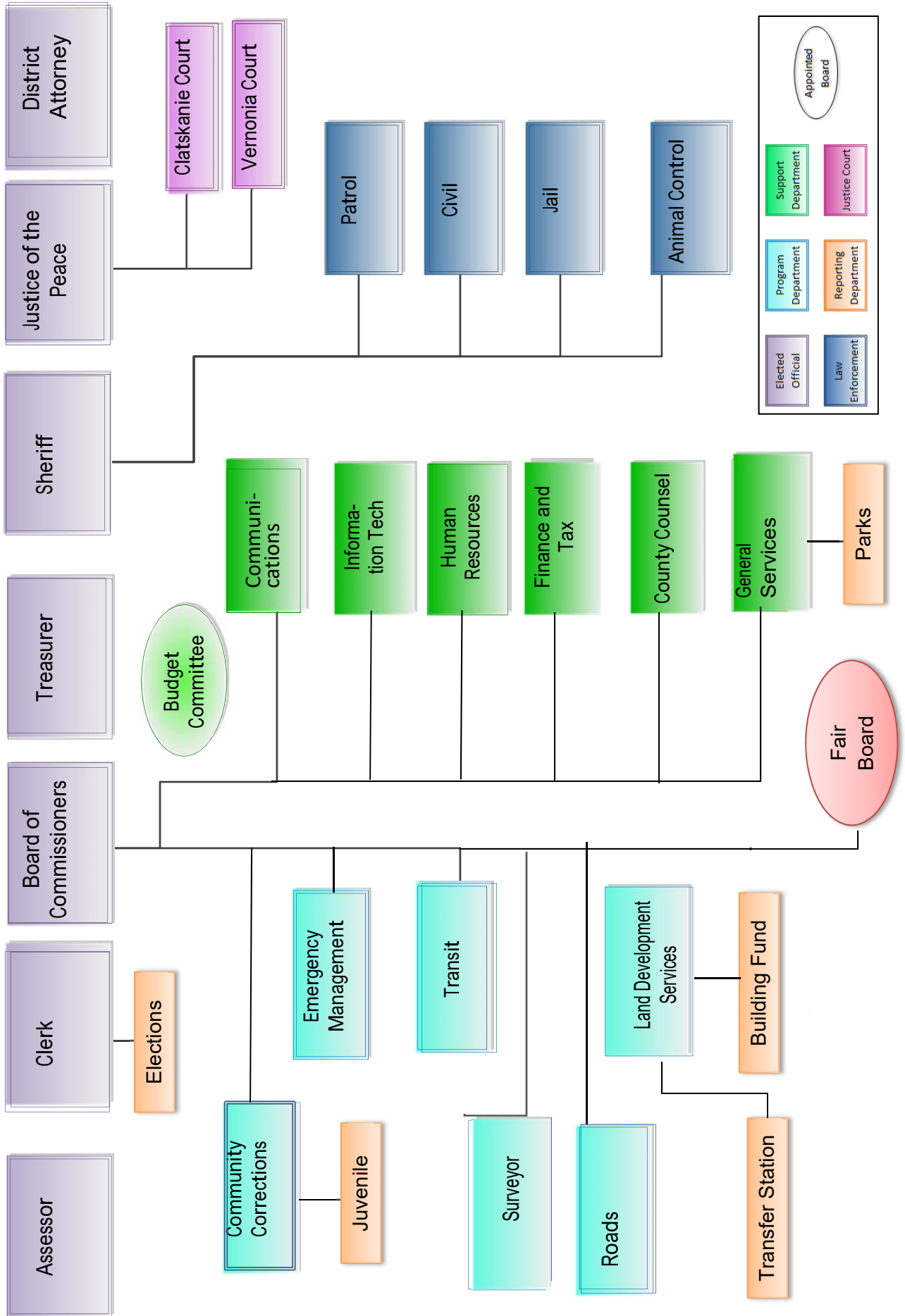
FY18 Proposed Budget

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Columbia County Residents Elect the Following County Officials:



Columbia County

Department of Human Resources

230 Strand St., St. Helens, Oregon 97051
Phone: (503)397-3874 Fax: (503)366-3906
www.co.columbia.or.us

Memo

To:

Jennifer Cuellar, Finance Director

From:

Jean Ripa, Human Resources Director

March 13, 2017

Subject:

Elected Official Compensation Committee Recommendation 2017

At their meeting today, the Elected Officials Compensation Committee (George Dunkel, Dennis Kenna, Jim Tierney and Dee Wooley) made the following recommendations regarding elected officials' salaries, with an effective date from July 1, 2017 to June 30, 2018:

-Commissioner, Assessor, Clerk and Sheriff: Increase pay by cost of living of 2.1%.

-District Attorney, Justice of the Peace and Treasurer: No change

Please let me know if you have any questions.

cc: Henry Heimuller, County Commissioner
Margaret Magruder, County Commissioner
Alex Tardif, 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

Columbia County Budgeted Position History Summary

	Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed
Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Function							
General Government	43.54	40.18	41.77	46.15	48.23	56.32	59.19
Public Safety							
Sheriff - Officers	37.15	31.25	27.50	32.24	38.53	42.70	47.47
Sheriff - Civilians	8.96	7.54	6.98	8.64	7.60	9.20	11.84
Parole/Probation	13.78	14.07	13.30	12.15	12.15	12.91	13.71
Juvenile Justice	6.51	4.73	4.89	5.14	5.59	5.80	5.75
District Attorney	10.90	11.17	11.54	12.09	12.58	12.80	13.20
Justice Court	2.03	2.03	2.53	2.75	2.77	2.31	2.31
Emergency Management	2.28	1.80	2.70	1.91	1.94	2.00	2.49
Animal Control/Firing Range	2.73	1.98	1.00	1.00	1.00	1.00	1.00
Highways and Streets							
Engineering/Admin	5.50	5.00	5.00	5.00	5.00	5.00	5.00
Maintenance	20.00	18.00	16.00	18.00	16.50	16.50	16.50
Transfer Station/Solid Waste	3.63	1.59	1.59	0.93	1.19	1.35	1.70
Culture and Recreation							
Parks	4.30	4.90	3.00	3.00	2.50	2.42	2.20
Fair	0.53	0.00	0.00	0.00	0.00	0.00	0.00
Social Services/Health	1.54	1.62	1.28	0.40	0.14	0.10	0.10
Economic Development/Transit	3.90	3.40	1.00	1.49	1.43	3.33	3.49
Total	167.28	149.26	140.08	150.89	157.15	173.74	185.95
Percent Change	-7.6%	-10.8%	-6.2%	7.7%	4.1%	10.6%	7.0%
						Percent Change since FY12	11.2%
General Fund (no Jail)	83.43	76.17	73.83	78.47	81.52	92.09	97.70
Percent Change	-10.0%	-8.7%	-3.1%	6.3%	3.9%	13.0%	6.1%
						Percent Change since FY12	17.1%
Other Funds (no Jail)	57.65	51.64	45.51	45.22	43.35	46.80	48.32
Percent Change	-6.0%	-10.4%	-11.9%	-0.6%	-4.1%	8.0%	3.2%
						Percent Change since FY12	-16.2%
Jail Operations	26.20	21.45	20.74	27.20	32.28	34.85	39.93
Percent Change	-2.9%	-18.1%	-3.3%	31.1%	18.7%	8.0%	14.6%
						Percent Change since FY12	52.4%

Columbia County Budgeted Position History Detail

		Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed
	Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
GENERAL GOVERNMENT								
<u>Board of Commissioners 100-01</u>								
Commissioners	EL	2.70	2.70	2.70	2.86	2.91	3.00	3.00
Board Secretary	E03	0.90	0.90	0.90	0.95	1.46	1.00	1.00
Clerk I	21	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total Department		3.60	3.60	3.60	3.82	4.37	5.00	5.00
<u>Assessor 100-02</u>								
Assessor	EL	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Chief Cartographer	E05	0.90	0.90	0.90	0.95	0.00	0.00	0.00
Office Manager II	E04	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Sales Data Analyst	26	0.90	0.90	0.90	0.95	0.97	1.00	1.00
GIS Programmer-Cartographer	26	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Cartographer Drafter	25	0.90	0.00	0.00	0.00	0.00	0.00	0.00
Property Appraiser II	26	1.80	2.70	4.50	3.82	2.91	3.00	4.00
Property Appraiser I	25	2.70	1.80	0.00	0.95	1.94	3.00	2.00
Assessment Clerk III	23	0.00	0.00	0.90	0.95	1.94	1.00	1.00
Assessment Clerk II	22	1.80	1.80	0.90	0.95	1.97	0.00	0.00
Assessment Clerk I	21	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>
Total Department		12.60	10.80	10.80	11.45	12.63	13.00	13.00
<u>Tax Office 100-03</u>								
Director, Finance & Taxation	E08	0.18	0.18	0.09	0.05	0.05	0.05	0.05
Tax Collector	E05	0.00	0.00	0.00	0.00	0.83	0.75	0.85
Administrator	E04	0.00	0.00	0.05	0.05	0.00	0.00	0.00
Administrator, Tax & Grants	E02	0.45	0.50	0.58	0.75	0.00	0.00	0.00
Accountant I	23	0.14	0.05	0.05	0.05	0.05	0.05	0.05
Accounting Clerk II	20	0.00	0.00	0.72	0.87	0.78	0.05	0.05
Accounting Clerk I or PT help	20	<u>0.59</u>	<u>0.86</u>	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>	<u>0.75</u>	<u>0.75</u>
Total Department		1.36	1.59	1.49	1.77	1.83	1.65	1.75
<u>County Clerk 100-04</u>								
Personnel-County Clerk	EL	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Admin. Asst.	23	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Clerk I	20	<u>0.49</u>	<u>0.10</u>	<u>0.49</u>	<u>0.47</u>	<u>0.36</u>	<u>0.46</u>	<u>0.46</u>
Total Department		2.29	1.90	2.29	2.38	2.30	2.46	2.46

		Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed				
	Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018				
<u>Elections 100-05</u>												
Elections Supervisor	27	0.90	0.68	0.68	0.72	0.73	0.85	0.85				
Part Time Help	NA	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.58</u>	<u>0.47</u>	<u>0.00</u>				
Total Department		1.40	1.18	1.18	1.22	1.31	1.32	0.85				
<u>Sheriff (Includes Animal Services) 100-06</u>												
Sheriff	EL	0.50	0.50	0.50	0.50	0.50	0.50	0.35				
Office Manager II	E03	0.45	0.50	0.50	0.43	0.25	0.25	0.25				
Fiscal Assistant	23	0.00	0.00	0.00	0.00	0.00	0.00	0.25				
Support Services Supervisor	25	0.00	0.00	0.00	0.00	0.50	0.50	0.50				
Senior Civil Deputy	S125	1.00	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	1.00				
Evidence Tech	NA	0.49	0.60	0.49	0.50	0.60	0.60	0.60				
Civil Clerk	S122	0.90	0.50	0.50	1.00	0.00	0.60	0.00				
PT Office Assistant	NA	0.90	0.98	0.00	0.00	0.00	0.00	0.00				
Undersheriff	E06	0.44	0.25	0.25	0.25	0.50	0.50	0.00				
Lieutenant	E05	0.00	0.00	0.75	0.75	0.55	0.00	1.00				
Sergeant	S107	1.75	1.50	0.00	0.00	0.00	1.00	1.90				
Deputy Sheriff	S103	7.00	7.00	5.00	5.00	5.50	8.10	8.63				
Marine Lieutenant	E05	0.00	0.00	0.25	0.25	0.45	1.00	0.00				
Marine Sergeant	S107	0.25	0.50	0.00	0.00	0.00	0.00	1.00				
Marine Deputy Sheriff	S103	2.00	2.00	2.00	2.00	2.00	1.00	1.90				
Animal Control Officer	24	0.90	1.00	1.00	1.00	1.00	1.00	1.00				
Animal Care Specialist	NA	1.47	0.49	0.00	0.00	0.00	0.00	0.00				
Kennel Worker	NA	0.20	0.49	0.00	0.00	0.00	0.00	0.00				
Reductions to be determined		<u>0.00</u>	<u>(1.47)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>				
Total Department		19.25	16.84	13.24	13.68	13.85	17.05	19.38				
<u>Jail 100-08 moved to 220 in FY15</u>												
Sheriff	EL	0.50	0.50	0.50								
Undersheriff	E06	0.50	0.75	0.75								
Jail Manager	E06	1.00	1.00	0.00								
Office Manager II	23	0.45	0.50	0.50								
Corrections Clerk - 128	S128	0.50	0.00	0.00								
Corrections Lieutenant	E05	0.00	0.00	2.00								
Corrections Sargeant	S137	3.00	5.00	0.00								
Corrections Nurse	S145	0.00	0.00	0.00								
Maintenance Mechanic II	25	0.00	0.00	0.00								
Corrections Deputy	S133	17.00	16.00	14.00								
Corrections Tech	S131	1.00	0.98	2.49								
CH Security & Transport Deputy	NA	2.25	1.70	0.50								
Reductions to be determined		<u>0.00</u>	<u>(4.98)</u>	<u>0.00</u>								
Total Department		26.20	21.45	20.74					0.00	0.00	0.00	0.00

		Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed
	Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
<u>Economic Development 100-09</u>								
Transit Program Coordinator	E05	0.45	0.23	0.25	0.25	0.50	0.50	0.50
Economic Development Director	E05	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.45	1.23	0.25	0.25	0.50	0.50	0.50
<u>Surveyor 100-11</u>								
County Surveyor	E04	0.18	0.18	0.18	0.48	0.49	0.80	0.80
Deputy Surveyor	E04	0.27	0.00	0.00	0.00	0.00	0.00	0.00
Survey Technician	24	<u>0.45</u>	<u>0.27</u>	<u>0.24</u>	<u>0.13</u>	<u>0.23</u>	<u>0.00</u>	<u>0.38</u>
Total Department		0.90	0.45	0.42	0.61	0.72	0.80	1.18
<u>District Attorney 100-12</u>								
District Attorney	EL	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy DA	E09	0.90	0.90	0.90	0.95	0.59	1.00	1.00
Deputy DA 2	E07	1.44	1.44	2.36	2.48	3.41	3.00	3.00
Deputy DA 1	EO5	1.53	1.80	0.90	0.95	0.97	1.00	1.00
Office Manager	E04	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Legal Secretary	24	2.43	2.43	2.78	2.89	2.74	2.80	2.80
Support Enforcement	25	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Child Support Enf Agent	22	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Victims Advocate Admin	EO1	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Victims Advocate	21	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>	<u>0.97</u>	<u>1.00</u>	<u>0.40</u>
Total Department		10.90	11.17	11.54	12.09	12.58	12.80	13.20
<u>Justice Court 100-14</u>								
Justice of the Peace	NA	0.68	0.68	0.70	0.82	0.82	0.82	0.82
Justice Court Clerk	23	0.90	0.90	0.90	0.95	0.97	1.00	1.00
PT Justice Court Clerk	NA	<u>0.45</u>	<u>0.45</u>	<u>0.93</u>	<u>0.98</u>	<u>0.98</u>	<u>0.49</u>	<u>0.49</u>
Total Department		2.03	2.03	2.53	2.75	2.77	2.31	2.31
<u>Firing Range 100-15</u>								
Undersheriff	E06	0.06	0.00	0.00	0.00	0.00	0.00	0.00
Civil Clerk	S122	0.10	0.00	0.00	0.00	0.00	0.00	0.00
Rangemaster	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.16	0.00	0.00	0.00	0.00	0.00	0.00

		Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed
	Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
<u>Juvenile Department 100-18</u>								
Juvenile Director	E07	0.17	0.23	0.23	0.25	0.25	0.25	0.25
Juvenile Supervisor	EO5	0.00	0.90	0.90	0.95	0.97	1.00	1.00
Diversion Coordinator	21	0.20	0.20	0.25	0.25	0.00	0.55	0.00
Lead Juvenile PO	27	0.90	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation Officer III	25/26	0.90	0.45	0.90	1.91	2.91	0.00	0.00
Juvenile Probation Officer II	26	2.70	1.80	1.46	0.57	0.00	3.00	3.00
Secretary	23/24	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Office Specialist	21	0.49	0.00	0.00	0.00	0.00	0.00	0.50
Juvenile Counselor	25	0.00	0.00	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>0.49</u>	<u>0.00</u>	<u>0.00</u>
Total Department		6.51	4.73	4.89	5.14	5.59	5.80	5.75
<u>County Counsel 100-19</u>								
County Counsel	E10	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Of Counsel	NA	0.00	0.00	0.00	0.10	0.04	0.04	0.05
Assistant County Counsel	E07	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Paralegal/NatRes Admin	E04	0.90	0.90	0.00	0.00	0.00	0.88	1.00
Legal Assistant	24	<u>0.00</u>	<u>0.00</u>	<u>0.81</u>	<u>0.86</u>	<u>0.87</u>	<u>1.00</u>	<u>1.00</u>
Total Department		2.70	2.70	2.61	2.87	2.85	3.92	4.05
<u>Veteran's Service 100-35 (outsourced CAT)</u>								
Total Department	NA	0.00	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	0.10	0.10	0.10	0.10
<u>Emergency Services 100-44</u>								
EM Director	E05	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Deputy Director	EO5	0.00	0.00	0.00	0.00	0.00	0.00	1.00
HSEM Coordinator	EO4	0.48	0.90	0.90	0.95	0.97	1.00	0.49
UASI Grant Coordinator	24	<u>0.90</u>	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.28	1.80	2.70	1.91	1.94	2.00	2.49
<u>Finance/Purchasing/PR 100-45</u>								
Director, Finance and Taxation	E08	0.72	0.72	0.81	0.91	0.92	0.95	0.95
Tax Collector	E05	0.00	0.00	0.00	0.00	0.15	0.25	0.15
Accounting Svcs Manager	E04	0.00	0.00	0.00	0.00	0.00	0.92	1.00
Finance Administrator	E03	1.35	1.76	1.12	1.19	0.97	1.00	1.00
Finance Administrator CCDA	E02	0.00	0.00	0.50	0.91	0.00	0.00	0.00
Accountant I	23	0.77	0.86	0.86	0.91	0.92	0.95	0.95
Purchasing Coordinator	24	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Accounting Clerk II	21	0.00	0.00	1.08	1.15	1.17	0.95	0.95
Accounting Clerk I	20	<u>1.22</u>	<u>0.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>
Total Department		4.06	4.29	4.37	5.06	4.13	5.27	6.25

		Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed
	Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Land Development Services 100-49								
LDS Director	E07	0.45	0.45	0.45	0.57	0.68	0.70	0.70
Office Manager (CBA)	26	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Office Specialist	21	0.00	0.00	0.00	0.00	0.00	0.00	0.09
LDS Secretary	22	0.24	0.49	0.49	0.38	0.40	0.40	0.40
Planning Division Manager	E05	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Planner I	25	0.00	0.00	0.90	0.95	0.97	0.00	1.00
Planner II	26	1.80	0.90	0.00	0.40	0.00	1.98	1.49
Environmental Services Specialist	27	0.90	0.90	0.90	0.95	0.97	1.00	1.25
Code Enforcement Officer	25	0.63	0.63	0.63	0.58	0.69	0.70	0.20
Building Services Manager	E06	0.23	0.45	0.40	0.48	0.97	1.00	0.00
Permit Specialist	23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Mechanic I	23	0.45	0.68	0.68	0.95	1.00	0.00	0.00
Maintenance Mechanic II	24	0.00	0.00	0.00	0.00	0.00	3.00	0.00
Maintenance Mechanic III	25	<u>1.35</u>	<u>1.58</u>	<u>1.58</u>	<u>1.91</u>	<u>1.84</u>	<u>1.00</u>	<u>0.00</u>
Total Department		7.85	7.88	7.83	9.08	9.46	11.78	7.13
Information Technology 100-50								
Administrator	E05	0.00	0.00	0.00	0.00	0.00	0.92	1.00
Computer Tech Senior	27	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Computer Tech II	26	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Computer Tech I	25	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Temp Help	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.26</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.70	2.70	2.70	2.86	3.17	3.92	4.00
Public Information 100-51								
Public Information Coordinator	E04	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.92</u>	<u>1.00</u>
Total Department		0.00	0.00	0.00	0.00	0.00	0.92	1.00
Human Resources 100-56								
Director, HR & IT	E08	0.90	0.90	0.90	0.95	0.97	1.00	1.00
Office Specialist	21	<u>0.49</u>	<u>0.38</u>	<u>0.49</u>	<u>0.49</u>	<u>0.46</u>	<u>0.49</u>	<u>0.60</u>
Total Department		1.39	1.28	1.39	1.44	1.43	1.49	1.60
General Services 100-58								
Director, General Services	E06							0.80
Facilities Svcs Tech I	23							2.95
Facilities Svcs Tech II	24							0.95
Facilities Svcs Tech III	25							<u>1.00</u>
Total Department		0.00	0.00	0.00	0.00	0.00	0.00	5.70
TOTAL GENERAL FUND		109.63	97.62	94.57	78.47	81.52	92.1	97.70
		-8.4%	-11.0%	-3.1%	-17.0%	3.9%	13.0%	6.1%

		Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed
	Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
<u>Road Department 201</u>								
Director, Public Works	E09	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director, Public Works	E05	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Engineering Coordinator	27	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Intern	26	0.00	0.00	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	1.00
Office Specialist	21	1.00	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	1.00
District Supervisor	27	3.00	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	1.00
Weighmaster	23	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Sign Maintenance Worker	23	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Road Maintenance Worker II	23	4.00	3.00	3.00	3.00	5.00	5.00	5.00
Road Maintenance Worker I	22	8.00	7.00	6.00	7.00	4.00	4.00	4.00
Supervisor, Mechanic	25	1.00	1.00	0.00	1.00	0.00	0.00	0.00
Mechanic	24	1.00	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>	<u>1.00</u>
Total Department		25.50	23.00	21.00	23.00	21.50	21.50	21.50
<u>Parks 202</u>								
Assistant Director, Public Works	E05	0.50	0.75	1.00	1.00	0.50	0.42	0.20
Department Secretary	23	1.00	1.00	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	1.00
Park Host	NA	<u>1.80</u>	<u>2.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		4.30	4.90	3.00	3.00	2.50	2.42	2.20
<u>Communtiy Corrections 203</u>								
Director	E07	1.00	0.75	0.75	0.75	0.75	0.75	0.75
Probation Supervisor	E05	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Probation Officer I	P1	5.00	0.99	0.00	1.00	1.00	3.00	2.00
A & D Eval. Spec	NA	0.49	0.49	0.45	0.10	0.10	0.00	0.00
Probation Officer II	P2	1.00	5.00	6.00	4.00	4.00	3.00	5.00
Split Juv/Cmtly Crctns PO	27	0.00	0.45	0.00	0.00	0.00	0.00	0.00
Office Manager	E04	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Clerical Specialist	22	0.33	0.33	0.33	0.33	0.60	0.00	0.00
Lead Probation Officer	27	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Program Coordinator	24/21	0.00	0.00	0.00	0.00	1.00	1.70	1.00
Work Crew Supervisor	24	1.98	1.98	1.69	1.89	1.61	1.46	1.46
Dept. Secretary	22	0.00	1.00	1.00	1.00	1.00	0.00	0.00
Office Specialist	21	1.00	0.00	0.00	0.00	0.00	1.00	1.50
Office Assistant	NA	0.49	0.49	0.49	0.49	0.49	1.00	1.00
Temp Help	NA	<u>0.49</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.00</u>	<u>0.00</u>
Total Department		13.78	14.07	13.30	12.15	12.15	12.91	13.71

	Range	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Suppl'tal 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Proposed 2017-2018
<u>Fairboard Fund 204</u>								
Fair Administrator	E04	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.53	0.00	0.00	0.00	0.00	0.00	0.00
<u>Commission on Children & Family 205</u>								
CCCCF Director	E05	1.00	1.00	1.00	0.30	0.04	0.00	0.00
Fiscal Assistant	23	0.37	0.49	0.28	0.00	0.00	0.00	0.00
Program Coordinator	NA	<u>0.17</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.54	1.62	1.28	0.30	0.04	0.00	0.00
<u>Solid Waste Transfer Station 207</u>								
LDS Director	E07	0.18	0.18	0.18	0.10	0.10	0.10	0.10
Building Services Manager	E06	0.45	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste Program Coordinator	24	0.90	0.00	0.00	0.00	0.49	0.75	0.75
Recycle Center Supervisor	23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	25	0.27	0.27	0.27	0.29	0.30	0.20	0.50
Maintenance Mechanic II	25	0.45	0.23	0.23	0.05	0.05	0.05	0.05
Maintenance Mechanic I	23	0.45	0.23	0.23	0.05	0.05	0.05	0.05
Permit Specialist	23	0.68	0.68	0.68	0.20	0.20	0.20	0.00
LDS Secretary	22	0.25	0.00	0.00	0.24	0.00	0.00	0.00
Office Specialist	21	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>
Total Department		3.63	1.59	1.59	0.93	1.19	1.35	1.70
<u>Corner Preservation Fund 209</u>								
County Surveyor	E04	0.36	0.72	0.72	0.48	0.49	0.20	0.20
Deputy Surveyor	E04	0.63	0.00	0.00	0.00	0.00	0.00	0.00
Survey Technician	24	<u>0.45</u>	<u>0.63</u>	<u>0.25</u>	<u>0.15</u>	<u>0.06</u>	<u>0.00</u>	<u>0.38</u>
Total Department		1.44	1.35	0.97	0.63	0.55	0.20	0.58
<u>Inmate Benefit Expense Fund 210</u>								
Corrections Clerk -128	S122	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.50	0.50	0.50	0.00	0.00	0.00	0.00
<u>Columbia County Rider 216</u>								
Transit Program Coordinator	E04	1.00	0.49	0.00	1.00	0.50	0.50	0.50
Transit Program Administrator	E05	0.45	0.68	0.75	0.24	0.43	1.00	1.00
Transit Acctg Clerk	21	0.00	0.00	0.00	0.00	0.00	1.33	1.49
Transit Coordinator	E04	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.45	2.17	0.75	1.24	0.93	2.83	2.99

		Adopted	Adopted	Adopted	Suppl'tal	Adopted	Adopted	Proposed
	Range	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Building Services Fund 217								
LDS Director	E07	0.18	0.18	0.18	0.19	0.20	0.20	0.20
Building Services Manager	E10	0.23	0.45	0.41	0.48	0.00	0.00	0.00
Building Official	28	0.63	0.63	0.63	0.67	0.68	0.70	1.00
Code Enforcement Officer	25	0.00	0.00	0.00	0.00	0.00	0.00	0.20
Inspector II	27	0.00	0.49	0.49	0.95	0.97	1.00	1.00
Inspector I	26	0.90	0.05	0.00	0.00	0.48	0.49	0.00
Part Time Inspector	25	0.00	0.00	0.00	0.00	0.00	0.00	0.49
Plans Examiner II	26	0.90	0.00	0.00	0.49	0.49	1.00	1.00
Plans Examiner I	25	0.00	0.00	0.00	0.00	0.00	0.00	0.25
LDS Secretary	22	0.00	0.00	0.00	0.58	0.59	0.60	0.60
LDS Director (electrical)	E07	0.09	0.09	0.09	0.10	0.00	0.00	0.00
Bldg Inspection Supervisor	28	0.27	0.27	0.27	0.27	0.30	0.50	0.00
Electrical Inspector	27	0.20	0.05	0.10	0.00	0.00	0.30	0.00
Inspector II	27	0.25	0.00	0.72	0.00	0.00	0.00	0.00
Inspector I	27	0.10	0.00	0.00	0.00	0.00	0.00	0.00
Permit Specialist	23	<u>0.23</u>	<u>0.23</u>	<u>0.23</u>	<u>0.24</u>	<u>0.78</u>	<u>0.80</u>	<u>0.90</u>
Total Department		3.98	2.44	3.12	3.97	4.49	5.59	5.64
Jail moved to Fund 220 in FY15								
Sheriff	EL				0.50	0.50	0.50	0.65
Undersheriff	E06				0.75	0.50	0.50	0.00
Jail Captain	E06				1.00	1.00	1.00	1.00
Office Manager II	E04				0.57	0.75	0.75	0.00
Support Services Supervisor	25				0.14	0.50	0.50	0.50
Administrator	EO2				0.00	0.00	0.00	0.75
Fiscal Assistant	23				0.00	0.00	0.00	0.75
Corrections Clerk - 128	S128				1.00	1.00	3.00	1.75
Corrections Lieutenant	E05				2.75	2.75	2.50	2.00
Administrative Sargeant	S137				0.00	0.00	0.00	1.00
Corrections Sargeant	S137				0.00	1.00	1.00	3.10
Corrections Nurse	S145				0.00	0.00	0.00	0.00
Corrections Deputy	S133				16.00	20.58	21.90	20.97
Corrections Tech	S131				3.00	2.00	1.00	3.49
CH Security & Transport Deputy	NA				<u>1.49</u>	<u>1.70</u>	<u>2.20</u>	<u>3.97</u>
Total Department		0.00	0.00	0.00	27.20	32.28	34.85	39.93
TOTAL OTHER FUNDS		57.65	51.64	45.51	72.42	75.63	81.65	88.25
GRAND TOTAL		167.28	149.26	140.08	150.89	157.15	173.74	185.95
Change from Prior Year		-7.6%	-10.8%	-6.2%	7.7%	4.1%	10.6%	7.0%

Columbia County PERS Rates Details

Tier 1/2 General Service

	Employer Portion	Employee Portion	Bond Rate*	PERS Reserve	Total
FY17 Rate	10.55%	6.00%	7.19%	2.90%	26.64%
FY18 Rate	14.20%	6.00%	6.76%	0.00%	26.96%
Difference	3.65%	0.00%	-0.43%	-2.90%	0.32%
Percent increase/(decrease)	34.60%	0.00%	-6.03%	-100.00%	1.19%

Tier 1/2 Police & Fire

	Employer Portion	Employee Portion	Bond Rate*	PERS Reserve	Total
FY17 Rate	13.81%	6.00%	7.19%	2.90%	29.90%
FY18 Rate	18.89%	6.00%	6.76%	0.00%	31.65%
Difference	5.08%	0.00%	-0.43%	-2.90%	1.75%
Percent increase/(decrease)	36.78%	0.00%	-6.03%	-100.00%	5.84%

OPSRP General Service

	Employer Portion	Employee Portion	Bond Rate*	PERS Reserve	Total
FY17 Rate	4.68%	6.00%	7.19%	2.90%	20.77%
FY18 Rate	7.19%	6.00%	6.76%	0.00%	19.95%
Difference	2.51%	0.00%	-0.43%	-2.90%	-0.82%
Percent increase/(decrease)	53.63%	0.00%	-6.03%	-100.00%	-3.97%

OPSRP Police & Fire

	Employer Portion	Employee Portion	Bond Rate*	PERS Reserve	Total
FY17 Rate	8.79%	6.00%	7.19%	2.90%	24.88%
FY18 Rate	11.96%	6.00%	6.76%	0.00%	24.72%
Difference	3.17%	0.00%	-0.43%	-2.90%	-0.16%
Percent increase/(decrease)	36.06%	0.00%	-6.03%	-100.00%	-0.66%

* Bond rate is determined by allocating the known amount of the annual debt service payment to all PERS-eligible gross salary dollars. As gross salary increases, the rate decreases.

Executive Summary

Employer Contribution Rates

SLGRP employers have the option to elect separate Tier 1/Tier 2 rates to be applied to general service and police and fire payroll or to have the default blended rate apply to all Tier 1/Tier 2 payroll.

The following table summarizes the employer contribution rates effective July 1, 2017 through June 30, 2019 for each type of payroll. There are separate normal cost rates for each of the payrolls based on the benefit structure supported by that payroll. The other rates apply to all payrolls regardless of the benefit structure to which they are attributed.

Employer Rates Effective July 1, 2017 for Columbia County

	Payroll				
	Tier 1/Tier 2			OPSRP	
	Default	Optional Separate Rates		General Service	Police & Fire
	All T1/T2 Payroll	General Service	Police & Fire		
Pension					
Normal cost rate	16.12%	14.96%	19.65%	8.02%	12.79%
Tier 1/Tier 2 UAL rate ¹	6.03%	6.03%	6.03%	6.03%	6.03%
OPSRP UAL rate	1.27%	1.27%	1.27%	1.27%	1.27%
Pre-SLGRP pooled liability rate	0.00%	0.00%	0.00%	0.00%	0.00%
Transition liability/(surplus) rate ²	(4.72%)	(4.72%)	(4.72%)	(4.72%)	(4.72%)
Side account rate relief ²	(3.84%)	(3.84%)	(3.84%)	(3.84%)	(3.84%)
Net pension contribution rate	14.86%	13.70%	18.39%	6.76%	11.53%
Retiree Healthcare					
Normal cost rate	0.07%	0.07%	0.07%	0.00%	0.00%
UAL rate	0.43%	0.43%	0.43%	0.43%	0.43%
Net retiree healthcare rate	0.50%	0.50%	0.50%	0.43%	0.43%
Total net employer contribution rate	15.36%	14.20%	18.89%	7.19%	11.96%

In this report, the payroll of Tier 1 and Tier 2 members is referred to as Tier 1/Tier 2 valuation payroll. Combined valuation payroll refers to the payroll for Tier 1/Tier 2 members, OPSRP general service members and OPSRP police and fire members.

¹ Includes Multnomah Fire District #10 rate.

² The transition liability/(surplus) rate and side account rate relief shown may be reduced for each individual payroll such that the net pension contribution rate for that payroll does not go below 0.00%.

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Portland Consumer Price Index

U.S. DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS
 Western Information Office, 90 7th St., Suite 14-100, San Francisco, CA 94103
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SEMI-ANNUAL AVERAGE				OVER-THE-YEAR PERCENT CHANGE			
YEAR	1st Half	2nd Half	ANNUAL AVERAGE	YEAR	1st Half	2nd Half	ANNUAL AVERAGE
1989	119.3	121.6	120.4	1989	5.0	4.9	5.0
1990	124.9	129.8	127.4	1990	4.7	6.7	5.8
1991	132.8	135.1	133.9	1991	6.3	4.1	5.1
1992	138.8	140.9	139.8	1992	4.5	4.3	4.4
1993	143.6	145.8	144.7	1993	3.5	3.5	3.5
1994	147.7	150.1	148.9	1994	2.9	2.9	2.9
1995	152.5	153.9	153.2	1995	3.2	2.5	2.9
1996	157.2	160.0	158.6	1996	3.1	4.0	3.5
1997	162.6	165.5	164.0	1997	3.4	3.4	3.4
1998	166.1	168.1	167.1	1998	2.2	1.6	1.9
1999	170.8	174.4	172.6	1999	2.8	3.7	3.3
2000	176.4	179.5	178.0	2000	3.3	2.9	3.1
2001	181.2	183.6	182.4	2001	2.7	2.3	2.5
2002	183.5	184.0	183.8	2002	1.3	0.2	0.8
2003	186.0	186.5	186.3	2003	1.4	1.4	1.4
2004	189.8	192.5	191.1	2004	2.0	3.2	2.6
2005	194.5	197.5	196.0	2005	2.5	2.6	2.6
2006	199.8	202.5	201.1	2006	2.7	2.5	2.6
2007	206.653	210.460	208.556	2007	3.4	3.9	3.7
2008	214.619	216.159	215.389	2008	3.9	2.7	3.3
2009	214.102	217.191	215.647	2009	-0.2	0.5	0.1
2010	217.508	219.179	218.344	2010	1.6	0.9	1.3
2011	223.105	226.077	224.590	2011	2.6	3.1	2.9
2012	228.746	230.811	229.779	2012	2.5	2.1	2.3
2013	233.735	237.322	235.528	2013	2.2	2.8	2.5
2014	239.751	242.679	241.215	2014	2.6	2.3	2.4
2015	242.976	245.405	244.190	2015	1.3	1.1	1.2
2016	247.143	251.710	249.426	2016	1.7	2.6	2.1

Table of over-the-year percent increases. An entry for 2ndHalf 2005 indicates the percentage increase from 2ndHalf 2004 to 2ndHalf 2005 (in this example 2.6 percent).

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Thank You Note (final page)

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.

Note: The Financial Management Statement is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.

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.

Note: The Financial Organization Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.

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.

Note: The Accounting and Auditing Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.

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:

- County Dues - Board of County Commissioners
- Non-Departmental Payments - Director of Finance and Taxation
- Public Works Capital Projects 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

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.

Note: The Cost Recovery Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.

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 which will be the responsibility of the Roads 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 year 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."

Note: the Capital Improvement Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.

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.

Note: The Debt Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.

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 Services

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.

Note: The Contracting for Services Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated during FY18.

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.

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.

Note: The Banking Services Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.

Grant Administration

Purpose Statement:

The County receives funds from a variety of public and private sources for specific purposes to extend the capacity of the County to serve the community. These funds may be categorized as grants that require an application process preliminary to the award of funds, complex requirements and periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.

Grant Administration Responsibilities

Grant Management responsibility is vested in the department soliciting the grant. The grant lifecycle includes application, budget development, grant contract management, compliance, financial and programmatic reporting and grant file document retention.

The department managing the grant will designate a Grant Manager (GM) for the grant who will be the expert on all the programmatic, compliance and administrative provisions, terms and conditions of the grant agreement as well as aware of all applicable County policies.

A GM may propose that another County staff person(s) take on specific portions of grant administration duties. Any shared grant administration duties must be proposed as part of the grant application process, mutually agreed to prior to the start of the grant and documented in the grant file.

Grants that include federal awards are subject to certain federal regulations including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance).

Related County policies include the Procurement Policy, Grant Cash Management Policy, Conflict of Interest Policy, Record Retention Policy and several specific to federal grants. Grants must be managed in a manner consistent with these associated policies.

Grant Application

Grant application timelines should include the internal grant application approval phase to ensure sufficient time for review by the various parties involved prior to the grant application submission deadline.

Approval must be obtained from the Board of County Commissioners prior to submission of an application. The Project Request Form should be utilized during the internal approval process, which requires review by several internal services departments including Finance, Counsel, HR, IT and Facilities.

In addition to the grant program documents and grant budget, special note of grant match or new compliance mandates that the grant requires should be detailed on the Project Request form.

Proposals for support from other county staff to share grant administration responsibility should be noted on the Project Request form and the county staff member(s) proposed for these duties must be separately notified at that time.

Grant applications must be signed by the Board or by a Department Head authorized by the Board to sign.

Budget Development

Proposers should use due diligence to estimate complete direct costs for the grant. Draft budgets should be submitted by the GM to the Finance Department for review prior to submission in the application and grant agreement phases of the award process.

Direct salary costs should be based on the loaded rate of all staff working on the grant for the time frame of grant activity. Loaded salary costs will be calculated by Payroll at the request of the GM.

Grant programs also incur indirect costs; recovery of these costs should be included in grant budgets thru an indirect cost rate. Some grantors or grant programs by statute or rule have a cap or prohibition on indirect cost recovery. Documentation of these statutory or program exceptions must be maintained as part of the grant file.

Calculation of the indirect cost recovery rate will be made by the Finance Department in accordance with the Uniform Guidance for all grants unless the non-federal grantor specifies an alternate required method. The rate will be applied to direct costs as required by the relevant granting agency.

Grant match requirements for grants should be included in the budget and considered allowable in accordance with the terms and conditions of the award. Federal grants will specifically utilize the rules established in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance).

Grant Management and Compliance

Grant Agreements may only be signed by the Commissioners *after* the legal document is reviewed by the Department Head/Elected Official responsible for the grant and County Counsel.

If the grant agreement requires county-wide or department specific policies or procedures that are not currently in existence, it is the responsibility of the grant requesting department to assure that a plan is made for meeting new compliance requirements. This plan must be based on appropriate coordination with other County departments to determine their ability to assist in meeting the requirements. Careful attention will also be made to Assurances and Certifications, or similar provisions, to ensure the County is in compliance with the certifications being made.

The signed, final version of grant agreements are to be sent to the Finance Department. Each grant will be assigned a unique account segment in the general ledger to track revenues and expenses. If personnel costs are included in the grant, a methodology for tracking time for the grant must be discussed with Finance at the outset of the grant so that time is tracked efficiently and billed accurately.

GMs must review the grant's financial activity in the general ledger on a monthly basis. Any concerns or needed corrections should be brought to Finance in a timely manner. The GM will assure that all requested information for auditing purposes is available in a timely manner during the external audit testing periods.

In the case of federal awards, the GM must be familiar with the significant compliance requirements of the federal award, including allowable costs, procurement and subrecipient monitoring applicable to the grant and manage the grant accordance with County established policies and procedures.

Oversight of service delivery and program activity funded by grants — the reason why the County enters into grant agreements - is also the responsibility of the GM. Concerns about program activities, meeting grant goals and/or timelines should be brought immediately to the attention of the responsible Department Head/Elected Official so that appropriate action may be identified and taken.

Reporting and Disclosures

The GM will assure that timely program and financial reporting is carried out. Identification of programmatic and financial reporting requirements will be made at the time of signing the award. GM, with support of the responsible Department

Head/Elected Official and Finance department, will assess the ability of the County's current program and financial systems to meet reporting requirements and address any issues at the outset of the grant period.

All financial reporting or reimbursement requests shall be based on information in the general ledger. Supplementary information required by grant agreements may also be included in financial reports or reimbursement requests. Copies of all financial reports and reimbursement requests sent to a grantor must be sent to the Finance Department the same day, with the appropriate revenue account(s) noted on it.

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 agreed-upon methodology for tracking time spent on grant activities either (a) in a stand-alone time schedule or (b) as hours recorded in the payroll system to the appropriate, unique grant account code. All payroll costs must be based on hourly rates and benefits levels actually paid as reflected in the payroll system.

GM's will be responsible for following all of the grant's required close-out procedures including those included in the Uniform Guidance applicable to federal awards. Providing for the timely submission of any post award or on-going reporting — programmatic or financial - is the responsibility of the GM.

As is relates to federally funded awards, the County must disclose, in a timely manner and in writing, to the federal awarding agency or pass-through entity all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. The County will investigate suspicions of such violations and seek advice from counsel prior to disclosing to the federal award agency.

As it relates to state or other awards, the County will also disclose in a timely manner to the awarding agency any violations of the law potentially affecting the award. Any statutory requirements of the State of Oregon or grant agreement provisions regarding disclosures of this nature will be followed.

Document Retention

The GM is responsible for maintaining the complete and official grant file. This file will include copies of all compliance documentation, transactional records, procurement records, timesheets, programmatic records, deeds, titles, etc.

Grant file retention is governed by the requirements set forth in the grant agreement as well as the County Document Retention Policy.

Documentation regarding fixed assets donated to the County or funded in full or in part by grant funds must be tracked for the life of the asset. GMs must alert the Finance Department at the time of any such fixed asset purchases or acquisitions and provide documentation of any special rules or provisions regarding the disposition of these assets as required in the grant agreement and/or the federal or state statutes governing such transactions. The Finance Department will track grant-funded and donated assets in the fixed asset system.

Grant Administration Procedures

Finance and grant compliance procedures, checklists, reference documents and other tools to assist GMs to fulfill their grant administration duties are to be available on the intranet, on the County website and/or in printed form.

Grant Procedures include, but are not limited to, the following:

- Allocable Cost Procedure
- Grant Cash Management Procedure
- Conflict of Interest Procedure and Form
- Cost Transfer Procedure
- Subrecipient Monitoring Procedure and Form
- Project Request Form and Instructions

Note: The Grant Administration Policy was adopted in June 2016.

Grant Cash Management Policy

Purpose Statement:

Establishing fiscal control and fund accounting procedures to ensure proper disbursement of and accounting for grant funds. This policy seeks to ensure that all financial transactions are conducted and records maintained in accordance with the specific terms and conditions of each grant agreement awarded to the county from the federal government, state or other local governments and private foundations.

Scope and Responsibilities

This document applies to all grant awards at the County. It sets forth the requirements for cash management (payment) in accordance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (the Uniform Guidance) and special terms and conditions of the federal award (if any). Specific cash management terms and conditions from other entities that may differ from this policy will be noted and complied with.

Policy Statement

To effectively manage the disbursement of and accounting for grant funds the County will:

- Maintain all financial reporting records in accordance with generally accepted accounting principles to assure consistent treatment of information, fair presentation and conformance with grant terms/conditions and budgetary controls.
- Assure requested cash advances are as close as administratively possible to cash outlays.
- Submit vouchers for payment supported by a detail of the costs being invoiced.
- Base vouchers on data from the general ledger system and supplemented by any other requested detail from the grantor agency.
- Review and approve cash draw-downs (performed by the County Department administering the grant) Maintain proper schedules and documentation for expense reimbursements submitted (grant invoices) or from cash draw downs.
- Monitor and approve, prior to disbursement, any subcontractor/subrecipient requests for payments and, if applicable, completion of the subrecipient invoice checklist. When the County is the pass-through entity of federal or other awards, the County must make payment within 30 calendar days after receipt of the grant invoice from the subrecipient.
- Review expenditures to ensure that all costs are allowable.

Copies of all approved cash drawdowns are to be sent to Finance at the time they are submitted to the grantor agency and will include account code(s) identifying where to assign the funds in the general ledger upon receipt.

The County defaults to grant funds received as a reimbursement of expense. If a department managing a grant would like to pursue advance, or working capital advance, payments, such arrangements must be discussed and approved by Finance in advance so that the proper bank accounts and/or specialized cash management practices can be put into place.

The County Department shall minimize the time elapsing between the initiation of cash drawdowns and the payment (disbursement) of allowable costs.

In accordance with the Uniform Guidance, annual and final fiscal reports or vouchers requesting payment under a federal award shall be certified/signed by an official who is authorized to legally bind the non-federal entity.

Note: The Grant Cash Management Policy was adopted in June 2016.

Allowable Cost Policy: Costs Charged to Federal Awards

Purpose Statement:

Federal costing regulations specify which costs are allowable and unallowable for cost reimbursement on either a direct or an indirect basis. This policy is issued to define the appropriate charging of costs, consistent with Subpart E of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance) as implemented by the applicable federal agencies.

Scope and Responsibilities

This document applies to all federally funded awards.

Definitions

Direct Cost: Costs that can be identified specifically with a particular final cost objective. A cost may not be assigned to an award as a direct cost if any other cost incurred is incurred for the same purpose or has been allocated to an award as an indirect cost.

Indirect Cost: Costs that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. The County seeks to recover indirect costs and all federal grants are required to include the indirect cost recovery rate calculated by the Finance Department unless the grant program specifically has exceptions.

Policy Statement

All costs charged to a federal award will be approved by the Grant Manager with knowledge of Subpart E of the Uniform Guidance, applicable federal program statutes and limitations included in the federal award's terms and conditions.

There is no universal rule for classifying certain costs as either direct or indirect. A cost may be direct with respect to some specific service or function, but indirect with respect to the federal award or other final cost objective. Costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

The County will secure approval in writing from the federal funding agency prior to incurring any costs that require prior approval per the award.

If a cost requiring prior approval is explicitly included in the budget of the award, approval of the budget constitutes approval of those costs. As further described in the Allowable Cost Guide for Federal Awards, costs charged to a federally funded project must be reasonable and necessary, allocable, consistently treated, properly supported and conform to any limits or exclusions.

Note: The Grant Allowable Cost Policy was adopted in June 2016.

Cost Transfers Policy: Federally Funded Awards

Purpose Statement:

Cost transfers are typically appropriate when their purpose is to correct posting or bookkeeping errors in the original charges, to reallocate resources between accounts, or to transfer pre-award costs in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance) as implemented by the applicable federal agencies.

Principal

This policy seeks to assure the integrity and timeliness of the County's accounting for salaries, wages, goods and services on federally funded projects in the County's general ledger. Proper management of federally funded awards is essential to meet the fiduciary responsibilities of the County. The federal government continues to place special emphasis on cost transfers, when auditing federal awards.

Both the federal government and the County recognize that cost transfers from one project to another are occasionally necessary to correct bookkeeping or clerical errors in the original charges. They also recognize that closely related work may be supported by more than one funding source, necessitating the occasional transfer of costs. However, frequent, late and inadequately explained transfers, especially those that involve projects with overruns or unspent balances, raise serious questions about the propriety of the transfers. In addition, the reliability of the County's accounting systems and internal controls are questioned when there are frequent transfers. Therefore, cost transfers must be monitored carefully in order to ensure compliance with federal regulations.

Scope and Responsibilities

This document applies to all cost transfers, including the transfer of payroll and other direct costs associated with federally funded projects.

Definitions

Cost Transfer: The reassignment of an expense to or from a federally funded project after the expense was initially charged to a different federal or non-federal project in the entity's general ledger.

Policy Statement

The County expects that all costs charged to a federally funded project are correctly charged at the outset, following these standards:

Allowable: the cost is allowed by Federal regulations, federal award terms and conditions.

Reasonable: the cost reflects whether or not the individuals concerned acted with due prudence in the circumstances.

Allocable: the cost has a direct benefit to the account being charged.

Consistent: the treatment is the same as similar expenses in the County.

Goods and services should be charged or allocated among awards at the time of the original purchase whenever possible and practical to avoid unnecessary cost transfers. The Grant Manager (GM) is expected to make personnel and corresponding payroll distribution determinations before any individual devotes effort to the project and to monitor his or her staff's time record-keeping throughout the federally funded project.

All cost transfers, either in the form of a salary/wage/fringe distribution adjustment or direct expense journal entry, will be legitimate and conducted in accordance with the federal award terms and conditions, regulations and County policies.

All GMs will ensure that cost transfers to federally funded projects correcting errors are made promptly. The GM shall review monthly financial reports to identify legitimate errors in a timely manner and communicate required changes to the Finance Department.

All cost transfers involving federal project funds, whether for salaries/wages or goods and services, require preparation and approval to ensure that no one person has complete control over all aspects of a financial transaction.

The Finance Department is responsible for ensuring that requested transfers are made promptly and that all required documentation is on file. Documentation related to each cost transfer must be retained in the master grant files, according to the County's Record Retention Policy. The cost transfer request and accompanying documentation will be available for verification during the course of an audit or other review.

Cost transfers will be supported by documentation. The documentation will contain a full explanation of how the error occurred, the correlation of the charge to the grant department to/from which the transfer is being made. Explanations such as "to correct an error" or "to transfer to correct project" will be unacceptable.

Transfers of costs to any federally funded award account will be allowable only where there is a direct benefit to the federal grant account being charged. For example, an overdraft of any direct cost item incurred in the conduct of one sponsored project may not be transferred to

another sponsored project account merely for the sake of resolving a deficit or an allowability issue. Cost transfers will not be used as a means of managing awards.

Cost transfers to correct an error must be completed regardless of timeframe if the correction benefits the grantor.

All federally funded awards received by the County will comply with the cost principles outlined in Subpart E of the Uniform Guidance.

Note: The Grant Cost Transfers Policy was adopted in June 2016.

Subrecipient Monitoring Policy

Purpose Statement:

The OMB Uniform Guidance, 2 CFR Part 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (the Uniform Guidance) section 200.331 requires prime recipients of federal funds to monitor subawards to ensure subrecipients meet the audit requirements and use funds in accordance with applicable laws, regulations and terms of the award.

This policy applies to all subawards issued under both Federal and Non-Federal sponsored programs made to Columbia County (the County). This policy does not apply to professional services and consultant agreements or the procurement of goods or services from contractors.

Principal

The County is responsible for monitoring the programmatic and financial activities of its subrecipients in order to ensure proper stewardship of sponsored funds. This policy addresses institutional responsibilities and assists Grant Managers and staff in ensuring that, in addition to achieving performance goals, subrecipients comply with Federal laws and regulations and with the provisions of any agreements that govern the subaward.

As a grant recipient of more than \$750,000 in federal funds per fiscal year, the County must ensure that its subrecipients comply with the Uniform Guidance. The County's responsibilities include:

- Evaluating subrecipient risk to determine the appropriate level of monitoring
- Ensuring that federal funds are used for authorized purposes in accordance with Federal statutes, regulations, and the terms and conditions of the subaward
- Reviewing financial and programmatic reports to ensure proper stewardship of sponsor funds
- Conducting on-going review of activities and overseeing subrecipient progress to ensure performance goals (scope of work or specific aims) are achieved
- Verifying that subrecipient is audited as required by audit requirements in Uniform Guidance

The County shall make a subrecipient risk assessment prior to contract.

Subrecipient monitorings shall be made on an annual cycle. Review of subrecipient audit reports and ensuring that subrecipients take appropriate and timely corrective action on any relevant findings is part of monitoring cycle.

Definitions

Contract — a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor.

Contractor — an entity that receives a contract as defined in *Contract* (see definition above).

Corrective Action — action taken by the auditee that: (a) corrects identified deficiencies; (b) produces recommended improvements; or (c) demonstrates that audit findings are either invalid or do not warrant auditee action.

Non-Federal entity— non-Federal entity means a state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Pass through entity — a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Subaward — an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient — a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Subrecipient Monitoring—Activities undertaken to review the financial status and management controls of a subrecipient(s) to mitigate the risk of contracting with a subrecipient(s).

Note: The Grant Subrecipient Monitoring Policy was adopted in June 2016.

Conflict of Interest Policy

Purpose Statement:

ORS 244.120 provides methods for handling conflicts of interests. 2 CFR 200.112 provides that the County must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy related to federally funded grant awards. 2 CFR 200.318 provides that the County must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. The County is required to provide for disciplinary actions to be applied for violations of conflicts of interest standards by officers, employees, or agents.

Principal

This policy seeks to ensure that conflicts of interest by public officials in the County are handled in accordance with Oregon law, and are reported when required in relation to a federal grant.

Scope and Responsibilities

This policy applies to all public officials.

Definitions

Conflict of Interest:

- (a) **Actual Conflict of Interest** means any action or any decision or recommendation by a person acting in a capacity as a public official, the effect of which would be to the private pecuniary benefit or detriment of the person or the person's relative or any business with which the person or a relative of the person is associated.
- (b) **Potential Conflict of Interest** means any action or any decision or recommendation by a person acting in a capacity as a public official, the effect of which could be to the private pecuniary benefit or detriment of the person or the person's relative, or a business with which the person or the person's relative is associated, unless the pecuniary benefit or detriment arises out of the following:
 - (1) An interest or membership in a particular business, industry, occupation or other class required by law as a requisite to the holding by the person of the office or position.
 - (2) Any action of the person's official capacity which would affect to the same degree a class consisting of all inhabitants of the state, or a smaller class consisting of an industry, occupation or other group including one of which or in which the person or the person's relative or business with which the person or the person's relative is associated, is a member or is engaged.

- (3) Membership in or membership on the board of directors of a nonprofit corporation that is tax-exempt under section 501(c) of the Internal Revenue Code.

- (c) Federal Funding Conflicts.** If Federal funding is involved, a conflict of interest arises when an employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicted herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

Covered Individual: Any County personnel who is a Grants Manager or any other public official who may participate in the selection, award, or administration of a contract supported by a Federal award.

Financial Interest: Means anything of monetary value, including, but not limited to, external salary or other payments for services (e.g. consulting fees or honoraria); gratuities or favors.

Public Official: Includes elected officials, appointed officials, employees and agents of the County, irrespective of whether the person is compensated for their services.

Relative: means the spouse, parent, stepparent, child, sibling, stepsibling, son-in-law or daughter-in-law of the public official, or of the spouse of the public official or candidate; Any individual for whom the public official provides benefits arising from the public official's public employment or from whom the public official receives benefits arising from that individual's employment.

Policy Statement

All Columbia County public officials shall comply with Oregon's ethics law related to conflicts of interest (ORS 244.120, as amended), which is set out below for reference only. In addition, all Covered Individuals shall comply with the *Conflict Of Interest-Procedure for Federal Grants*. When applying for federal grant funding, all Covered Individuals shall complete an interest disclosure form and provide it to the Grant Manager. Grant Managers shall forward interest disclosure reports to the federal award agency, or pass through agency, if required by the terms of a grant.

The County will inform each Grant Manager or other responsible employee of this specific policy, including the Grant Manager's disclosure reporting obligations and time frames for doing so.

Subrecipient conflicts of interest - Subrecipients of federally funded awards will be required to comply with Conflict of Interest regulations, providing assurances that the sub-recipient institution has a written and enforced administrative process to manage,

reduce or eliminate conflicting financial interest. Sub-recipients will provide their own Conflict of Interest policy within thirty days if request by the County. The sub-recipient is required to immediately inform the County should a conflict of interest be identified during the award period. County employees are subject to discipline pursuant to Rule 5 of the Columbia County Personnel Rules for failure to comply with this Policy. Contractors and volunteers are subject to termination for failure to comply with this Policy.

Note: The Conflict of Interest Policy was adopted in June 2016.

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COLUMBIA COUNTY INVESTMENT POLICY

2016

Columbia County Investment Policy 10.21.16

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1. PURPOSE

This Investment Policy defines the parameters within which funds held by Columbia County are to be invested. This policy formalizes the framework, pursuant to ORS 294.135, for Columbia County's investment activities to ensure effective and judicious management of funds within the scope of this policy.

These guidelines are intended to be broad enough to allow designated investment staff to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

2. GOVERNING AUTHORITY

Columbia County's investment program shall be operated in conformance with Oregon Revised Statutes and applicable Federal Law. Specifically, this investment policy is written in conformance with ORS 294.035; 294.040; 294.046; 294.047; 294.052; 294.080; 294.125; 294.135; 294.145; 294.155; and 294.810. All funds within the scope of this policy are subject to all applicable federal and State laws, rules, and regulations, as amended. .

3. SCOPE

This policy applies to all activities of Columbia County with regard to investing financial assets, except those specifically excluded. Investments of employees' retirement funds, deferred compensation plans, and other similar funds are not covered by this Policy. The amount of funds falling within the scope of this Policy over the next three years is expected to range between \$10 million and \$25 million.

4. GENERAL OBJECTIVES

The primary objectives of investment activities, in priority order, shall be:

4.1 Safety:

- Investments shall be undertaken in a manner that seeks to ensure preservation of capital and protection of investment principal of the overall portfolio.
- Diversification to avoid incurring unreasonable risks regarding specific security types or individual financial institutions and to mitigate credit risk and interest rate risk

4.2 Liquidity:

- The investment portfolio ("portfolio") shall remain sufficiently liquid to meet all reasonably anticipated operating requirements.
- The portfolio should consist largely of securities with active secondary or resale markets.
- Liquidity investments will be primarily Oregon Short Term Fund or qualified bank deposits, which offers next-day liquidity.
- Where possible and prudent, the portfolio will be structured so that investments mature concurrent with anticipated demands.

4.3 Yield – Return:

- The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into consideration the safety and liquidity needs of the portfolio.

5. STANDARDS OF CARE

5.1 Prudence:

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported and appropriate action is taken to control adverse developments within a timely fashion as defined in this policy. The "prudent person" standard 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 "prudent investor rule" will apply to the investment advisors scope of service, which provides guidelines that requires a fiduciary to invest assets as if they were their own. The decision making process must follow certain guidelines, even if the final result does not satisfy the original intent.

5.2 Ethics and Conflicts of Interest:

Officers and employees involved in the investment process ("investment officials") shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Investment Officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing body. Investment officials shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Investment Officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of Columbia County. Investment officials shall, at all times, comply with the State of Oregon Government Standards and Practices code of ethics set forth in ORS Chapter 244, as well as the Columbia County Conflict of Interest Policy, as amended.

5.3 Delegation of Authority and Responsibilities:

a. Governing Body

The Columbia County Board of Commissioners (“BOCC”) will retain ultimate fiduciary responsibility for invested funds for the County and its component units. The BOCC will receive reports, pursuant to, and with sufficient detail to comply with ORS 294.085 and 294.155.

b. Delegation of Authority

Authority to manage investments within the scope of this policy and operate the investment program in accordance with established written procedures and internal controls is granted to the publically elected County Treasurer, hereinafter referred to as Investment Officer, and derived from the following: ORS 294.035 to 294.053, 294.125 to 294.145, and 294.810. In the event of a vacancy at the County Treasurer position, the Finance Director is authorized to act with all authority of the Investment Officer.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

c. Investment Adviser

The Investment Officer may engage the services of one or more external investment managers to assist in the management of the entity’s investment portfolio in a manner consistent with this investment policy. Investment advisers may only be hired on a non-discretionary basis. As such, all transactions must be pre-approved in writing by the Investment Officer and compliant with this Investment Policy. If Columbia County hires an investment adviser to provide investment management services, the adviser is authorized to transact with its direct broker dealer relationships on behalf of Columbia County.

6. TRANSACTION COUNTERPARTIES: BROKER DEALERS, INVESTMENT ADVISERS AND DEPOSITORIES

6.1 Broker/Dealers:

Process if the County is directly transacting with Broker/Dealers:

The Investment Officer shall determine which broker/dealer firms and registered representatives are authorized for the purposes of investing funds within the scope of this investment policy. A list will be maintained of approved broker/dealer firms and affiliated registered representatives. The following minimum criteria must be met prior to authorizing investment transactions invested directly by the County. The Investment Officer may impose more stringent criteria.

Broker/Dealer firm minimum criteria:

- a. Be registered with the Securities and Exchange Commission (SEC)
- b. Be registered with the Financial Industry Regulatory Authority (FINRA)
- c. Provide most recent audited financials
- d. Provide FINRA Focus Report filings

The approved broker/dealer employees who execute transactions with Columbia County must meet the following minimum criteria:

- a. Be a registered representative with FINRA;
- b. Be licensed by the state of Oregon;
- c. Provide certification (in writing) of having read; understood; and agreed to comply with the most current version of this investment policy.

The County will annually review the broker dealer list for the following items:

- a. Pending investigations by securities regulators;
- b. Significant changes in net capital;
- c. Pending customer arbitration cases.
- d. Regulatory enforcement actions.

Process if the County is utilizing an investment advisor to transact with Broker Dealers:

The Investment Officer may utilize the investment advisor's approved broker/dealer list and broker dealer criteria in lieu of the County's. The advisor must submit the approved list to the County annually and provide updates as they occur. The advisor must maintain documentation of appropriate license and professional credentials of broker/dealers on the list. The annual investment advisor broker/dealer review procedures include:

- a. FINRA Certification check
 - i. Firm Profile
 - ii. Firm History
 - iii. Firm Operations
 - iv. Disclosures of Arbitration Awards, Disciplinary and Regulatory Events
 - v. State Registration Verification
 - vi. Financial review of acceptable FINRA capital requirements or letter of credit for clearing settlements.
- b. To be eligible, a financial institution must meet at least one of the following three criteria:
 - i. Be a primary dealer of the Federal Reserve Bank of New York; or
 - ii. Report voluntarily to the F.R.B. of New York; or
 - iii. Affirm that it has met the securities dealers' capital adequacy requirements of the SEC.

For each investment transaction, the investment advisor shall provide the County with a confirmation ticket listing the specific instrument, issuer, coupon, maturity, CUSIP number, par amount, purchase or sale price, transaction date, and other pertinent information.

6.2 Investment Advisors:

An Investment Adviser may be utilized to manage funds and will be selected through a competitive RFP process. The Adviser must meet the following criteria.

- a. The investment adviser firm must be registered with the Securities and Exchange Commission (SEC) or licensed by the State of Oregon; (Note: Investment adviser firms with assets under management > \$100 million must be registered with the SEC, otherwise the firm must be licensed by the State of Oregon);
- b. All investment adviser firm representatives conducting investment transactions on behalf of County must be registered representatives with FINRA;
- c. All investment adviser firm representatives conducting investment transactions on behalf of the County must be licensed by the State of Oregon;
- d. Contract terms will include that the Investment adviser comply with the County's Investment Policy.

The investment adviser must notify the County immediately if any of the following issues arise while serving under a County contract:

- Pending investigations by securities regulators.
- Significant changes in net capital.
- Pending customer arbitration cases.
- Regulatory enforcement actions.

6.3 Depositories:

All bank financial institutions that provide deposits, certificates or any other deposit of the County must be either fully covered by the FDIC or the bank must be a participant of the State of Oregon – Public Funds Collateralization Program (PFCP). ORS Chapter 295 governs the collateralization program for banks at the State level. Bank depositories are required to pledge collateral against any public fund deposits in excess of the FDIC insurance amounts. This provides additional protection for public funds in the event of a bank failure. ORS Chapter 295 sets the specific value of the collateral, as well as the types of collateral that are acceptable. ORS Chapter 295 creates a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected.

6.4 Competitive Transactions:

The Investment Officer shall ensure a competitive selection of investment purchases.

- a. The Investment Officer shall obtain and document competitive bid information on all investments purchased or sold in the secondary market. Competitive bids or offers should be obtained, when possible, from at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
- b. In the instance of a security for which there is no readily available competitive bid or offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities.
- c. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price. However, the Investment Officer is encouraged to document quotations on comparable securities.
- d. If an investment adviser provides investment management services, the adviser must retain documentation of competitive pricing execution on each transaction and provide upon request.

7. ADMINISTRATION AND OPERATIONS

7.1 Delivery vs. Payment:

All trades of marketable securities will be executed (cleared and settled) by delivery vs. payment (DVP) to ensure that securities are deposited in Columbia County's safekeeping institution prior to the release of funds.

- a. The Investment Officer shall not pay for any security purchased until sufficient evidence of title to the securities has been received. Evidence of title must be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation of such title. However, the Investment Officer or Investment Adviser may instruct one or more custodial agents or banks to accept or release securities as that Investment Officer or Investment Adviser considers advisable to be held in safekeeping for collection of principal and interest or other income; or
- b. The Investment Officer shall not deliver securities to the purchaser of the securities upon sale prior to receiving payment in full for the securities. However, the Investment Officer or Investment Adviser may deliver the securities to any custodial agent or bank upon instructions to hold the securities pending receipt by the custodial agent or bank of full payment for the securities.

7.2 Third-Party Safekeeping or Bank Custody:

Securities will be held by an independent third-party safekeeping institution or bank custodian selected by Columbia County. All securities will be evidenced by confirmation receipts in Columbia County's account. Upon request, the safekeeping institution shall make available a copy of its Statement on Standards for Attestation Engagements (SSAE) No. 16.

7.3 Internal Controls:

The Investment Officer and Board of Commissioners are responsible for establishing and maintaining an adequate internal control structure designed to reasonably assure that invested funds are invested within the parameters of this Investment policy and, protected from loss, theft or misuse. Specifics for the internal controls shall be documented in writing. The established control structure shall be reviewed and updated periodically by the Investment Officer.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management. The internal controls shall address the following points at a minimum:

- a. Compliance with Investment Policy
- b. Control of collusion.
- c. Separation of transaction authority from accounting and record keeping.
- d. Custodial safekeeping.
- e. Avoidance of physical delivery of securities whenever possible and address control requirements for physical delivery where necessary.
- f. Clear delegation of authority to subordinate staff members.
- g. Confirmation of transactions for investments and wire transfers in written or digitally verifiable electronic form.
- h. Dual authorizations of wire and automated clearing house (ACH) transfers
- i. Staff training
- j. Review, maintenance and monitoring of security procedures both manual and automated.

7.4 External Auditor:

An external auditor shall provide an annual independent audit to assure compliance with Oregon state law and Columbia County policies and procedures.

7.5 Accounting Method:

At the time of settlement of a purchase, an investment will be booked at cost. Any gain or loss resulting from an investment sold or called will be credited or charged to investment income as of the settlement date of the transaction. Premiums on securities will be amortized to the maturity date unless the security is a callable security then it will be amortized to the call date. Discounts on securities will be accreted to stated maturity date. In the event of a sale before maturity, any remaining premiums or discounts will be credited or charged to income as of the settlement date.

The County shall comply with all legal requirements and generally accepted accounting principles (GAAP). These and the Government Accounting Standards Board (GASB).

Most of the County's available cash will be pooled for investment purposes in the investment portfolio.

Cash not pooled will be restricted to:

- Deferred compensation deposits and investments;
- Cash held with fiscal agents;

- Cash designated for retention of construction payments;
- Petty cash and other funds (e.g. trusts).

These items will earn interest income, if applicable, from the financial institution holding the funds in a trust or fiduciary capacity.

Portfolio Earnings Allocation The amount of earnings allocated monthly will be calculated by the General Ledger section based on the following:

- The average monthly cash balance of each eligible fund will be calculated.
- The average monthly yield of the County's investment portfolio will be calculated on an Actual/365-day basis.

Sale of Securities: Investments may be sold at a *profit* or loss when the Investment Officer deems that such a decision is prudent to meet the objectives of this policy.

Securities shall generally be held until maturity with the following exceptions:

- i. A security with declining credit may be sold early to minimize loss of principal.*
- ii. A security exchange that would improve the quality, yield or target duration in the portfolio.*
- iii. Liquidity needs of the portfolio require that the security be sold.*

Indemnification Clause: The County shall indemnify County officials and staff from personal liability for losses that might occur pursuant to administering this investment policy, subject to ORS 294.100.

7.6 Investment of Funds for Other Entities:

Subject to ORS 294.040 and 294.135 to 294.155, the Investment Officer may, after having obtained a written order from the governing body (the Board of Commissioners), invest the surplus funds (as defined in ORS 294.004(6)) belonging to any other political subdivision on a pooled basis in the investments of Columbia County.

Political subdivisions with the Board of Commissioners serving as its governing body will have their funds invested on a pooled basis with County funds.

The Board of Commissioners has not provided a written order authorizing the investment of surplus funds for other political subdivisions in the investments of Columbia County. Therefore, this policy does not contemplate the investment of these funds.

8. SUITABLE AND AUTHORIZED INVESTMENTS

8.1 Permitted Investments:

The Oregon State Investment Officer maintains a list of agencies and instrumentalities of the United States with available obligations that any political subdivision of the State of Oregon may invest in under ORS 294.035 and 294.040. Investments shall be in compliance with this list.

The following investments are permitted pursuant to ORS 294.035, 294.040, and ORS 294.810.

US Treasury Obligations: U.S. Treasury and other government obligations that carry the full faith and credit guarantee of the United States for the timely payment of principal and interest. [ORS Section 294.035(3)(a)]

US Agency Obligations Primary Issuers: Government Sponsored Enterprises (*GSEs*) – Federal Instrumentality Securities include, but are not limited to Federal National Mortgage Association (*FNMA*), the Federal Home Loan Mortgage Corporation (*FHLMC*), Federal Home Loan Banks (*FHLB*), and the Federal Farm Credit Banks (*FFCB*).

US Agency Obligations Secondary Issuers: Other US government sponsored enterprises that are less marketable are considered secondary *GSEs*. They include, but are not limited to: Private Export Funding Corporation (*PEFCO*), Tennessee Valley Authority (*TVA*), Financing Corporation (*FICO*) and Federal Agricultural Mortgage Corporation (*Farmer Mac*).

Corporate Indebtedness Corporate indebtedness must be rated on the settlement date Aa3 or better by Moody's Investors Service or AA- or better by S&P. In the case of a split rating the highest rating will be used.

Municipal Debt: Lawfully issued debt obligations of the States of Oregon, California, Idaho and Washington and political subdivisions of those states if the obligations have a long rating on the settlement date of Aa3 or better by Moody's Investors Service or AA- or better by S&P. In the case of a split rating the lower rating will be used.

Oregon Short Term Fund: The Local Government Investment Pool (*LGIP*) is a short-term, open-ended, no-load diversified portfolio offered to eligible participants. The *LGIP* is commingled with the State's short-term funds.

Bank Time Deposits/Savings Accounts: Bank Time Deposits and savings accounts in insured institutions as defined in ORS Section 706.008, in credit unions as defined in ORS Section 723.006, or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state [ORS Section 294.035(3)(d)]. All financial institutions that provide deposits must be either fully covered by the FDIC or the bank must be a participant of the State of Oregon – Public Funds Collateralization Program (*PFCP*).

Certificates of Deposit: Certificates of deposit in insured institutions as defined in ORS Section 706.008, in credit unions as defined in ORS Section 723.006, or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state [ORS Section 294.035(3)(d)]. Certificates of deposit into financial institutions outside of Oregon are allowed if the Investment Officer deposits the funds into a depository in Oregon and the Oregon depository participates in a program pursuant to ORS Section 295.004

Commercial Paper: Commercial Paper that is rated A1+/P1 on settlement date and has long term bonds which have a minimum rating of AA- by Standard and Poor's or Aa3 by Moody's.

Banker's Acceptance A short-term credit investment created by a non-financial firm and guaranteed by a qualified financial institution whose long-term letter of credit rating is at least AA- by Standard and Poor's or Aa3 by Moody's at the time of purchase. (ORS 294.035(3)(h)(A))

8.2 Approval of Permitted Investments:

If additional types of securities are considered for investment, per Oregon state statute they will not be eligible for investment until this Policy has been amended and the amended version adopted by Columbia County.

8.3 Prohibited Investments:

The following investments are prohibited:

- **Private Placement or "144A" Securities** Private placement or "144A" securities are not allowed. "144A" securities include commercial paper issued under section 4(2)144A (also known as "4(2)A") of the Securities Act of 1933.
- **Securities Lending** Columbia County shall not lend securities nor directly participate in a securities lending program.
- **14 Day Settlement:** Columbia County shall not purchase securities with a delayed settlement in excess of 14 business days per ORS statute.
- **Equity Securities and Mutual Funds:** Columbia County is prohibited by statute from purchasing equity securities and mutual funds.
- **US Agency Mortgage-backed Securities** US agency mortgage-backed securities such as those securities issued by FNMA and FHLMC are not allowed.

8.4 Collateralization of Bank Demand Deposits, Time Deposits and Certificates of Deposit:

All bank demand deposits, time deposits and Certificates of Deposits shall be held in qualified Oregon depositories in accordance with ORS Chapter 295.

Bank demand deposits in qualified depository institutions are considered cash vehicles and not investments and are therefore outside the scope and restrictions of this policy. Pursuant to ORS 294.035(3)(d), time deposits, certificates of deposit and savings accounts are considered investments and within the scope of this policy.

9. INVESTMENT PARAMETERS

9.1 Credit Risk:

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. Credit risk will be mitigated by the following guidelines:

- i. **Diversification** It is the policy of Columbia County to diversify its investments. Where appropriate, exposures will be limited by security type; maturity; issuance, issuer, and security type, Allowed security types and Investment exposure limitations are detailed in the table below.
- ii. **Investment Credit Ratings** Investments must have a rating from S&P of AA- or Moody's Aa3. In the case of a split rating the lower of the two ratings will be

used. Ratings used to apply the guidelines below should be investment level ratings and not issuer level ratings. The ratings apply to the types of securities identified in the table below.

- iii. **Restriction on Issuers With Prior Default History** Per ORS 294.040, the bonds of issuers listed in ORS 294.035 (3)(a) to (c) may be purchased only if there has been no default in payment of either the principal of or the interest on the obligations of the issuing county, port, school district or city, for a period of five years preceding the date of the investment.
- iv. **Portfolio Credit Rating** The minimum weighted average credit rating of the portfolio's rated investments shall be AA-/Aa3 by Standard & Poor's and Moody's Investors Service respectively.
- v. **Diversification and Credit Exposure Constraints** The following table limits exposures among investments permitted by this policy.

Issue Type	Maximum % Holdings	Maximum % per Issuer	Ratings S&P	Ratings Moody's
US Treasury Obligations	100%	None	N/A	N/A
US Agency Primary Securities FHLB, FNMA, FHLMC, FFCB	100%	35%	N/A	N/A
US Agency Secondary Securities FICO, FARMER MAC etc.	10%	10%	Security must be rated	Security must be rated
Corporate Bonds	25% (1)	5% (2)	AA-	Aa3
Municipal Bonds (OR, CA, ID, WA)	20%	5%	AA-	Aa3
Oregon Short Term Fund	Maximum allowed per ORS 294.810	None	N/A	N/A
Bank Time Deposits/Savings Accounts	25%	25%	Oregon Public Depository	Oregon Public Depository
Certificates of Deposit	20%	10%	Oregon Public Depository	Oregon Public Depository
Commercial Paper	10% (1)	5% (2)	A1+	P1
Banker's Acceptance	10%	5%	A1+ AA-Underlying	P1 Aa3 Underlying

(1) 35% maximum combined corporate on commercial paper per ORS 294.035(D)

(2) 5% maximum combined per ORS 294-035D)

9.2 Liquidity Risk:

Liquidity risk is the risk that an investment may not be easily marketable or redeemable. The following strategies will be employed to mitigate liquidity risks:

- i. The value of at least 10% of funds available for investing will be invested in the Oregon Short Term Fund, with a qualified depository institution, or investments maturing in less than 30 days to provide sufficient liquidity for expected disbursements.
- ii. Funds in excess of liquidity requirements are allowed for investments maturing at a maximum of 5 years. However, longer-term investments tend to be less liquid than shorter term investments. Maturity constraints are described in 9.3 Interest Rate Risk.
- iii. Reserve or Capital Improvement Project monies may be invested in securities exceeding the maximum term if the maturities of such investments are made to

coincide as nearly as practicable with the expected use of the funds. These fund will be held in dedicated managed accounts.

9.3 Interest Rate Risk:

Longer-term investments have the potential to achieve higher returns but are also likely to exhibit higher market value volatility due to the changes in the general level of interest rates over the life of the investment(s). Interest rate risk will be mitigated by providing adequate liquidity for short term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. Certain types of securities, including variable rate securities, securities with principal pay-downs prior to maturity, and securities with embedded options, will affect the interest rate risk profile of the portfolio differently in different interest rate environments. The following strategies will be employed to control and mitigate adverse changes in the market value of the portfolio due to changes in interest rates:

- i. Where feasible and prudent, investment maturities should be matched with expected cash outflows to mitigate market risk.
- ii. To the extent feasible, investment maturities not matched with cash outflows, including liquidity investments under one year, should be staggered to mitigate re-investment risk.
- iii. The maximum percent of callable securities in the portfolio shall be 25%;
- iv. The maximum stated final maturity of individual securities in the portfolio shall be five years, except as otherwise stated in this policy.
- v. The maximum portfolio average maturity (measured with stated final maturity) shall be 2.0- years.

Maturity Constraints	Minimum % of Total Portfolio
Under 30 days	10%
Under 1 year	25%
Under 5 years	100%
Weighted Average Maturity	2.00
Security Structure Constraint	Maximum % of Total Portfolio
Callable Agency Securities	25%

10. INVESTMENT STRATEGY

10.1 Liquidity Component:

The liquidity component of the operating account will be allocated to LGIP, CD's, Bank Deposits, Bankers Acceptances, Commercial Paper and other securities that are specifically matched to known short term liabilities.

10.2 Core Investment:

The investment core fund is determined by analyzing historical and budgeted fund balances and allocating excess liquidity amounts to direct investments. The structure of the investment core fund will be targeted to a selected market benchmark based on the risk and return objectives of the County.

10.3 Monitoring and Portfolio Adjustment:

As a general practice securities will be purchased with the intent to hold to maturity. However, it is acceptable for securities to be sold under the following circumstances:

- a. A security with a declining credit may be sold early to protect the principal value of the portfolio.
- b. The portfolio duration or maturity buckets should be adjusted to reflect better the structure of the underlying benchmark portfolio.
- c. A security exchange that would improve the quality, yield and target maturity of the portfolio based on market conditions.
- d. A sell of a security to provide for unforeseen liquidity needs.

11. INVESTMENT OF PROCEEDS FROM DEBT ISSUANCE

Investments of bond proceeds are restricted under bond covenants that may be more restrictive than the investment parameters included in this policy. Bond proceeds shall be invested in accordance with the parameters of this policy and the applicable bond covenants and tax laws.

Funds from bond proceeds and amounts held in a bond payment reserve or proceeds fund may be invested pursuant to ORS 294.052. Investments of bond proceeds are typically not invested for resale and are maturity matched with outflows. Consequently, surplus funds within the scope of ORS 294.052 are not subject to this policy's liquidity risk constraints within section IX (2).

12. INVESTMENT OF RESERVE OR CAPITAL IMPROVEMENT FUNDS

Pursuant to ORS 294.135(1)(b), reserve or capital improvement project monies may be invested in securities exceeding five years when the funds in question are being accumulated for an anticipated use that is longer than five years, then, upon the approval of the governing body of the county, municipality, school district or other political subdivision, the maturity of the investment or investments made with the funds may occur when the funds are expected to be used.

13. GUIDELINE MEASUREMENT AND ADHERENCE

13.1 Guideline Measurement:

Guideline measurements will use par value of investments. The yield of the total investment fund will be measured against the yield of the Oregon Local Government Investment Pool, using the monthly net yield of both portfolios. The fair market performance of the long term investment component will be measured to a market index that represents the 0-3 year treasury or 0-5 year treasury benchmark on a total return basis.

13.2 Guideline Compliance:

Guideline compliance shall consist of the following policies:

- a. If the portfolio falls outside of compliance with adopted investment policy guidelines or is being managed inconsistently with this policy, the Investment Officer shall bring the portfolio back into compliance in a prudent manner and as soon as prudently feasible.
- b. Violations of portfolio guidelines as a result of transactions; actions to bring the portfolio back into compliance and; reasoning for actions taken to bring the portfolio back into compliance shall be documented and reported to the Board of Commissioners.
- c. Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

14. REPORTING AND DISCLOSURE

14.1 Compliance:

The Investment Officer shall prepare a report at least quarterly that allows the Board of Commissioners to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include, at a minimum, the following:

- a. A listing of all investments held during the reporting period
- b. Average maturity of the portfolio at period-end.
- c. Distribution by type of investment.
- d. Transactions report on quarterly basis identifying transacting broker/dealer firm.

- e. Violations of portfolio guidelines or non-compliance issues that occurred during the prior period or that are outstanding. This report should also note actions (taken or planned) to bring the portfolio back into compliance.

14.2 Performance Standards/Evaluation:

At least annually, the Investment Officer shall report comparisons of investment returns to relevant alternative investments and comparative Bond Indexes. The performance of the investment portion of the portfolio shall be compared to the performance of alternative investments with a similar risk profile (e.g. market indices such as the 0-3 year or 0-5 year Treasury index).

When comparing performance, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

The market value of the portfolio shall be calculated at least monthly and a statement of the market value of the portfolio shall be issued at least monthly.

14.3 External Reporting:

The Investment Officer shall establish an annual process of independent review by the external auditor to assure compliance with internal controls and laws surrounding the investment of public funds. Such audit will include tests deemed appropriate by the auditor.

In compliance with ORS 294.155, the Investment Officer that holds and invests funds on behalf of another governmental unit shall at least once a year submit an audited report to that government unit or units within 30 days after receipt of the audit report by the Investment Officer's governing body.

If requested by that body, the Investment Officer shall furnish to it details on the investment transactions for its fund. The Investment Officer shall also provide copies of any investment policy which has been adopted to the Investment Officer's governing body upon request.

15. POLICY MAINTENANCE AND CONSIDERATIONS

15.1 Review:

The investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends.

The annual review should also serve as a venue to suggest policies and improvements to the investment program, and shall include an investment plan for the coming year.

15.2 Policy Adoption and Amendments:

This investment policy and any modifications to this policy must be formally approved in writing by the Board of Commissioners of Columbia County. This policy will be re-adopted annually as may be required by ORS 294.135.

This policy must be submitted to the Oregon Short Term Fund (OSTF) Board for review if:

- i. This policy allows maturities beyond 18 months unless the funds are being accumulated for a specific purpose, including future construction projects, and upon approval of the Board of Commissioners, the maximum maturity date matches the anticipated use of the funds (ORS 294.135(1)(b) and 294.135(3)), and either:
 - a. This policy has never been submitted to the OSTF Board for comment;
 - or
 - b. Material changes have been made since the last review by the OSTF Board.

Background and definitions

What follows is the rationale for the various elements of this investment policy. Every effort should be made by the users and beneficiaries of this policy to understand the philosophy and reasons behind each element of the policy.

Policy: The overall policy statement summarizes into a condensed format the entire investment policy.

Scope: The scope section explains what funds this policy applies to. It also explains what funds are excluded, and provides an explanation of guidance for investment of those funds.

Prudence: To burden a conscientious professional with personal responsibility for default on a single item within a diversified portfolio seems unduly severe. Accordingly, public entities with portfolios of sufficient size are urged to apply the prudence concept to the overall portfolio.

Objective: Every investment policy must contain a concise and clear statement of objectives regarding safety of capital, liquidity and return on investment. The effectiveness of the investment program is set by the caliber of the staff, the procedures used, the working environment and the policy guidance provided by governing officials. Through its statement of objectives, the governing body sets the tone and direction of the policy and the investment program.

Delegation of Authority: After the investment objectives have been identified, the next element of an investment policy is an explicit delegation of authority to specific investment officials responsible for conducting transactions and managing the entity's investment program.

Ethics and Conflicts of Interest: Some governments have adopted conflict of interest legislation that regulates the activities of certain officers and employees. In the investment area, some conflicts may be governed by general code provisions, making separate policies

redundant. Some jurisdictions, however, may seek to adopt policies regarding ethical behavior and conflicts of interest.

Authorized Financial Dealers and Institutions: The investment policy requires that a set formal process be used to select depositories and brokers/dealers. Because the policy is intended to endure, it does not mention specific firms or depositories. Rather, it provides for a process that will screen out institutions that lack economic viability or whose past practices suggests that the safety of public capital would be impaired if transactions were directed to or through such firms.

Authorized and Suitable Investments: The selection of investment instruments to be allowed for investment purposes is a significant policy issue for many governments. Although day-to-day selection of specific instruments should be treated as a management function, the policy should define the general universe. Direction should be specifically given to funds that receive bond proceeds subject to arbitrage considerations.

From the approving authority's perspective, special care must be taken to ensure that the list of instruments includes only those allowed by law and those that local investment managers are trained and competent to handle. Citing of the appropriate statutes for the particular entity as attachments may be appropriate.

In selecting authorized investments, consideration should be given to credit ratings on bankers' acceptances and collateralization of applicable instruments.

If repurchase agreements are authorized, a Master Repurchase Agreement must be signed with the bank or dealer.

Collateralization: Collateralization must be required on any repurchase agreement. This policy addresses such points as market valuation responsibility and timing, safekeeping by an independent third party and evidence of ownership.

Safekeeping and Custody: Like private investors, governing officials feel more secure about their entity's investments if they know that the securities are physically safe. The investment policy includes a clause regarding third-party safekeeping and custody of securities and collateral. The policy also addresses the delivery of securities, where Delivery Versus Payment (DVP) is a requirement (i.e. Delivery of securities with a subsequent exchange of money for the securities).

Diversification: The Investment Policy states the purpose of diversification --to reduce overall portfolio risks while attaining market average rates of return. Diversification is conceptualized in terms of maturity as well as instrument type and issuer. Thus, the diversification concept in a cash management fund includes prohibition against over concentration in a specific maturity sector, as well as constraining the reliance on specific risky instruments and issuers.

Maximum Maturities: To protect public funds from market price losses resulting from rising interest rates, the policy limits the maximum term to maturity on current operating funds' investment to 12 months - the operating budget cycle. While the maximum term to maturity for funds not anticipated to be needed for current operations have a longer term.

Internal Controls: The development of internal controls remains a management function. The specific internal control measures are beyond the scope of the investment policy and will be

subject to the normal operating procedures of the Investment Officer. The investment policy merely requires that a system of internal controls be established. The policy does provide for the timing of periodic reviews and monitoring of controls. The review of internal controls is not left up to the periodic examination by the External Auditors but review of controls is an ongoing responsibility of the entity.

Performance Standards: Much of the investment policy focus is directed toward controls. Yield objectives are also quite important. The long-run interests of Columbia County go beyond simple prudence and safety of funds. The investment policy provides a formal evaluation of performance and operational audits. Market Yield (Benchmark): Columbia County's investment strategy is passive. The policy defines the basis used by the Investment Officer to determine whether average yields are being achieved by comparison to a benchmark.

Reporting: Investment reports provide a mechanism for monitoring by the governing body. Periodic flows of information are needed to consider the impact of economic conditions, portfolio changes and the results of investment operations. Reporting also provides written communication regarding investment performance, compliance, and a clear representation of the investment portfolio.

Investment Advisers: Columbia County has chosen to utilize an investment adviser for assistance in managing its investment practices and portfolio management. Policies surrounding the investment adviser are included in the policy.

Accounting Method: A public entity must comply with Generally Accepted Accounting Principles.

Investment Policy Adoption: The policy is annually adopted by the Board of Commissioners. In addition, the policy is reviewed by the Oregon Short Term Fund Board.

Columbia County FY18 Administrative Allocation

During the budget development process each year an estimate of the cost of administrative services is calculated and distributed across all funds. This estimate is based predominantly on prior year information. The allocation distribution criteria by area is summarized as follows:

Board	FTE (full-time equivalent staff)	25% allocation
Counsel	Actual time of Counsel staff	100% allocation
Finance	FTE	100% allocation
HR	FTE	100% allocation
IT	Computers and phones	100% allocation
Maintenance	Square footage	100% allocation
Communications	FTE	100% allocation

The Board has requested that a more in depth process for looking at the issues associated with cost recovery for administrative services and its impact on program departments and service delivery be designed. This deeper dive might be incorporated in the Board's on-going mission initiative.

Support Department Actual Cost Compared to Cost Recovery FY08 to FY17

FY08 through FY10, support department actual costs were lower than the allocation charged for the same year to program departments. From FY11 through the current year, actual costs have exceeded the allocation charged (see Support Department Trend Analysis that follows).

The primary driver of this trend change is a decision made in FY11 to suspend charging the "Step 2" portion of the admin allocation (allocating to program departments the cost of support departments supporting each other). This decision came out of Board concerns brought to them by Elected Officials and Department Heads charged with delivering a variety of community services: dollars spent on administrative support reduce the funds available to maintain program service levels already negatively impacted by the economic downturn and increased community needs. This choice was also reasonable as prior history indicated more allocations were being charged than were needed to cover annual outlays.

Over the 10 year period FY08 to FY17, over \$2.2 million in allocate-able support department costs were not passed on to programmatic departments. If the County opted to fully allocate and include "Step 2" the net cost to special revenue funds would be \$231,000 in FY18.

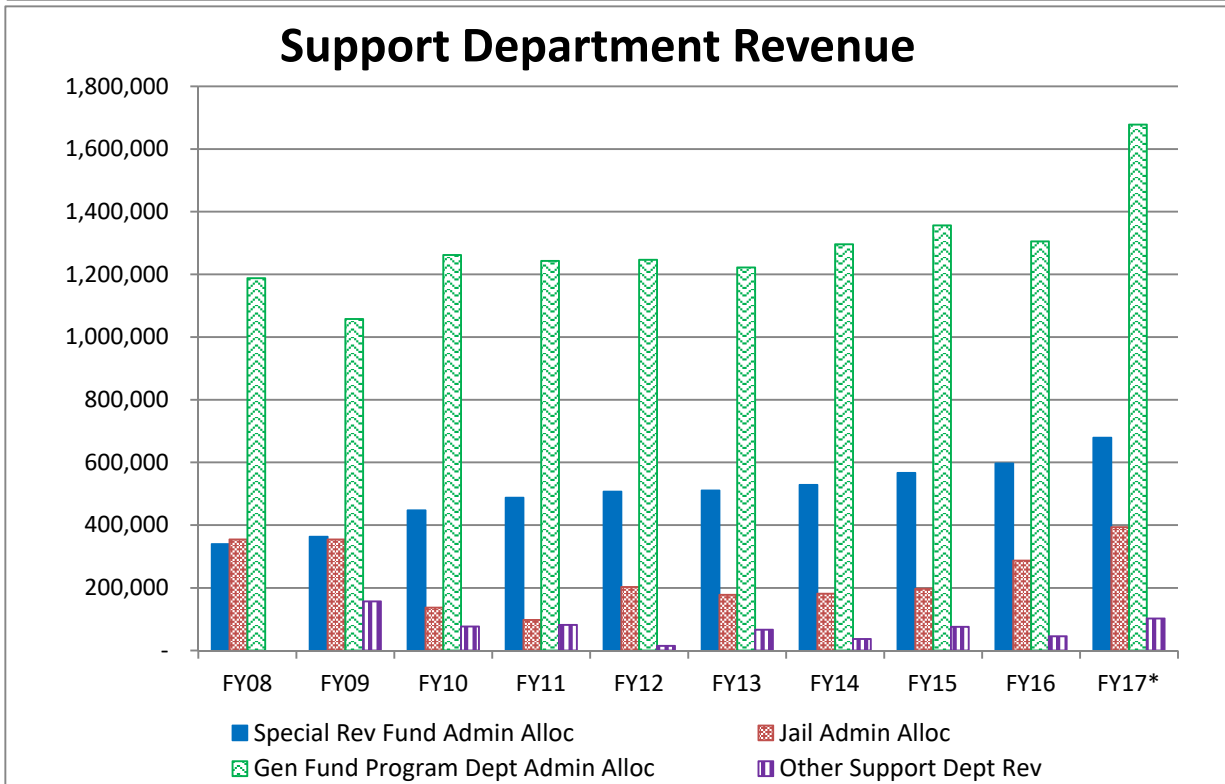
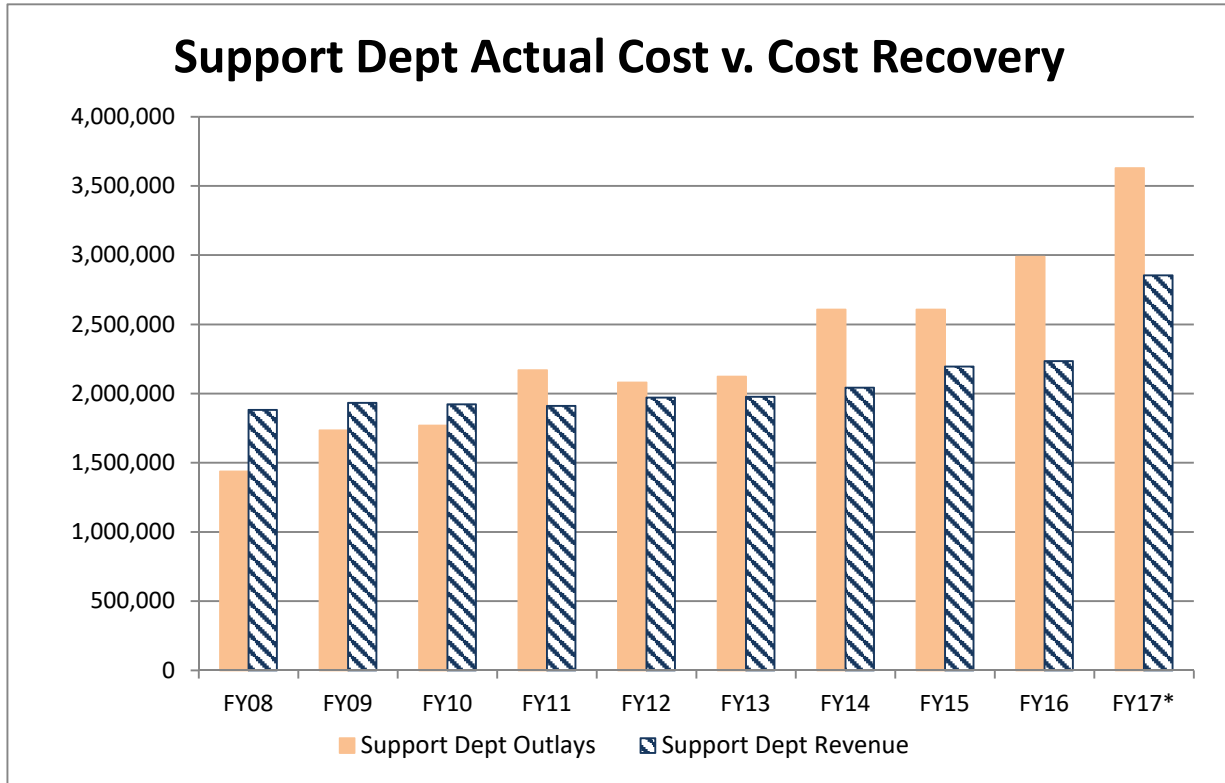
FY18 Administrative Allocation

Allocation charges in 13 of the 38 departments and funds increased more than 20% from FY17 to FY18. Higher general support costs are a factor, as are increases the department or fund's headcount and how that increases the proportion they pick up for county-wide support services charged based on FTE and/or extraordinary legal costs for the year.

Impact analysis on representative funds from the requested budget review stage follow.

Administrative Allocation detail sheets describing the cost components included in the FY18 Proposed Budget for each fund and general fund department are also presented.

Support Department Trend Analysis



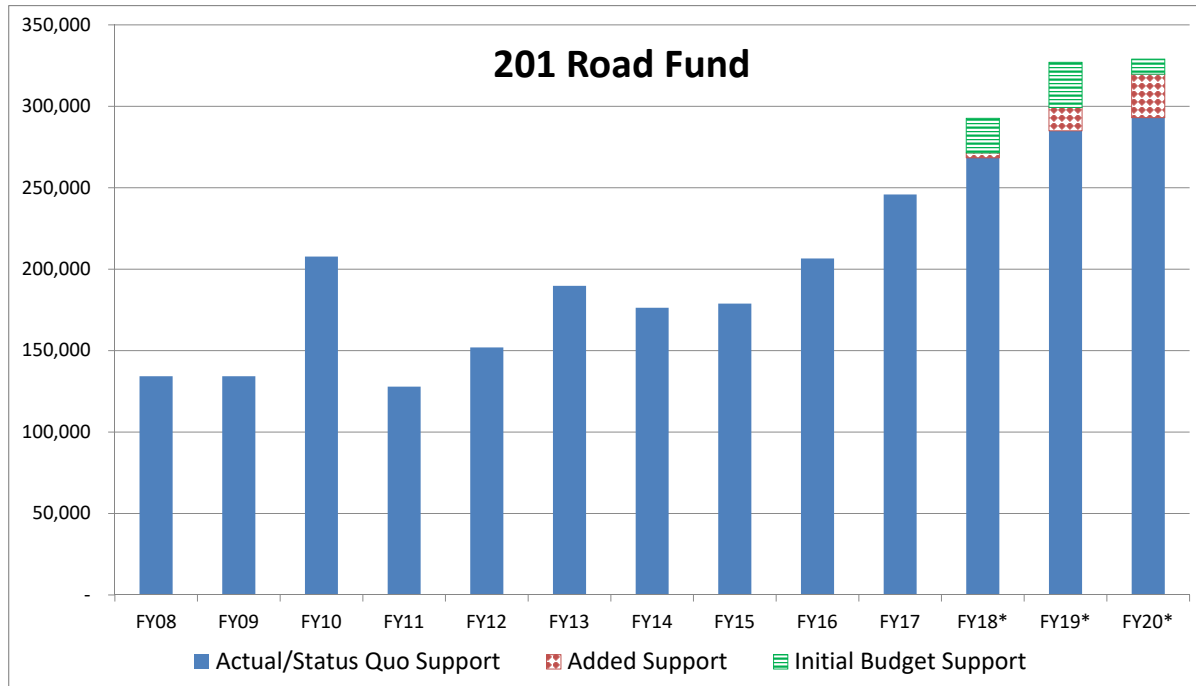
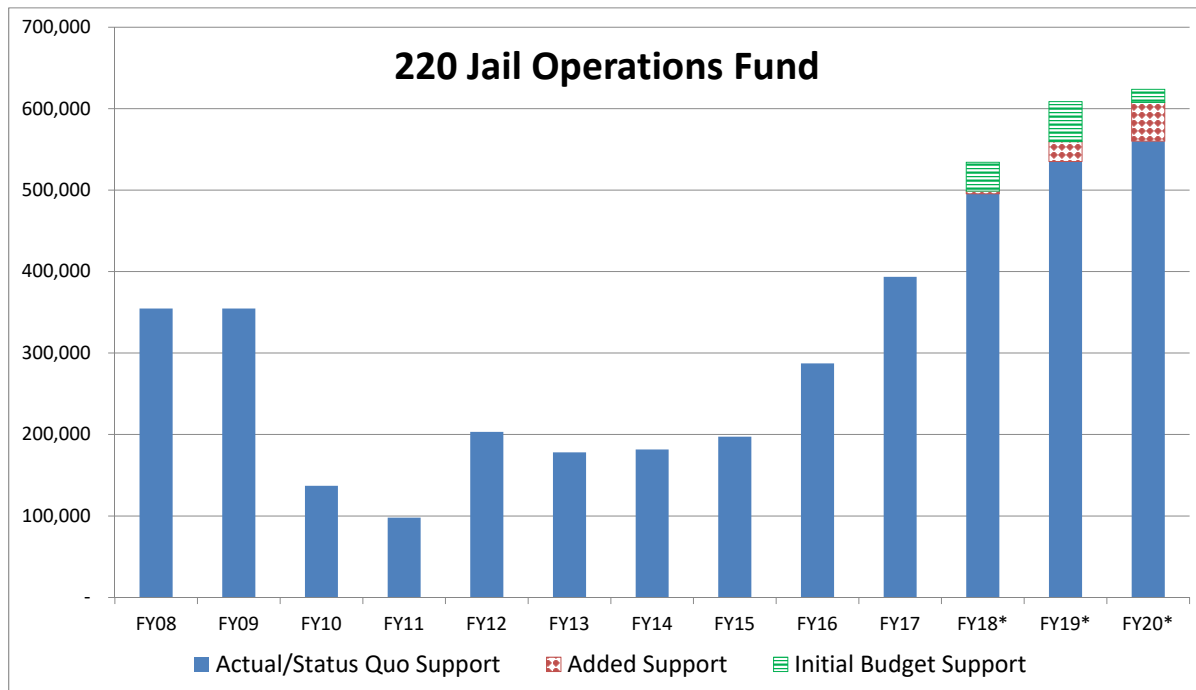
FY11 ended "Step 2" allocation

FY12-FY14 10% furlough

* Projected FY17 cost

Administrative Allocation:

Impact of support services scenarios on individual funds



Because the FY18 allocation is based on FY17 activities, options for support service levels in FY18 and beyond have no impact on next year's allocation

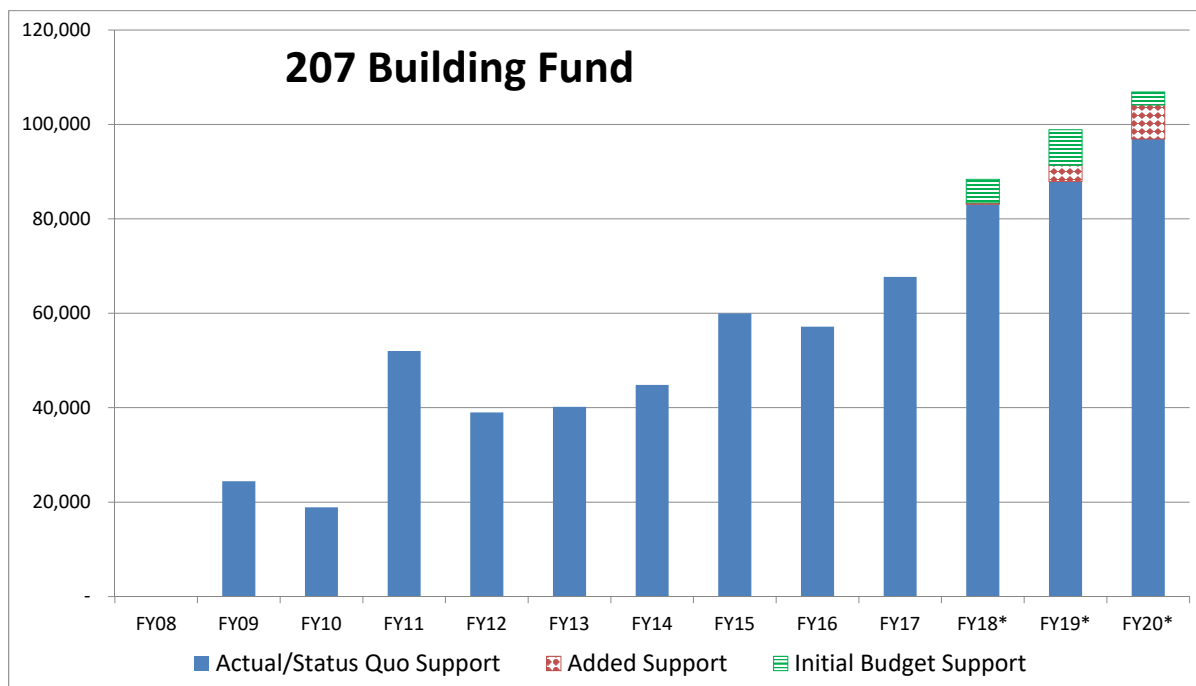
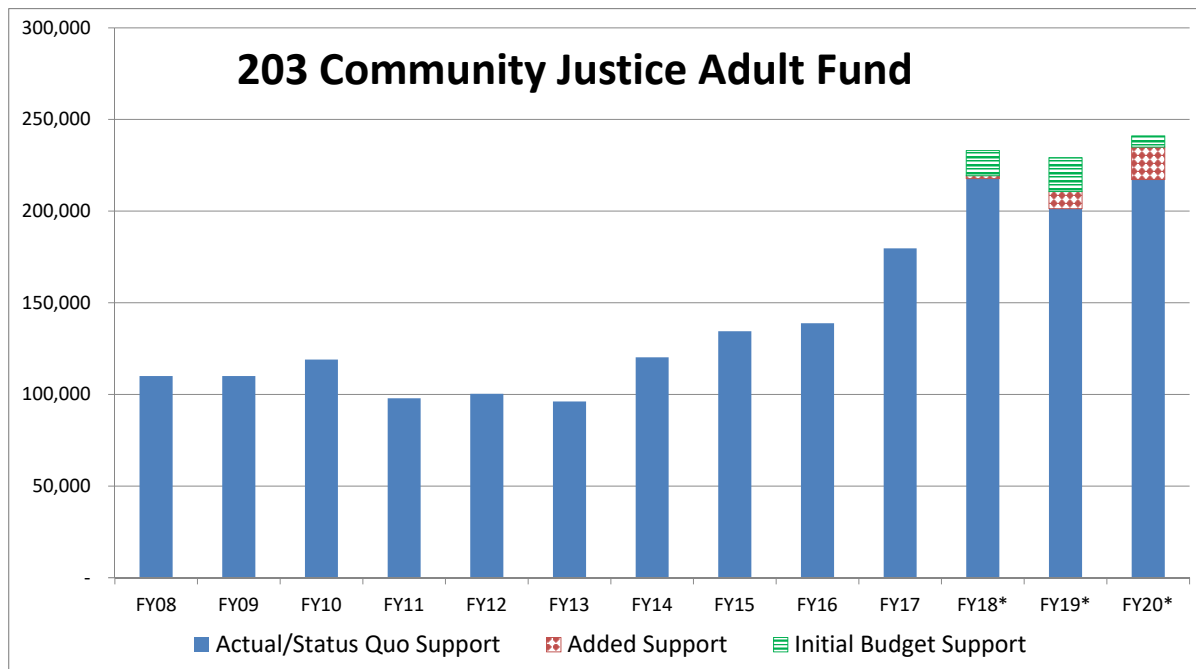
The end of "Step 2" in FY11 and the impact of reduced administrative department capacity and, therefore, costs through FY16 can be seen. The gradual reduction furloughs from the 10% level FY12-FY14 to their ultimate elimination in FY17 caused anticipated jumps in allocation cost starting in FY16.

*FY17 Appropriated budget, FY18 Initial Budget, FY19 & FY20 Initial Projections

Prior years are actuals.

Administrative Allocation:

Impact of support services scenarios on individual funds



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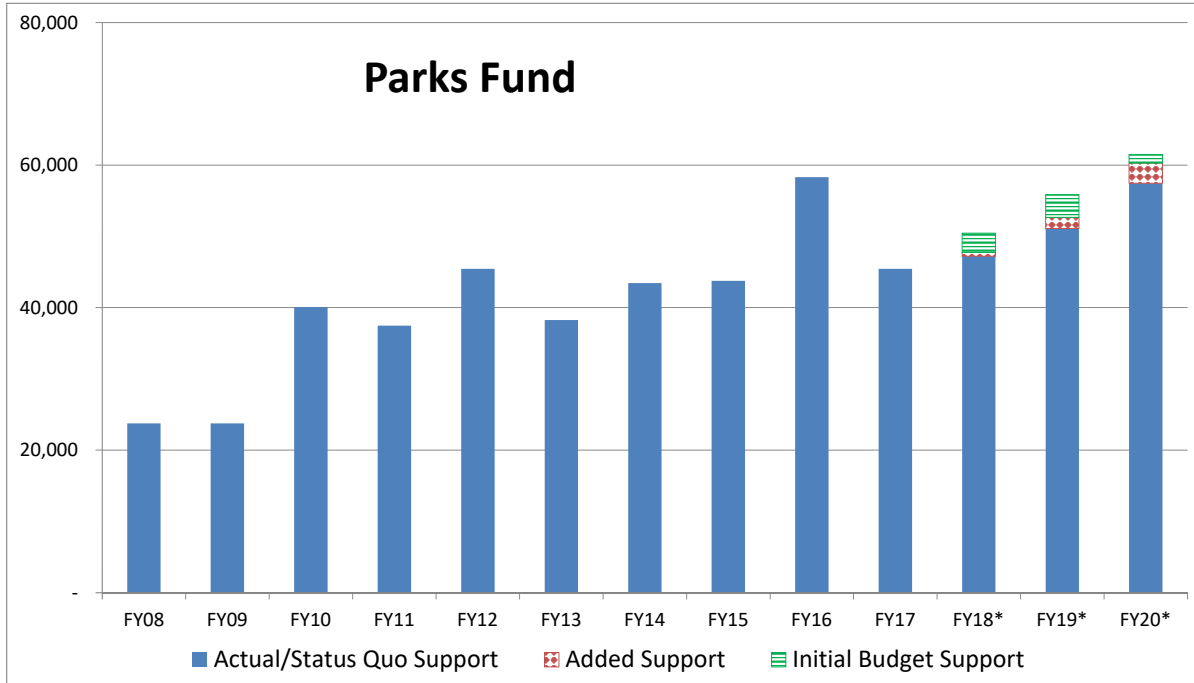
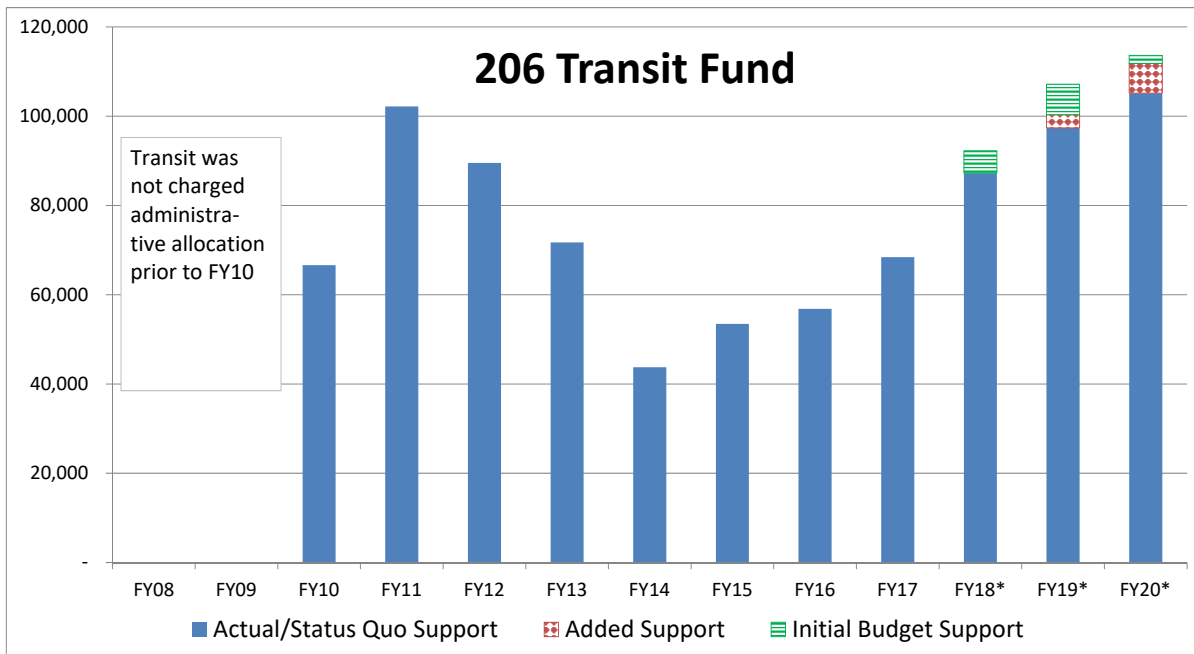
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The end of "Step 2" in FY11 and the impact of reduced administrative department capacity and, therefore, costs through FY16 can be seen. The gradual reduction furloughs from the 10% level FY12-FY14 to their ultimate elimination in FY17 caused anticipated jumps in allocation cost starting in FY16.

*FY17 Appropriated budget, FY18 Initial Budget, FY19 & FY20 Initial Projections

Prior years are actuals.

FY2017-2018 Administrative Allocation

Proposed Budget

General Fund County Commissioners

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	14.00 landlines	0.0%	8.66	121.28	1,455	1,331	16.00	624	15.00	571	15.00
Info Tech	6.50 workstations	0.0%	208.28	1,353.83	16,246	15,547	7.50	12,009	7.50	9,923	6.50
Finance	5.10 FTE (excluding ongoing temps)	0.0%	578.61	2,950.89	35,411	22,592	4.10	22,684	4.25	18,019	4.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	5.10 FTE (including ongoing temps)	0.0%	108.92	555.49	6,666	5,304	4.20	5,160	4.25	4,666	4.00
Board of Commissioners	5.10 FTE (including ongoing temps)	0.0%	81.19	414.07	4,969	3,920	4.20	3,870	4.25	3,484	4.00
Communications	5.10 FTE (excluding ongoing temps)	0.0%	40.49	206.50	2,478						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	2,269 Sq Ft 7.81%	0.0%	1.82	4,119.26	49,431	52,132	1,768	33,761	1,768	40,166	1,768
Justice	Sq Ft	0.0%				0	0.00		0.00		0.00
County Counsel	11% actual % SH	0.0%		1,954.08	23,449	31,384	15%	21,786	14%	35,332	20%
	9% actual % RM			1,178.22	14,139	7,534	5%	4,496	4%	4,878	4%
	10% actual % JS			757.76	9,093						
	11% actual % MS			331.00	3,972						
	11% actual % JJ			331.00	3,972	12,346	20%	10,236	20%	30,791	33%
	100% actual % JK			902.47	10,830	2,720	50%	2,210	50%	0	0%
	Annual Materials Cost			537.19	6,446	7,635		4,924		8,996	
Support Department Adjustment**				(47,139)	(40,611)		(30,440)		(39,206)		
Avr Monthly Cost	11,785			Annual Cost	141,417	121,832		91,321		117,619	
Increase/(Decrease) % vs Prior Year			16.1%			2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide:	3,170,698			Percent of Total	4.46%	4.5%		4.2%		5.6%	

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

As County Counsel resources are charged on actual basis costs based on usage can cause significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied in FY17 or FY18.

** Support Services do not pay allocation; county does not assign this "Step 2" allocation cost to program funds. It is covered by occasional support revenue or unrestricted general fund dollars.

FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

County Assessor

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	21.00 landlines	0.0%	8.66	181.91	2,183	1,746	21.00	832	20.00	761	20.00
Info Tech	27.00 workstations	0.0%	208.28	5,623.58	67,483	55,968	27.00	33,626	21.00	32,822	21.50
Finance	13.00 FTE (excluding ongoing temps)	0.0%	578.61	7,521.87	90,262	71,632	13.00	64,049	12.00	54,057	12.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	13.00 FTE (including ongoing temps)	0.0%	108.92	1,415.94	16,991	16,418	13.00	14,569	12.00	13,997	12.00
Board of Commissioners	13.00 FTE (including ongoing temps)	0.0%	81.19	1,055.48	12,666	12,132	13.00	10,927	12.00	10,452	12.00
Communications	13.00 FTE (excluding ongoing temps)	0.0%	40.49	526.37	6,316						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	3,283 Sq Ft 11.31%	0.0%	1.82	5,960.13	71,522	88,459	3,000	57,288	3,000	68,155	3,000
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	2% actual % SH	0.0%		355.29	4,263	4,185	2%	1,556	1%	1,767	1%
	1% actual % RM			130.91	1,571	1,507	1%	1,124	1%	1,219	1%
	10% actual % JS			757.76	9,093						
	2% actual % MS			60.18	722						
	2% actual % JJ			60.18	722	0	0%	0	0%	0	0%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				134.36	1,612	805		341		378
Support Department Adjustment**											
Avr Monthly Cost		23,784	Annual Cost		285,408	252,852	184,312		183,610		
Increase/(Decrease) % vs Prior Year		12.9%				2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide:		3,170,698		Percent of Total 9.00%		9.3%	8.4%		8.7%		

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

As County Counsel resources are charged on actual basis costs based on usage can cause significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
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County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied in FY17 or FY18.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Tax Collector

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	9.00 landlines	0.0%	8.66	77.96	936	748	9.00	375	9.00	343	9.00	
Info Tech	6.00 workstations	0.0%	208.28	1,249.68	14,996	12,437	6.00	8,006	5.00	7,633	5.00	
Finance	1.75 FTE (excluding ongoing temps)	0.0%	578.61	1,012.56	12,151	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	2.35 FTE (including ongoing temps)	0.0%	108.92	255.96	3,072	3,284	2.60	2,550	2.10	2,450	2.10	
Board of Commissioners	2.35 FTE (including ongoing temps)	0.0%	81.19	190.80	2,290	2,426	2.60	1,912	2.10	1,829	2.10	
Communications	1.75 FTE (excluding ongoing temps)	0.0%	40.49	70.86	850							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	974 Sq Ft 3.35%	0.0%	1.82	1,768.25	21,219	39,806	1,350	25,779	1,350	30,670	1,350	
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	2% actual % SH	0.0%		355.29	4,263	4,185	2%	4,668	3%	1,767	1%	
	6% actual % RM			785.48	9,426	0	0%	0	0%	0	0%	
	0% actual % JS			0.00	0							
	2% actual % MS			60.18	722							
	2% actual % JJ			60.18	722	1,852	3%	1,535	3%	0	0%	
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost				124.20	1,490	854		789		224	
Support Department Adjustment**												
Avr Monthly Cost				6,011	Annual Cost	72,137	76,613	56,289	53,924			
Increase/(Decrease) % vs Prior Year				-5.8%			2,732,432	2,198,621	2,115,230			
Total Allocated County-Wide:				3,170,698	Percent of Total	2.28%	2.8%	2.6%	2.5%			

Drivers of rate changes:

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Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund County Clerk

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	12.00 landlines	0.0%	8.66	103.95	1,247	998	12.00	499	12.00	457	12.00
Info Tech	8.00 workstations	0.0%	208.28	1,666.25	19,995	16,583	8.00	16,013	10.00	13,739	9.00
Finance	2.00 FTE (excluding ongoing temps)	0.0%	578.61	1,157.21	13,887	11,020	2.00	10,675	2.00	9,009	2.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	2.49 FTE (including ongoing temps)	0.0%	108.92	271.21	3,254	3,145	2.49	2,829	2.33	2,625	2.25
Board of Commissioners	2.49 FTE (including ongoing temps)	0.0%	81.19	202.17	2,426	2,324	2.49	2,122	2.33	1,960	2.25
Communications	2.00 FTE (excluding ongoing temps)	0.0%	40.49	80.98	972						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	1,362 Sq Ft 4.69%	0.0%	1.82	2,472.65	29,672	44,170	1,498	28,606	1,498	34,032	1,498
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	1% actual % SH	0.0%		177.64	2,132	8,369	4%	3,112	2%	1,767	1%
	0% actual % RM			0.00	0	0	0%	0	0%	0	0%
	1% actual % JS			75.78	909						
	1% actual % MS			30.09	361						
	1% actual % JJ			30.09	361	0	0%	0	0%	0	0%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				30.88	371	1,184		396		224
Support Department Adjustment**											
Avr Monthly Cost				6,299	Annual Cost	75,587	87,793	64,251	63,813		
Increase/(Decrease) % vs Prior Year				-13.9%			2,732,432	2,198,621	2,115,230		
Total Allocated County-Wide:				3,170,698	Percent of Total	2.38%	3.2%	2.9%	3.0%		

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

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When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Elections

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	3.00 landlines	0.0%	8.66	25.99	312	249	3.00	125	3.00	114	3.00
Info Tech	4.00 workstations	0.0%	208.28	833.12	9,997	8,292	4.00	4,804	3.00	4,580	3.00
Finance	0.85 FTE (excluding ongoing temps)	0.0%	578.61	491.81	5,902	4,133	0.75	4,003	0.75	3,379	0.75
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	2.75 FTE (including ongoing temps)	0.0%	108.92	299.53	3,594	3,347	2.65	3,217	2.65	2,041	1.75
Board of Commissioners	2.75 FTE (including ongoing temps)	0.0%	81.19	223.27	2,679	2,473	2.65	2,413	2.65	1,524	1.75
Communications	0.85 FTE (excluding ongoing temps)	0.0%	40.49	34.42	413						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	1,187 Sq Ft	4.09%	0.0%	1.82	2,154.94	25,859	44,170	1,498	28,606	1,498	34,032
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	2% actual % SH	0.0%		355.29	4,263	6,277	3%	3,112	2%	1,767	1%
	1% actual % RM			130.91	1,571	0	0%	0	0%	0	0%
	0% actual % JS			0.00	0						
	2% actual % MS			60.18	722						
	2% actual % JJ			60.18	722	0	0%	0	0%	0	0%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				59.74	717	888		396		224
Support Department Adjustment**											
Avr Monthly Cost				4,729	Annual Cost		56,753	69,828	46,676	47,661	
Increase/(Decrease) % vs Prior Year				-18.7%				2,732,432	2,198,621	2,115,230	
Total Allocated County-Wide:				3,170,698	Percent of Total		1.79%	2.6%	2.1%	2.3%	

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Sheriff's Office

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	66.00 landlines	0.0%	8.66	571.73	6,861	5,904	71.00	3,038	73.00	2,779	73.00
Info Tech	50.00 workstations	0.0%	208.28	10,414.04	124,968	109,863	53.00	84,867	53.00	83,963	55.00
Finance	12.10 FTE (excluding ongoing temps)	0.0%	555.25	6,718.49	80,622	73,836	13.40	71,521	13.40	63,021	13.99
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	12.10 FTE (including ongoing temps)	0.0%	108.92	1,317.92	15,815	16,923	13.40	16,269	13.40	16,319	13.99
Board of Commissioners	12.10 FTE (including ongoing temps)	0.0%	81.19	982.41	11,789	12,505	13.40	12,201	13.40	12,186	13.99
Communications	12.10 FTE (excluding ongoing temps)	0.0%	40.49	489.93	5,879						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	Sq Ft	0.0%				0	0	0	0	0	0
Justice	9,358 Sq Ft 16.4%	0.0%	0.44	4,113.74	49,365	49,912	9,358	54,150	9,358	45,910	9,358
County Counsel	2% actual % SH	0.0%		355.29	4,263	4,185	2%	3,112	2%	12,366	7%
	1% actual % RM			130.91	1,571	1,507	1%	1,124	1%	1,219	1%
	1% actual % JS			75.78	909						
	2% actual % MS			60.18	722						
	2% actual % JJ			60.18	722	2,469	4%	2,047	4%	3,732	4%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				67.20	806	1,154		799		2,194
Support Department Adjustment**											
Avr Monthly Cost		25,358	Annual Cost		304,294	278,260	249,128		243,690		
Increase/(Decrease) % vs Prior Year			9.4%			2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide: 3,170,698			Percent of Total 9.60%			10.2%		11.3%		11.5%	

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Marine Sheriff

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	1.00 landlines	0.0%	8.66	8.66	104	83	1.00	42	1.00	38	1.00
Info Tech	1.00 workstations	0.0%	208.28	208.28	2,499	2,073	1.00	1,601	1.00	1,527	1.00
Finance	2.00 FTE (excluding ongoing temps)	0.0%	555.25	1,110.49	13,326	11,020	2.00	10,675	2.00	9,009	2.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	2.00 FTE (including ongoing temps)	0.0%	108.92	217.84	2,614	2,526	2.00	2,428	2.00	2,333	2.00
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	81.19	162.38	1,949	1,866	2.00	1,821	2.00	1,742	2.00
Communications	2.00 FTE (excluding ongoing temps)	0.0%	40.49	80.98	972						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	Sq Ft	0.0%				0	0	0	0	0	0
Justice	0 Sq Ft	0.0%		0.00	0	0	0	1,157	200	981	200
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	3,533	2%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			0.00	0	0	0	0	0	0	448
Support Department Adjustment**											
Avr Monthly Cost				1,789	Annual Cost	21,464	17,569	17,724	19,611		
Increase/(Decrease) % vs Prior Year				22.2%			2,732,432	2,198,621	2,115,230		
Total Allocated County-Wide: 3,170,698				Percent of Total	0.68%	0.6%	0.8%	0.9%			

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account

Clatskanie

100-06-04

New in FY17

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	5.00 landlines	0.0%	8.66	43.31	520						
Info Tech	3.00 workstations	0.0%	208.28	624.84	7,498						
Finance	2.50 FTE (excluding ongoing temps)	0.0%	555.25	1,388.12	16,657						
Finance - Special Assessment		0.0%									
Human Resources	2.50 FTE (including ongoing temps)	0.0%	108.92	272.30	3,268						
Board of Commissioners	2.50 FTE (including ongoing temps)	0.0%	81.19	202.98	2,436						
Communications	2.50 FTE (excluding ongoing temps)	0.0%	40.49	101.23	1,215						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft	0.0%									
Justice	0 Sq Ft	0.0%									
County Counsel	0% actual % SH	0.0%		0.00	0						
	0% actual % RM		0.00	0							
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0							
	0% actual % JK		0.00	0							
Annual Materials Cost			0.00	0							
Support Department Adjustment**											
Avr Monthly Cost			2,633	Annual Cost		31,593	0	0	0		
Increase/(Decrease) % vs Prior Year						2,732,432	2,198,621	2,115,230			
Total Allocated County-Wide:			3,170,698	Percent of Total		1.00%	0.0%	0.0%	0.0%		

Drivers of rate changes:

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Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
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Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied in FY17 or FY18.

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FY2017-2018 Administrative Allocation Proposed Budget

Fund Account Animal Control 100-06-09

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	8.00 landlines	0.0%	8.66	69.30	832	665	8.00	83	2.00	76	15.00
Info Tech	1.00 workstations	0.0%	208.28	208.28	2,499	2,073	1.00	1,601	7.50	1,527	6.50
Finance	1.00 FTE (excluding ongoing temps)	0.0%	555.25	555.25	6,663	5,510	1.00	5,110	4.25	4,319	4.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	1.00 FTE (including ongoing temps)	0.0%	108.92	108.92	1,307	1,263	1.00	1,214	4.25	1,166	4.00
Board of Commissioners	1.00 FTE (including ongoing temps)	0.0%	81.19	81.19	974	933	1.00	911	4.25	871	4.00
Communications	1.00 FTE (excluding ongoing temps)	0.0%	40.49	40.49	486						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft	0.0%				0	0	0	0	0	0
Justice	0 Sq Ft	0.0%				0	0	0	0	0	0
County Counsel	2% actual % SH	0.0%		355.29	4,263	2,092	1%	3,112	2%	0	0%
	3% actual % RM			392.74	4,713	1,507	1%	10,117	9%	10,975	9%
	2% actual % JS			151.55	1,819						
	2% actual % MS			60.18	722						
	2% actual % JJ			60.18	722	3,087	5%	2,559	5%	2,799	3%
	0% actual % JK			0.00	0		0%	0	0%	0	0%
	Annual Materials Cost				100.45	1,205	946		2,007		1,745
Support Department Adjustment**											
Avr Monthly Cost			2,184	Annual Cost		26,206	18,076		26,714		23,478
Increase/(Decrease) % vs Prior Year			45.0%			2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide:			3,170,698	Percent of Total		0.83%		0.7%		1.2%	

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

As County Counsel resources are charged on actual basis costs based on usage can cause significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Economic Development

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	1.00 landlines	0.0%	8.66	8.66	104	83	1.00	42	1.00	38	1.00
Info Tech	1.50 workstations	0.0%	208.28	312.42	3,749	3,109	1.50	2,402	1.50	2,290	1.50
Finance	0.50 FTE (excluding ongoing temps)	0.0%	555.25	277.62	3,331	0	0.00	0	0.00	0	0.00
Finance - Special Assessment		0.0%			5,000	5,000	0.00	2,500	0.00	2,500	0.00
Human Resources	0.50 FTE (including ongoing temps)	0.0%	108.92	54.46	654	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.50 FTE (including ongoing temps)	0.0%	81.19	40.60	487	0	0.00	0	0.00	0	0.00
Communications	0.50 FTE (excluding ongoing temps)	0.0%	40.49	20.25	243						
Comms - Special Assessment		0.0%			2,000						
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft	0.0%	0.0%	0.00	0	0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	6% actual % SH	0.0%		1,065.86	12,790	4,185	2%	7,781	5%	7,066	4%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	6% actual % MS		180.55	2,167							
	6% actual % JJ		180.55	2,167	1,852	3%	1,535	3%	933	1%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			140.53	1,686	854		1,185		1,094	
Support Department Adjustment**											
Avr Monthly Cost		2,865	Annual Cost		34,378	15,083	15,444		13,921		
Increase/(Decrease) % vs Prior Year		127.9%				2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide:		3,170,698	Percent of Total		1.08%	0.6%	0.7%		0.7%		

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

County Surveyor

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	1.50 landlines	0.0%	8.66	12.99	156	125	1.50	62	1.50	57	1.50	
Info Tech	1.00 workstations	0.0%	208.28	208.28	2,499	2,073	1.00	1,601	1.00	1,527	1.00	
Finance	0.80 FTE (excluding ongoing temps)	0.0%	578.61	462.88	5,555	4,408	0.80	2,669	0.50	2,252	0.50	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	0.80 FTE (including ongoing temps)	0.0%	108.92	87.13	1,046	1,010	0.80	777	0.64	747	0.64	
Board of Commissioners	0.80 FTE (including ongoing temps)	0.0%	81.19	64.95	779	747	0.80	583	0.64	557	0.64	
Communications	0.80 FTE (excluding ongoing temps)	0.0%	40.49	32.39	389							
Comms - Special Assessment												
Facilities and Maintenance	% building			0.00								
Courthouse	312 Sq Ft 1.1%	0.0%	1.82	566.42	6,797	12,193	414	7,896	414	9,394	414	
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0								
	0% actual % MS		0.00	0								
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0	0%
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost				0.00	0	0		0		0	
Support Department Adjustment**												
Avr Monthly Cost				1,435	Annual Cost		17,221	20,555	13,588	14,534		
Increase/(Decrease) % vs Prior Year				-16.2%				2,732,432	2,198,621	2,115,230		
Total Allocated County-Wide:				3,170,698	Percent of Total		0.54%	0.8%	0.6%	0.7%		

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

District Attorney

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	15.00 landlines	0.0%	8.66	129.94	1,559	1,247	15.00	624	15.00	571	15.00
Info Tech	13.50 workstations	0.0%	208.28	2,811.79	33,741	27,984	13.50	21,617	13.50	18,319	12.00
Finance	10.00 FTE (excluding ongoing temps)	0.0%	578.61	5,786.05	69,433	55,102	10.00	51,773	9.70	43,696	9.70
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	10.00 FTE (including ongoing temps)	0.0%	108.92	1,089.19	13,070	12,629	10.00	11,777	9.70	11,315	9.70
Board of Commissioners	10.00 FTE (including ongoing temps)	0.0%	81.19	811.91	9,743	9,332	10.00	8,832	9.70	8,449	9.70
Communications	10.00 FTE (excluding ongoing temps)	0.0%	40.49	404.90	4,859						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	2,710 Sq Ft 9.3%	0.0%	1.82	4,919.88	59,039	107,359	3,641	69,528	3,641	82,718	3,641
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0
	Annual Materials Cost		0.00	0	0				0		0
Support Department Adjustment**											
Avr Monthly Cost		15,954	Annual Cost		191,444	213,654	164,151		165,068		
Increase/(Decrease) % vs Prior Year		-10.4%				2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide:		3,170,698	Percent of Total		6.04%	7.8%	7.5%		7.8%		

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation **Proposed Budget**
General Fund **District Attorney - Child Support**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	2.00 landlines	0.0%	8.66	17.33	208	166	2.00	83	2.00	76	2.00	
Info Tech	2.00 workstations	0.0%	208.28	416.56	4,999	4,146	2.00	3,203	2.00	3,053	2.00	
Finance	2.00 FTE (excluding ongoing temps)	0.0%	578.61	1,157.21	13,887	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	2.00 FTE (including ongoing temps)	0.0%	108.92	217.84	2,614	2,526	2.00	2,428	2.00	2,333	2.00	
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	81.19	162.38	1,949	1,866	2.00	1,821	2.00	1,742	2.00	
Communications	2.00 FTE (excluding ongoing temps)	0.0%	40.49	80.98	972							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	375 Sq Ft	1.3%	0.0%	1.82	680.79	8,170	4,246	144	2,750	144	3,271	144
Justice	Sq Ft		0.0%			0	0		0		0	
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0								
	0% actual % MS		0.00	0								
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0	0%
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost				0.00	0	0		0		0	
Support Department Adjustment**												
Avr Monthly Cost		2,733	Annual Cost		32,797	23,971	20,960		19,485			
Increase/(Decrease) % vs Prior Year		36.8%				2,732,432	2,198,621		2,115,230			
Total Allocated County-Wide:		3,170,698	Percent of Total		1.03%	0.9%	1.0%		0.9%			

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied in FY17 or FY18.

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FY2017-2018 Administrative Allocation **Proposed Budget**
General Fund **District Attorney - Victims Assistance**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	5.00 landlines	0.0%	8.66	43.31	520	416	5.00	208	5.00	190	5.00	
Info Tech	2.50 workstations	0.0%	208.28	520.70	6,248	5,182	2.50	4,003	2.50	3,817	2.50	
Finance	1.75 FTE (excluding ongoing temps)	0.0%	578.61	1,012.56	12,151	5,510	1.00	5,337	1.00	4,505	1.00	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	1.75 FTE (including ongoing temps)	0.0%	108.92	190.61	2,287	1,882	1.49	1,809	1.49	1,738	1.49	
Board of Commissioners	1.75 FTE (including ongoing temps)	0.0%	81.19	142.08	1,705	1,390	1.49	1,357	1.49	1,298	1.49	
Communications	1.75 FTE (excluding ongoing temps)	0.0%	40.49	70.86	850							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	445 Sq Ft	1.5%	0.0%	1.82	807.88	9,695	7,666	260	4,965	260	5,907	260
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0								
	0% actual % MS		0.00	0								
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0	0%
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost			0.00	0	0	0	0	0	0	0	0
Support Department Adjustment**												
Avr Monthly Cost				2,788	Annual Cost	33,456	22,047	17,679	17,454			
Increase/(Decrease) % vs Prior Year				51.7%			2,732,432	2,198,621	2,115,230			
Total Allocated County-Wide:				3,170,698	Percent of Total	1.06%	0.8%	0.8%	0.8%			

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

As County Counsel resources are charged on actual basis costs based on usage can cause significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Justice Court

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00
Info Tech	2.00 workstations	0.0%	208.28	416.56	4,999	4,146	2.00	3,203	2.00	3,053	2.00
Finance	2.49 FTE (excluding ongoing temps)	0.0%	555.25	1,382.57	16,591	13,720	2.49	13,290	2.49	13,424	2.98
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	2.69 FTE (including ongoing temps)	0.0%	108.92	292.99	3,516	3,145	2.49	3,023	2.49	3,476	2.98
Board of Commissioners	2.69 FTE (including ongoing temps)	0.0%	81.19	218.40	2,621	2,324	2.49	2,267	2.49	2,596	2.98
Communications	2.49 FTE (excluding ongoing temps)	0.0%	40.49	100.82	1,210						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft	0.0%	0.0%			0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	1% actual % SH	0.0%		177.64	2,132	0	0%	1,556	1%	1,767	1%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	1% actual % MS		30.09	361							
	1% actual % JJ		30.09	361	0	0%	0	0%	0	0%	0
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0
	Annual Materials Cost			23.42	281	0		198		224	
Support Department Adjustment**											
Avr Monthly Cost				2,673	Annual Cost	32,071	23,335	23,537	24,539		
Increase/(Decrease) % vs Prior Year				37.4%			2,732,432	2,198,621	2,115,230		
Total Allocated County-Wide:				3,170,698	Percent of Total	1.01%	0.9%	1.1%	1.2%		

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Firing Range

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00
Info Tech	0.00 workstations	0.0%	208.28	0.00	0	0	0.00	0	0.00	0	0.00
Finance	0.00 FTE (excluding ongoing temps)	0.0%	0.00	0.00	0	0	0.00	0	0.00	0	0.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	108.92	0.00	0	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	81.19	0.00	0	0	0.00	0	0.00	0	0.00
Communications	0.00 FTE (excluding ongoing temps)	0.0%	40.49	0.00	0						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	Sq Ft 0.0%	0.0%				0	0	0	0	0	0
Justice	0 Sq Ft	0.0%				0	0		0	0	0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	1,556	1%	7,066	4%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	617	1%	512	1%	933	1%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost		0.00	0	87		263		1,154		
Support Department Adjustment**											
Avr Monthly Cost				0	Annual Cost		0	705	2,331	9,153	
Increase/(Decrease) % vs Prior Year				-100.0%				2,732,432	2,198,621	2,115,230	
Total Allocated County-Wide: 3,170,698				Percent of Total	0.00%		0.0%	0.1%	0.4%		

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment. Based on FY17 budget County Courthouse - 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.
- Facilities and Maintenance
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Juvenile

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	15.00 landlines	0.0%	8.66	129.94	1,559	1,247	15.00	624	15.00	571	15.00
Info Tech	9.00 workstations	0.0%	208.28	1,874.53	22,494	18,656	9.00	13,611	8.50	14,503	9.50
Finance	5.00 FTE (excluding ongoing temps)	0.0%	578.61	2,893.03	34,716	27,551	5.00	24,552	4.60	26,263	5.83
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	5.49 FTE (including ongoing temps)	0.0%	108.92	597.96	7,176	6,934	5.49	5,888	4.85	6,800	5.83
Board of Commissioners	5.49 FTE (including ongoing temps)	0.0%	81.19	445.74	5,349	5,123	5.49	4,416	4.85	5,078	5.83
Communications	5.00 FTE (excluding ongoing temps)	0.0%	40.49	202.45	2,429						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	3,726 Sq Ft 12.8%	0.0%	1.82	6,764.38	81,173	94,533	3,206	61,221	3,206	72,835	3,206
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0
	Annual Materials Cost		0.00	0	0				0		0
Support Department Adjustment**											
Avr Monthly Cost		12,908	Annual Cost		154,896	154,044	110,313		126,050		
Increase/(Decrease) % vs Prior Year			0.6%			2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide: 3,170,698			Percent of Total 4.89%			5.6%	5.0%		6.0%		

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

County Counsel

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	6.00 landlines	0.0%	8.66	51.98	624	499	6.00	250	6.00	228	6.00
Info Tech	4.50 workstations	0.0%	208.28	937.26	11,247	9,328	4.50	6,405	4.00	6,106	4.00
Finance	4.00 FTE (excluding ongoing temps)	0.0%	578.61	2,314.42	27,773	15,980	2.90	15,478	2.90	13,064	2.90
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	4.10 FTE (including ongoing temps)	0.0%	108.92	446.57	5,359	4,079	3.23	3,921	3.23	3,383	2.90
Board of Commissioners	4.10 FTE (including ongoing temps)	0.0%	81.19	332.88	3,995	3,014	3.23	2,941	3.23	2,526	2.90
Communications	4.00 FTE (excluding ongoing temps)	0.0%	40.49	161.96	1,944						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	1,240 Sq Ft 4.3%	0.0%	1.82	2,251.16	27,014	42,637	1,446	27,613	1,446	32,851	1,446
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	48% actual % JS		3,637.23	43,647							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0
	Annual Materials Cost		358.21	4,299	0		0		0		0
Support Department Adjustment**				(125,900)	(75,537)		(56,608)		(58,158)		
Avr Monthly Cost	0			Annual Cost	0	0		0		0	
Increase/(Decrease) % vs Prior Year						2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide: 3,170,698						Percent of Total 0.00%	0.0%	0.0%		0.0%	

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
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Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied in FY17 or FY18.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Veterans

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00
Info Tech	0.00 workstations	0.0%	208.28	0.00	0	0	0.00	0	0.00	0	0.00
Finance	0.00 FTE (excluding ongoing temps)	0.0%	0.00	0.00	0	0	0.00	0	0.00	0	0.00
Finance - Special Assessment		0.0%			750	750	0.00	1,250	0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	108.92	0.00	0	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	81.19	0.00	0	0	0.00	0	0.00	0	0.00
Communications	0.00 FTE (excluding ongoing temps)	0.0%	40.49	0.00	0						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft 0.0%	0.0%				0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	1% actual % SH	0.0%		177.64	2,132	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	1% actual % MS		30.09	361							
	1% actual % JJ		30.09	361	0	0%	0	0%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost		23.42	281	0		0		0		
Support Department Adjustment**											
Avr Monthly Cost		324	Annual Cost		3,885	750		1,250		0	
Increase/(Decrease) % vs Prior Year		418.0%				2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide: 3,170,698			Percent of Total 0.12%			0.0%		0.1%		0.0%	

Drivers of rate changes:

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When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Emergency Services

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00	
Info Tech	5.00 workstations	0.0%	208.28	1,041.40	12,497	10,364	5.00	18,414	11.50	15,266	10.00	
Finance	2.00 FTE (excluding ongoing temps)	0.0%	555.25	1,110.49	13,326	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	2.00 FTE (including ongoing temps)	0.0%	108.92	217.84	2,614	2,526	2.00	3,023	2.49	2,904	2.49	
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	81.19	162.38	1,949	1,866	2.00	2,267	2.49	2,169	2.49	
Communications	2.00 FTE (excluding ongoing temps)	0.0%	40.49	80.98	972							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	0 Sq Ft	0.0%	0.0%		6,000	1,200	0	1,200	2,279	784	2,279	
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	2% actual % SH	0.0%		355.29	4,263	2,092	1%	3,112	2%	8,833	5%	
	1% actual % RM			130.91	1,571	1,507	1%	1,124	1%	1,219	1%	
	0% actual % JS			0.00	0							
	2% actual % MS			60.18	722							
	2% actual % JJ			60.18	722	1,235	2%	1,024	2%	3,732	4%	
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost				59.74	717	684		669		1,747	
Support Department Adjustment**												
Avr Monthly Cost				3,779	Annual Cost	45,353		32,494	41,508	45,664		
Increase/(Decrease) % vs Prior Year				39.6%				2,732,432	2,198,621	2,115,230		
Total Allocated County-Wide:				3,170,698	Percent of Total	1.43%		1.2%	1.9%	2.2%		

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Finance and Purchasing

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	9.00 landlines	0.0%	8.66	77.96	936	748	9.00	416	10.00	381	10.00	
Info Tech	7.00 workstations	0.0%	208.28	1,457.97	17,496	14,510	7.00	9,608	6.00	9,160	6.00	
Finance	5.25 FTE (excluding ongoing temps)	0.0%	578.61	3,037.68	36,452	22,041	4.00	21,350	4.00	22,524	5.00	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	5.35 FTE (including ongoing temps)	0.0%	108.92	582.71	6,993	5,683	4.50	4,856	4.00	5,832	5.00	
Board of Commissioners	5.35 FTE (including ongoing temps)	0.0%	81.19	434.37	5,212	4,199	4.50	3,642	4.00	4,355	5.00	
Communications	5.25 FTE (excluding ongoing temps)	0.0%	40.49	212.57	2,551							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	1,263 Sq Ft	4.4%	0.0%	1.82	2,292.92	27,515	27,452	931	17,778	931	16,062	707
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	4% actual % SH	0.0%		710.57	8,527	6,277	3%	9,337	6%	7,066	4%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0								
	4% actual % MS		120.36	1,444								
	4% actual % JJ		120.36	1,444	2,469	4%	2,047	4%	3,732	4%		
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%		
	Annual Materials Cost			93.69	1,124	1,237		1,447		1,368		
Support Department Adjustment**				(109,694)	(84,617)		(70,481)		(70,480)			
Avr Monthly Cost		0	Annual Cost		0	0	0		0			
Increase/(Decrease) % vs Prior Year						2,732,432	2,198,621		2,115,230			
Total Allocated County-Wide: 3,170,698				Percent of Total 0.00%		0.0%	0.0%		0.0%			

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation **Proposed Budget**
General Fund **Land Development Services**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	29.00 landlines	0.0%	8.66	251.21	3,015	2,412	29.00	1,124	27.00	1,028	27.00
Info Tech	15.00 workstations	0.0%	208.28	3,124.21	37,491	31,093	15.00	24,019	15.00	22,899	15.00
Finance	6.88 FTE (excluding ongoing temps)	0.0%	578.61	3,980.80	47,770	35,761	6.49	32,024	6.00	27,479	6.10
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	7.86 FTE (including ongoing temps)	0.0%	108.92	856.10	10,273	8,196	6.49	7,284	6.00	7,115	6.10
Board of Commissioners	7.86 FTE (including ongoing temps)	0.0%	81.19	638.16	7,658	6,057	6.49	5,463	6.00	5,313	6.10
Communications	6.88 FTE (excluding ongoing temps)	0.0%	40.49	278.57	3,343						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	3,427 Sq Ft 11.8%	0.0%	1.82	6,221.56	74,659	61,862	2,098	40,063	2,098	47,663	2,098
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	1% actual % SH	0.0%		177.64	2,132	4,185	2%	1,556	1%	0	0%
	31% actual % RM			4,058.32	48,700	64,791	43%	35,970	32%	39,021	32%
	1% actual % JS			75.78	909						
	1% actual % MS			30.09	361						
	1% actual % JJ			30.09	361	6,173	10%	5,118	10%	9,331	10%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				430.57	5,167	10,628		5,422		6,126
Support Department Adjustment**											
Avr Monthly Cost		20,153	Annual Cost		241,837	231,157	158,044		165,975		
Increase/(Decrease) % vs Prior Year			4.6%			2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide: 3,170,698				Percent of Total 7.63%		8.5%	7.2%		7.8%		

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund IT

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	12.00 landlines	0.0%	8.66	103.95	1,247	998	12.00	499	12.00	457	12.00
Info Tech	7.00 workstations	0.0%	208.28	1,457.97	17,496	14,510	7.00	11,209	7.00	9,160	6.00
Finance	3.00 FTE (excluding ongoing temps)	0.0%	578.61	1,735.82	20,830	16,531	3.00	16,012	3.00	13,514	3.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	3.20 FTE (including ongoing temps)	0.0%	108.92	348.54	4,182	4,041	3.20	3,885	3.20	3,733	3.20
Board of Commissioners	3.20 FTE (including ongoing temps)	0.0%	81.19	259.81	3,118	2,986	3.20	2,914	3.20	2,787	3.20
Communications	3.00 FTE (excluding ongoing temps)	0.0%	40.49	121.47	1,458						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	1,961 Sq Ft 6.8%	0.0%	1.82	3,560.10	42,721	32,435	1,100	21,005	1,100	11,359	500
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	1,767	1%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			0.00	0	0			0		224
Support Department Adjustment**					(91,052)	(71,501)		(55,525)		(43,000)	
Avr Monthly Cost				0	Annual Cost		0	0		0	
Increase/(Decrease) % vs Prior Year						2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide: 3,170,698				Percent of Total 0.00%		0.0%		0.0%		0.0%	

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Support Function/Item

Allocations based on:

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Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

* Allocations are based on budget or estimates. When actual cost is less, a "true up" is made. The percentage is actuals to budget for the costs included in that particular allocated group in FY17. However, when actuals exceed budget, the true up for the next year is 100%.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund

Communications

FY17 first year budget; FY18 first year allocation

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	2.00 landlines	0.0%	8.66	17.33	208						
Info Tech	1.00 workstations	0.0%	208.28	208.28	2,499						
Finance	1.00 FTE (excluding ongoing temps)	0.0%	578.61	578.61	6,943						
Finance - Special Assessment		0.0%									
Human Resources	0.00 FTE (including ongoing temps)	0.0%	108.92	0.00	0						
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	81.19	0.00	0						
Communications	1.00 FTE (excluding ongoing temps)	0.0%	40.49	40.49	486						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	100 Sq Ft	0.3%	0.0%	1.82	181.55	2,179					
Justice	Sq Ft	0.0%									
County Counsel	0% actual % SH	0.0%		0.00	0						
	0% actual % RM		0.00	0							
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0							
	0% actual % JK		0.00	0							
Annual Materials Cost			0.00	0							
Support Department Adjustment**					(12,315)						
Avr Monthly Cost		0	Annual Cost		0	0	0	0	0	0	0
Increase/(Decrease) % vs Prior Year						2,732,432	2,198,621	2,115,230			
Total Allocated County-Wide: 3,170,698				Percent of Total 0.00%	0.0%						

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

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When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

General Fund **HR**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	4.00 landlines	0.0%	8.66	34.65	416	333	4.00	166	4.00	152	4.00
Info Tech	2.50 workstations	0.0%	208.28	520.70	6,248	5,182	2.50	4,003	2.50	3,817	2.50
Finance	1.49 FTE (excluding ongoing temps)	0.0%	578.61	862.12	10,345	8,210	1.49	7,953	1.49	6,712	1.49
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	1.49 FTE (including ongoing temps)	0.0%	108.92	162.29	1,947	1,882	1.49	1,809	1.49	1,738	1.49
Board of Commissioners	1.49 FTE (including ongoing temps)	0.0%	81.19	120.97	1,452	1,390	1.49	1,357	1.49	1,298	1.49
Communications	1.49 FTE (excluding ongoing temps)	0.0%	40.49	60.33	724						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	411 Sq Ft	1.4%	0.0%	1.82	746.15	8,954	14,743	500	9,548	500	11,359
Justice	Sq Ft		0.0%				0	0		0	0
County Counsel	2% actual % SH	0.0%		355.29	4,263	2,092	1%	3,112	2%	5,300	3%
	0% actual % RM			0.00	0	0	0%	0	0%	0	0%
	1% actual % JS			75.78	909						
	2% actual % MS			60.18	722						
	2% actual % JJ			60.18	722	0	0%	0	0%	0	0%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				54.31	652	296		396		671
Support Department Adjustment**				(37,355)	(34,129)		(28,344)		(31,047)		
Avr Monthly Cost		0	Annual Cost		0	0	0		0	0	
Increase/(Decrease) % vs Prior Year						2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide: 3,170,698				Percent of Total 0.00%		0.0%	0.0%		0.0%		

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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 facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation Proposed Budget

General Fund General Services (prior LDS - Maintenance)

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	7.00 landlines	0.0%	8.66	60.64	728	582	7.00	250	6.00	228	6.00	
Info Tech	3.00 workstations	0.0%	208.28	624.84	7,498	6,219	3.00	3,203	2.00	3,053	2.00	
Finance	4.00 FTE (excluding ongoing temps)	0.0%	578.61	2,314.42	27,773	22,041	4.00	16,546	3.10	13,965	3.10	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	5.00 FTE (including ongoing temps)	0.0%	108.92	544.59	6,535	6,315	5.00	3,764	3.10	3,616	3.10	
Board of Commissioners	5.00 FTE (including ongoing temps)	0.0%	81.19	405.95	4,871	4,666	5.00	2,823	3.10	2,700	3.10	
Communications	4.00 FTE (excluding ongoing temps)	0.0%	40.49	161.96	1,944							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	2,474 Sq Ft 8.5%	0.0%	1.82	4,491.43	53,897	20,552	697	13,310	697	11,359	500	
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	1% actual % SH	0.0%		177.64	2,132	2,092	1%	1,556	1%	0	0%	
	2% actual % RM			261.83	3,142	16,574	11%	0	0%	0	0%	
	0% actual % JS			0.00	0							
	1% actual % MS			30.09	361							
	1% actual % JJ			30.09	361	0	0%	512	1%	0	0%	
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			49.21	590	2,640		263		0		
Support Department Adjustment**				(109,832)	(81,681)		(42,225)		(34,922)			
Avr Monthly Cost	0			Annual Cost	0	0		0		0		
Increase/(Decrease) % vs Prior Year						2,732,432		2,198,621		2,115,230		
Total Allocated County-Wide: 3,170,698						0.0%		0.0%		0.0%		

FY17-FY15 data is 100-45-06 segment

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Roads

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	63.00 landlines	0.0%	8.66	545.74	6,549	5,239	63.00	2,580	62.00	2,360	62.00
Info Tech	26.00 workstations	0.0%	208.28	5,415.30	64,984	53,895	26.00	36,028	22.50	29,769	19.50
Finance	21.00 FTE (excluding ongoing temps)	0.0%	555.25	11,660.19	139,922	110,679	21.00	107,312	21.00	86,379	20.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	21.00 FTE (including ongoing temps)	0.0%	108.92	2,287.29	27,447	26,522	21.00	25,496	21.00	23,329	20.00
Board of Commissioners	21.00 FTE (including ongoing temps)	0.0%	81.19	1,705.01	20,460	19,598	21.00	19,122	21.00	17,420	20.00
Communications	21.00 FTE (excluding ongoing temps)	0.0%	40.49	850.29	10,204						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft	0.0%	0.0%			0	0	0	0	0	0
Justice	Sq Ft	0.0%	0.0%			0	0		0		0
County Counsel	1% actual % SH	0.0%		177.64	2,132	2,092	1%	1,556	1%	1,767	1%
	11% actual % RM			1,440.05	17,281	21,095	14%	20,117	9%	10,975	9%
	1% actual % JS			75.78	909						
	1% actual % MS			30.09	361						
	1% actual % JJ			30.09	361	3,087	5%	2,559	5%	4,665	5%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				172.71	2,072	3,716		1,810		2,205
Support Department Adjustment**											
Avr Monthly Cost		24,390	Annual Cost		292,682	245,922	216,578		178,869		
Increase/(Decrease) % vs Prior Year			19.0%			2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide:			3,170,698	Percent of Total		9.23%	9.0%	9.9%	8.5%		

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Parks

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	11.00 landlines	0.0%	8.66	95.29	1,143	915	11.00	458	11.00	419	11.00
Info Tech	4.00 workstations	0.0%	208.28	833.12	9,997	8,292	4.00	6,405	4.00	6,106	4.00
Finance	2.50 FTE (excluding ongoing temps)	0.0%	555.25	1,388.12	16,657	13,176	2.50	15,330	3.00	12,957	3.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	5.00 FTE (including ongoing temps)	0.0%	108.92	544.59	6,535	6,315	5.00	6,677	5.50	6,415	5.50
Board of Commissioners	5.00 FTE (including ongoing temps)	0.0%	81.19	405.95	4,871	4,666	5.00	5,008	5.50	4,791	5.50
Communications	2.50 FTE (excluding ongoing temps)	0.0%	40.49	101.23	1,215						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft	0.0%	0.0%			0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	1% actual % SH	0.0%		177.64	2,132	2,092	1%	14,005	9%	1,767	1%
	4% actual % RM			523.65	6,284	6,027	4%	5,620	5%	6,097	5%
	0% actual % JS			0.00	0						
	1% actual % MS			30.09	361						
	1% actual % JJ			30.09	361	2,469	4%	2,047	4%	3,732	4%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				74.99	900	1,497		2,756		1,469
Support Department Adjustment**											
Avr Monthly Cost		4,205	Annual Cost		50,457	45,449	58,307		43,753		
Increase/(Decrease) % vs Prior Year		11.0%				2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide:		3,170,698	Percent of Total		1.59%	1.7%	2.7%		2.1%		

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

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- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Community Corrections

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	43.00 landlines	0.0%	8.66	372.49	4,470	3,576	43.00	1,789	43.00	1,637	43.00
Info Tech	15.00 workstations	0.0%	208.28	3,124.21	37,491	31,093	15.00	21,617	13.50	22,136	14.50
Finance	14.00 FTE (excluding ongoing temps)	0.0%	555.25	7,773.46	93,282	68,515	13.00	61,321	12.00	59,731	13.83
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	14.50 FTE (including ongoing temps)	0.0%	108.92	1,579.32	18,952	16,418	13.00	14,569	12.00	16,132	13.83
Board of Commissioners	14.50 FTE (including ongoing temps)	0.0%	81.19	1,177.27	14,127	12,132	13.00	10,927	12.00	12,046	13.83
Communications	14.00 FTE (excluding ongoing temps)	0.0%	40.49	566.86	6,802						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	Sq Ft	0.0%				0	0	0	0	0	0
Justice	4,244 Sq Ft 7.4%	0.0%	0.44	1,865.65	22,388	22,636	4,244	24,558	4,244	20,821	4,244
County Counsel	11% actual % SH	0.0%		1,954.08	23,449	20,923	10%	3,112	2%	1,767	1%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	1% actual % JS		75.78	909							
	11% actual % MS		331.00	3,972							
	11% actual % JJ		331.00	3,972	1,235	2%	512	1%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			265.11	3,181	3,134		461		224	
Support Department Adjustment**											
Avr Monthly Cost		19,416	Annual Cost		232,995	179,662	138,866		134,493		
Increase/(Decrease) % vs Prior Year		29.7%				2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide:		3,170,698		Percent of Total 7.35%		6.6%	6.3%		6.4%		

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Fair

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00
Info Tech	5.00 workstations	0.0%	208.28	1,041.40	12,497	0	0.00	0	0.00	0	0.00
Finance	0.00 FTE (excluding ongoing temps)	0.0%	0.00	0.00	0	0	0.00	0	0.00	0	0.00
Finance - Special Assessment		0.0%			750	750	0.00	2,962	0.00		0.00
Human Resources	1.50 FTE (including ongoing temps)	0.0%	108.92	163.38	1,961	1,894	1.50	911	0.75	875	0.75
Board of Commissioners	1.50 FTE (including ongoing temps)	0.0%	81.19	121.79	1,461	1,400	1.50	683	0.75	653	0.75
Communications	0.00 FTE (excluding ongoing temps)	0.0%	40.49	0.00	0						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft 0.0%	0.0%				0	0	0	0	0	0
Justice	Sq Ft 0.0%	0.0%				0	0		0		0
County Counsel	5% actual % SH	0.0%		888.22	10,659	8,369	4%	10,893	7%	21,199	12%
	0% actual % RM			0.00	0	3,014	2%	2,248	2%	2,439	2%
	5% actual % JS			378.88	4,547						
	5% actual % MS			150.46	1,805						
	5% actual % JJ			150.46	1,805	2,469	4%	2,047	4%	2,799	3%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%
	Annual Materials Cost				154.42	1,853	1,959		1,931		3,350
Support Department Adjustment**											
Avr Monthly Cost		3,111	Annual Cost		37,338	19,855		21,675		31,315	
Increase/(Decrease) % vs Prior Year		88.1%				2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide:		3,170,698	Percent of Total		1.18%	0.7%		1.0%		1.5%	

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Transfer Station

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	3.00 landlines	0.0%	8.66	25.99	312	249	3.00	125	3.00	114	3.00
Info Tech	3.00 workstations	0.0%	208.28	624.84	7,498	6,219	3.00	4,804	3.00	4,580	3.00
Finance	1.35 FTE (excluding ongoing temps)	0.0%	578.61	781.12	9,373	2,583	0.49	5,366	1.05	4,535	1.05
Finance - Special Assessment		0.0%			4,565	4,322	0.00	4,173	0.00		0.00
Human Resources	1.35 FTE (including ongoing temps)	0.0%	108.92	147.04	1,764	619	0.49	1,275	1.05	1,225	1.05
Board of Commissioners	1.35 FTE (including ongoing temps)	0.0%	81.19	109.61	1,315	457	0.49	956	1.05	915	1.05
Communications	1.35 FTE (excluding ongoing temps)	0.0%	40.49	54.66	656						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	100 Sq Ft 0.3%	0.0%	1.82	181.55	2,179	14,743	500	9,548	500	11,359	500
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	1,767	1%
	0% actual % RM		0.00	0	1,507	1%	12,365	11%	13,413	11%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			0.00	0	213		1,572		1,923	
Support Department Adjustment**											
Avr Monthly Cost				2,305	Annual Cost		27,663	30,912	40,183	39,831	
Increase/(Decrease) % vs Prior Year				-10.5%				2,732,432	2,198,621	2,115,230	
Total Allocated County-Wide:				3,170,698	Percent of Total		0.87%	1.1%	1.8%	1.9%	

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Corner Restoration

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	1.50 landlines	0.0%	8.66	12.99	156	125	1.50	62	1.50	57	1.50
Info Tech	1.00 workstations	0.0%	208.28	208.28	2,499	2,073	1.00	1,601	1.00	1,527	1.00
Finance	0.20 FTE (excluding ongoing temps)	0.0%	578.61	115.72	1,389	1,054	0.20	2,555	0.50	2,159	0.50
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	0.20 FTE (including ongoing temps)	0.0%	108.92	21.78	261	253	0.20	777	0.64	747	0.64
Board of Commissioners	0.20 FTE (including ongoing temps)	0.0%	81.19	16.24	195	187	0.20	583	0.64	557	0.64
Communications	0.20 FTE (excluding ongoing temps)	0.0%	40.49	8.10	97						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	312 Sq Ft	1.1%	0.0%	1.82	566.42	6,797	12,193	414	7,896	0	9,394
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0
	Annual Materials Cost			0.00	0	0	0	0	0	0	0
Support Department Adjustment**											
Avr Monthly Cost		950	Annual Cost		11,394	15,884	13,475		14,441		
Increase/(Decrease) % vs Prior Year		-28.3%				2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide: 3,170,698		Percent of Total 0.36%				0.6%	0.6%		0.7%		

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Inmate Benefit

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00
Info Tech	0.00 workstations	0.0%	208.28	0.00	0	0	0.00	0	0.00	0	0.00
Finance	0.00 FTE (excluding ongoing temps)	0.0%	0.00	0.00	0	0	0.00	0	0.00	0	0.25
Finance - Special Assessment		0.0%			500	0	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	108.92	0.00	0	0	0.00	0	0.00	0	0.25
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	81.19	0.00	0	0	0.00	0	0.00	0	0.25
Communications	0.00 FTE (excluding ongoing temps)	0.0%	40.49	0.00	0						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	Sq Ft	0.0%	0.0%			0	0	0	0	0	0
Justice	0 Sq Ft	0.0%	0.0%			0	0	0	0	0	0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%			
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%			
	0% actual % JK		0.00	0	0	0%	0	0%			
	Annual Materials Cost			0.00	0	0		0			
Support Department Adjustment**											
Avr Monthly Cost		42	Annual Cost		500	0		0		0	
Increase/(Decrease) % vs Prior Year			0.0%			2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide: 3,170,698			Percent of Total 0.02%			0.0%		0.0%		0.0%	

Drivers of rate changes:

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Support Function/Item

Allocations based on:

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- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
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- Human Resources FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Law Library

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00
Info Tech	0.00 workstations	0.0%	208.28	0.00	0	0	0.00	0	0.00	0	0.00
Finance	0.00 FTE (excluding ongoing temps)	0.0%	0.00	0.00	0	0	0.00	0	0.00	0	0.00
Finance - Special Assessment		0.0%			500	500	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	108.92	0.00	0	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	81.19	0.00	0	0	0.00	0	0.00	0	0.00
Communications	0.00 FTE (excluding ongoing temps)	0.0%	40.49	0.00	0						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft 0.0%	0.0%				0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	1,767	1%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			0.00	0	0			0		224
Support Department Adjustment**											
Avr Monthly Cost		42	Annual Cost		500	500		0		1,990	
Increase/(Decrease) % vs Prior Year			0.0%			2,732,432		2,198,621		2,115,230	
Total Allocated County-Wide: 3,170,698			Percent of Total 0.02%			0.0%		0.0%		0.1%	

Drivers of rate changes:

Support departments have been on furlough; the diminishing number of furloughs, ending in FY17, causes higher increases on admin alloc, just as the introduction of furloughs lowered admin alloc rates for many departments in prior FY cycles.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

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When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY17 headcount was added to all support departments except HR.

General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Transit

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	1.00 landlines	0.0%	8.66	8.66	104	83	1.00	42	1.00	38	1.00	
Info Tech	9.00 workstations	0.0%	208.28	1,874.53	22,494	18,656	9.00	12,810	8.00	9,923	6.50	
Finance	1.50 FTE (excluding ongoing temps)	0.0%	555.25	832.87	9,994	7,853	1.49	5,110	1.00	0	0.00	
Finance - Special Assessment		0.0%			0	0	0.00	0	0.00		0.00	
Human Resources	2.50 FTE (including ongoing temps)	0.0%	108.92	272.30	3,268	5,671	4.49	3,642	3.00	2,333	2.00	
Board of Commissioners	2.50 FTE (including ongoing temps)	0.0%	81.19	202.98	2,436	4,190	4.49	2,732	3.00	1,742	2.00	
Communications	1.50 FTE (excluding ongoing temps)	0.0%	40.49	60.74	729							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	0 Sq Ft	0.0%			2,000	2,000	0	0	0	0	0	
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	1% actual % SH	0.0%		177.64	2,132	2,092	1%	1,556	1%	3,533	2%	
	27% actual % RM			3,534.67	42,416	21,095	14%	24,730	22%	26,827	22%	
	1% actual % JS			75.78	909							
	1% actual % MS			30.09	361							
	1% actual % JJ			30.09	361	3,087	5%	2,559	5%	4,665	5%	
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost				379.00	4,548	3,716		3,668		4,438	
Support Department Adjustment**												
Avr Monthly Cost			7,646	Annual Cost		91,752	68,442		56,848		53,499	
Increase/(Decrease) % vs Prior Year				34.1%		2,732,432		2,198,621		2,115,230		
Total Allocated County-Wide: 3,170,698				Percent of Total 2.89%		2.5%		2.6%		2.5%		

Drivers of rate changes:

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Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Building Services

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	9.00 landlines	0.0%	8.66	77.96	936	748	9.00	375	9.00	343	9.00	
Info Tech	4.00 workstations	0.0%	208.28	833.12	9,997	8,292	4.00	8,006	5.00	7,633	5.00	
Finance	5.50 FTE (excluding ongoing temps)	0.0%	578.61	3,182.33	38,188	23,717	4.50	22,995	4.50	19,435	4.50	
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00	
Human Resources	5.50 FTE (including ongoing temps)	0.0%	108.92	599.05	7,189	5,683	4.50	5,463	4.50	5,249	4.50	
Board of Commissioners	5.50 FTE (including ongoing temps)	0.0%	81.19	446.55	5,359	4,199	4.50	4,097	4.50	3,920	4.50	
Communications	5.50 FTE (excluding ongoing temps)	0.0%	40.49	222.70	2,672							
Comms - Special Assessment												
Facilities and Maintenance	% building											
Courthouse	1,103 Sq Ft	3.8%	0.0%	1.82	2,002.44	24,029	25,063	850	16,231	850	23,400	1,030
Justice	Sq Ft	0.0%				0	0		0		0	
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0								
	0% actual % MS		0.00	0								
	0% actual % JJ		0.00	0	0	0%	0	0%	0	0%	0	0%
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost			0.00	0	0	0	0	0	0	0	0
Support Department Adjustment**												
Avr Monthly Cost		7,364	Annual Cost		88,370	67,703	57,168		59,979			
Increase/(Decrease) % vs Prior Year		30.5%				2,732,432	2,198,621		2,115,230			
Total Allocated County-Wide:		3,170,698		Percent of Total 2.79%		2.5%	2.6%		2.8%			

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

- Telephone (landlines) FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
- Info Tech FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
- Finance FY17 has 5.23 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.
- Finance - Special Assessment Depts 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 FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
- Communications **NEW** FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
- Comms - Special Assessment Funds/Depts with 0 FTE but receive PIC services have special assessment.
- Facilities and Maintenance Based on FY17 budget County Courthouse - 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.
- County Counsel Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Jail

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	102.00 landlines	0.0%	8.66	883.58	10,603	8,482	102.00	4,245	102.00	3,883	15.00
Info Tech	35.00 workstations	0.0%	208.28	7,289.83	87,478	72,551	35.00	32,025	7.50	29,006	6.50
Finance	37.00 FTE (excluding ongoing temps)	0.0%	555.25	20,544.14	246,530	164,701	31.25	137,972	4.25	90,698	4.00
Finance - Special Assessment		0.0%			0	2,500	0.00	8,389	0.00		0.00
Human Resources	37.00 FTE (including ongoing temps)	0.0%	108.92	4,029.99	48,360	39,467	31.25	32,780	4.25	24,495	4.00
Board of Commissioners	37.00 FTE (including ongoing temps)	0.0%	81.19	3,004.06	36,049	29,163	31.25	24,585	4.25	18,291	4.00
Communications	37.00 FTE (excluding ongoing temps)	0.0%	40.49	1,498.13	17,978						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	Sq Ft	0.0%				0	0	0	1,768	0	1,768
Justice	43,410 Sq Ft	0.0%	0.06	2,707.89	32,495	31,534	43,410	13,475	0	18,966	0
County Counsel	16% actual % SH	0.0%		2,842.30	34,108	33,476	16%	24,898	14%	0	20%
	2% actual % RM			261.83	3,142	0	0%	0	4%	0	4%
	1% actual % JS			75.78	909						
	16% actual % MS			481.46	5,777						
	16% actual % JJ			481.46	5,777	6,173	10%	5,118	20%	0	33%
	0% actual % JK			0.00	0	0	0%	0	50%	0	0%
	Annual Materials Cost				408.00	4,896	5,607		3,817		11,943
Support Department Adjustment**											
Avr Monthly Cost		44,508	Annual Cost		534,101	393,655	287,304		197,282		
Increase/(Decrease) % vs Prior Year		35.7%				2,732,432	2,198,621		2,115,230		
Total Allocated County-Wide:		3,170,698		Percent of Total 16.84%		14.4%	13.1%		9.3%		

Drivers of rate changes:

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General Services updated square footage data - changes will push the admin alloc up or down depending on prior years' number of sq. ft

Support Function/Item

Allocations based on:

Telephone (landlines)	FY17 budget of landline phone cost for no. of lines times true up factor from FY16 actuals to budget.
Info Tech	FY17 budget 4 IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.
Finance	FY17 has 5.23 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.
Finance - Special Assessment	Depts 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	FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
Board of Commissioners	FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
Communications NEW	FY17 budget partial 1 Public Info Coordinator & materials cost per FTE times any "true up."
Comms - Special Assessment	Funds/Depts with 0 FTE but receive PIC services have special assessment.
Facilities and Maintenance	Based on FY17 budget County Courthouse - 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 facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2016 and FY17 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-chargeable (ex Vernonia flood recovery) activities.

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FY2017-2018 Administrative Allocation

Proposed Budget

Fund Account Footpath Bicycle

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY18 Total Cost	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	0.00 landlines	0.0%	8.66	0.00	0	0	0.00	0	0.00	0	0.00
Info Tech	0.00 workstations	0.0%	208.28	0.00	0	0	0.00	0	0.00	0	0.00
Finance	0.00 FTE (excluding ongoing temps)	0.0%	0.00	0.00	0	0	0.00	0	0.00	0	0.00
Finance - Special Assessment		0.0%				0	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	108.92	0.00	0	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	81.19	0.00	0	0	0.00	0	0.00	0	0.00
Communications	0.00 FTE (excluding ongoing temps)	0.0%	40.49	0.00	0						
Comms - Special Assessment											
Facilities and Maintenance	% building										
Courthouse	0 Sq Ft 0.0%	0.0%				0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0		0		0
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	1,507	1%	1,124	1%	1,219	1%	
	0% actual % JS		0.00	0							
	0% actual % MS		0.00	0							
	0% actual % JJ		0.00	0	1,852	3%	1,535	3%	2,799	3%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	
	Annual Materials Cost			0.00	0	475		338		509	
Support Department Adjustment**											
Avr Monthly Cost				0	Annual Cost		0	3,834	2,998	4,528	
Increase/(Decrease) % vs Prior Year				-100.0%				2,732,432	2,198,621	2,115,230	
Total Allocated County-Wide: 3,170,698					Percent of Total 0.00%		0.1%	0.1%	0.2%		

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Support Function/Item

Allocations based on:

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- Human Resources FY17 budget 1.49 HR staffing & materials cost per FTE times any "true up."
- Board of Commissioners FY17 budget - 25% of 5 BoCC staffing and materials cost is allocated
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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, public information 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. Columbia County does not currently have a formal capital improvement plan process but is scheduled to develop one in FY18.

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 had some type of furlough in effect for different employee classes from FY2009 through FY2016 ranging from a low of 4 days to a high of 26 days. No furlough days are budgeted for FY2018.

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 is in the final year of a three-year operating levy for Jail Operations and voters approved a four-year renewal of the levy beginning in FY2018.

Marijuana Tax – A 3% tax on retail sales of recreational marijuana which became effective on January 1, 2017 pursuant to ORS 203.035, ORS475B.345 and Columbia County Ordinance No. 2016-3. The tax applies to retailers in unincorporated Columbia County. 20% of the estimated revenues are budgeted as Other Resources for cost-recovery purposes in the Land Development Services, County Counsel and Finance and Tax Departments. The remaining 80% is budgeted as non-departmental unrestricted revenue in the General Fund.

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.

PERS – Oregon’s public employee retirement system. Funded through employee contributions, employer contributions and earnings on the investment portfolio. Columbia County (like 70% of all public employers) picks up the employee contribution as well as its own actuarially-determined employer contribution. Higher payout obligations to earlier classes of participants combined with sustained portfolio earnings below the targeted rate have resulted in growing employer rates and a significant unfunded liability which must be reported and disclosed per GASB 68.

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. Appropriations for programmatic budgets consist of Personnel, Materials and Services and Capital Outlays. 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 payment revenue and expense – These classifications are similar to transfers, but account for activity between County funds and County component units.

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.

Uniform Grant Guidance – The new federal awards guidance in effect as of FY16 activities for Columbia County.

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 FY2017-18 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 and partner agencies.

Many, many thanks to all who have participated in the budget development process thus far.

And thanks in advance to the Budget Committee and all the other members of the Columbia County organization who will be involved in making the final funding decisions and executing the statutorily required process to get this key County planning document before the public and ultimately ratified.

Sincerely,

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Treasurer and Director, Finance and Taxation