



Columbia County

Fiscal Year 2018-2019 Budget



Columbia County



FY19 Proposed Budget

Cover photos by Ken Corliss

Columbia County FY19 Proposed Budget

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Columbia County



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Budget Message

TO: Columbia County Budget Committee
FROM: Commissioner Alex Tardif, Budget Officer
DATE: 4/13/2018
RE: Annual Budget Message

Pursuant to Oregon Budget Law ORS 294.403, I hereby submit this FY 2018-19 Proposed Budget for consideration by the Budget Committee. The proposed budget provides funding for the county to provide adequate services and to continue operations through 2019.

When preparing this budget, long-term financial sustainability of the county, along with the county's priorities and goals, were utilized. The proposed budget includes a four percent Cost of Living Adjustment in salaries to meet the Consumer Price Index, as well as step increases.

The Proposed FY19 Budget totals \$63.5 million for all funds, \$5.2 million higher than the FY18 Budget. The Proposed FY19 General Fund budget is \$22.5 million, or \$125,000 higher than last year.

FY19 Budget Highlights

The largest year over year changes by funds that make up the 8.96% growth in the county-wide budget include increases of \$3.8 million in the Roads fund and \$1.2 million in Community Justice – Adult Corrections. Grant funded road work as well as an increase in utilization of the state's Fund Exchange program represent the road fund increases.

Community Justice has seen higher state grant levels as a result of the increase in felony offenders supervised on parole/probation in our County; funding allows for additional staffing and stronger local partner contributions to bolster services and programming that assists offenders in making a successful transition back into the community. These increases are offset by one notable \$1.1 million budget decrease: FY18 was the final year for voter-approved bond payments that built the Columbia County Justice Facility.

The FY19 budget balancing process for the General Fund addressed an initial budget deficit of \$3.7 million. Elected officials and department heads managing general fund programs presented more than \$1.9 million in a variety of budget reductions. An additional savings of \$350,000 was made by not granting the general fund support requested by three special revenue funds.

The remaining gap of \$1.5 million was closed using the following measures:

- adding a one-time revenue source (proceeds from rock mining)
- assigning Strategic Investment Program revenues to the General Fund
- not implementing the requested move to a universal 40-hour work week at the County

- using part of the PERS reserve to offset FY19 PERS costs
- moving to an administrative allocation model targeting full cost recovery for support departments, eliminating general fund subsidization of support services
- recognizing an anticipated increase in property tax funds as a result of an anticipated urban renewal district under-levy.

The Board of Commissioners has adopted its mission statement, county vision and values definitions. Using the current guiding tenets of “Service ~ Engagement ~ Connection ~ Innovation,” we have prepared a budget that matches goals with the mission, as well as takes the first step in developing a county-wide strategic plan.

Budget Document

The FY19 Proposed Budget document is largely consistent with last year’s publication. For the fourth year running, the FY18 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. Detailed budget information covering statutorily required items and expense categories is available for all funds.

All department heads and elected officials have written narrative descriptions of their respective budget areas of responsibility to provide context to the budget information. Because of Columbia County’s historically decentralized model, annual priorities are set at the department head level; goals for the upcoming year, and how they relate to the county mission, can be found in these department and fund narratives. As Columbia County continues to move towards a more centralized model under its mission and strategic plan, we should see the priorities shift to align with larger County goals and objectives.

Budget Staffing Information and Cost Assumptions

This budget adds almost eight full time equivalents to the county-wide workforce for a total of 192 positions. The up-turn in the economy prompted the building department to add three staffers to keep up with demand from local business and tax payers, largely offset by anticipated increases in building fees. Community Justice has added four positions relative the prior year’s budget. The County has also added a full time Public Health administrator to meet new requirements in state law.

Personnel budget assumptions include salary increases as required by the County’s Collective Bargaining Agreements (CBAs) – this year the increase was four percent. The budget assumes a

consistent application of cost of living increases for related elected officials and non-represented staff and department heads.

Health insurance costs total \$3.9 million in the FY19 budget. A practice of shared employee-employer premiums is in effect with the employer premium increase in any given year capped at eight percent; this rate increase over current health insurance policies is included in the budget assumptions.

PERS FY19 budgeted costs total \$2.6 million county-wide. The PERS rate applied to gross salary will decrease in FY19 due to the previously described cost reduction measure required to balance the general fund budget: a portion of the PERS reserve will be applied to cover current year PERS contributions. Details on PERS and the components of the County's all-in rate can be found in Section VII. County Structure and Workforce.

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

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, 2017

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 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 resources 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 are frequently outpaced by the cost of providing those services, particularly in terms of personnel costs.
2. Uncertainty continues regarding a long-term solution for the precipitous decline in unrestricted federal funds through the Secure Rural Schools (SRS) program which 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. In FY18 a new mandate by the state requiring changes in the way public health services are delivered in the county has resulted in the cost of delivering those services to increase substantially and represents a new, on-going draw on unrestricted resources which did not exist before.
4. Columbia County residents tend not to support ballot measures that increase taxes. In November 2016, however, voters approved a four-year option levy renewal for jail operations that allows the County to keep the jail open through FY21.
5. Retirement costs continue to outpace the inflation rate.
6. Full cost recovery for support services implemented in FY19 due to lack of available unrestricted resources to subsidize administrative costs which puts further financial pressure on program departments and special revenue funds.

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 FY18 the Board's office launched an ambitious initiative to create a framework for planning, goal setting and budgeting that aligns with the mission statement. A more systematic and uniform presentation of goals has been phased in as part of the FY19 budget process. You will notice that most departmental and fund narratives include this new element.

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.

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 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.”

Service ~ Engagement ~ Connection ~ Innovation

Columbia County Vision

We value integrity, and believe that working in an honest and transparent manner is crucial. We also understand and value accountability and trust, and will maintain an environment of open and respectful communication with our residents, our partners and our staff.

Our dedicated team will provide efficient services through accurate information sharing and timely decision-making.

We will work diligently to ensure that resiliency and successful outcomes for our residents are priorities.

We envision a peaceful community in which our residents are safe, healthy and secure.

We embrace diversity, equity and inclusion. We will cultivate a dependable and responsible system that supports our community and provides access to the services our residents need and desire.

We will engage the public in decision-making, and our community can expect that their contributions will guide decisions.

As leaders in community investments, we will foster relationships and collaborate with partners to discover innovative and cost-effective solutions to community aspirations.

We envision a vibrant economy that supports a high quality of life for present and future generations.

We will proactively develop creative solutions to the challenges of our evolving and growing community and will actively seek to apply new and visionary ideas that support our mission, our vision and our values

Columbia County Values

Integrity

Our leaders, staff and volunteers believe that working in an ethical manner is crucial to everything we do. We also understand the importance of accuracy, civility and trust. We strive to achieve an environment of honest interactions with each other, our partners and our residents.

Dedication

We are committed to our mission, vision and values, and hold ourselves to the highest standards of our professions. Through resourcefulness and perseverance, we actively seek to identify and develop creative solutions to new and existing challenges, and to remove barriers to success.

Accountability

We believe that safeguarding public assets is paramount, and hold ourselves accountable for the public resources entrusted in our care. We take our obligation to account for our activities, policies, decisions and spending seriously. We are answerable to our stakeholders for our actions and results.

Teamwork

Our employees are our greatest resource. We promote an atmosphere in which we actively work to connect with each other and our partners to achieve the best outcomes.

Respect

We treat all people with dignity and listen with openness and understanding. Our work environment fosters the appreciation of the values, skills, and abilities of everyone. We acknowledge that people are affected by our decisions, and aim to balance human and community needs.

Communication

Open communication from all levels of our organization is vital and encouraged. Connecting with our residents, staff and partners is essential to making informed, appropriate decisions. We provide access to county information in a convenient and accessible manner to stimulate productive dialog and public understanding.

Equity

A dynamic community is one in which all residents have the ability to thrive. Therefore, we strive to identify and eliminate barriers that might prevent full participation. We will operate under the principles of social justice in which all people have equal opportunity, where they are able to access community resources, and where they are treated equitably in order to succeed.

Community

We welcome all voices, regardless of race, ethnicity, gender, age, abilities, national origin, religious beliefs, sexual orientation, socioeconomic status, education, marital status, language and physical appearance. We recognize and value how our differences contribute to a richer, more creative and productive environment.

Livability

We believe a healthy environment and strong economy will help our people flourish. We work to ensure a safe community through efficient criminal justice and effective human services. We also act with the utmost care for our natural, historic and aesthetic resources, and work to preserve and enhance them within our rural character for future generations.

Columbia County

Government-Wide Summary

	FY19	FY18	FY18	FY17	FY16
Revenues	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	3,475,931	4,349,801	3,761,469	4,864,664	4,614,181
Restricted Beginning Balance	11,249,628	11,246,654	10,409,978	9,602,538	8,432,541
Total Beginning Balance	14,725,558	15,596,455	14,171,447	14,467,202	13,046,722
Property Tax	6,974,411	6,630,797	6,556,019	6,304,750	6,115,817
Intergovernmental	1,035,370	1,183,430	1,000,263	982,317	1,186,866
Other Resources	52,500	51,454	52,526	59,211	60,989
Current Year Unrestricted	8,062,281	7,865,682	7,608,808	7,346,277	7,363,672
Property Tax	2,821,500	3,881,574	3,774,439	3,668,000	3,591,461
Intergovernmental	17,648,423	13,185,380	12,962,182	9,381,382	8,495,545
Fees, Permits, Fines, Service Charges	12,255,045	11,675,775	11,154,118	11,427,094	10,380,708
Bond or Debt Proceeds	50,000	0	50,000	52,299	62,754
Other Resources	591,838	1,096,880	734,340	674,137	2,059,232
Current Year Restricted	33,366,806	29,839,609	28,675,079	25,202,912	24,589,701
Transfers from County Funds	7,309,455	6,806,224	6,564,351	6,497,276	6,141,450
Spec Pymt (from Component Unit)	60,750	1,254,395	1,281,589	1,563,143	2,130,286
Current Year Other Resources	7,370,205	8,060,619	7,845,940	8,060,419	8,271,736
Total Available Resources	63,524,851	61,362,365	58,301,274	55,076,810	53,271,831
Expenditures					
Salary	13,240,574	12,801,597	12,292,725	11,062,435	9,970,893
Benefits	7,249,796	6,399,321	6,889,852	4,883,983	4,556,770
PR Transfers (PERS Bond & Reserve)	<u>440,258</u>	<u>823,940</u>	<u>787,629</u>	<u>1,044,754</u>	<u>1,082,699</u>
Personnel	20,930,627	20,024,857	19,970,207	16,991,172	15,610,361
Materials & Services	17,992,677	14,640,355	15,305,727	11,668,619	11,329,474
Capital	<u>3,713,498</u>	<u>2,220,828</u>	<u>4,225,001</u>	<u>1,181,208</u>	<u>1,969,613</u>
Program Budget	42,636,802	36,886,040	39,500,934	29,841,000	28,909,448
Debt	1,458,627	3,539,589	3,889,868	4,183,513	4,831,585
Transfers Out (admin alloc)	3,872,529	3,028,382	3,028,382	2,749,732	2,188,121
Transfers Out (fund pymts)	3,024,295	3,014,875	2,803,860	2,701,039	2,870,327
Special Pymt (to Component Unit)	5,178	5,522	4,996	5,072	5,149
Total Outlays	50,997,431	46,474,407	49,228,040	39,480,355	38,804,630
Fund Contingency	11,027,420	200,000	7,573,234	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Total Fund Expenditures	63,524,851	46,674,407	58,301,274	39,480,355	38,804,630
Ending Fund Balance	0	14,687,958	0	15,596,455	14,467,202
No Mos Operating Reserve	3.86	5.08	3.09	6.53	6.44
Authorized Positions - Full Time Equivalents					
	FY19	191.70		FY15	151.98
	FY18	184.10		FY14	141.76
	FY17	180.17		FY13	147.89
	FY16	160.27		FY12	165.94

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.

FY19 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 Affairs*
12 District Attorney	56 Human Resources*
14 Justice Court	58 General Services*
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 designated the final year of the program; however short-term renewals have been passed by congress in most of the subsequent years though with a declining trendline in size of revenue received.

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 FY19 proposed budget includes General Fund transfers to the 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 Affairs
12 District Attorney	56 Human Resources
14 Justice Court	58 General Services
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; Materials and Services; and Capital 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
- 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

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

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

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

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 will be no appropriation for FY19.

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

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

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

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 was the final year of activity for this fund and there will be no appropriation for FY19.

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

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

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." FY19 is the fourth 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

- Program

- 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 were made in FY18. In FY19, a portion of the funds will be used to offset current PERS costs.

PERS Reserve Fund (Fund 230) Appropriations Categories

- Program

- Transfers to County Funds

- 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.

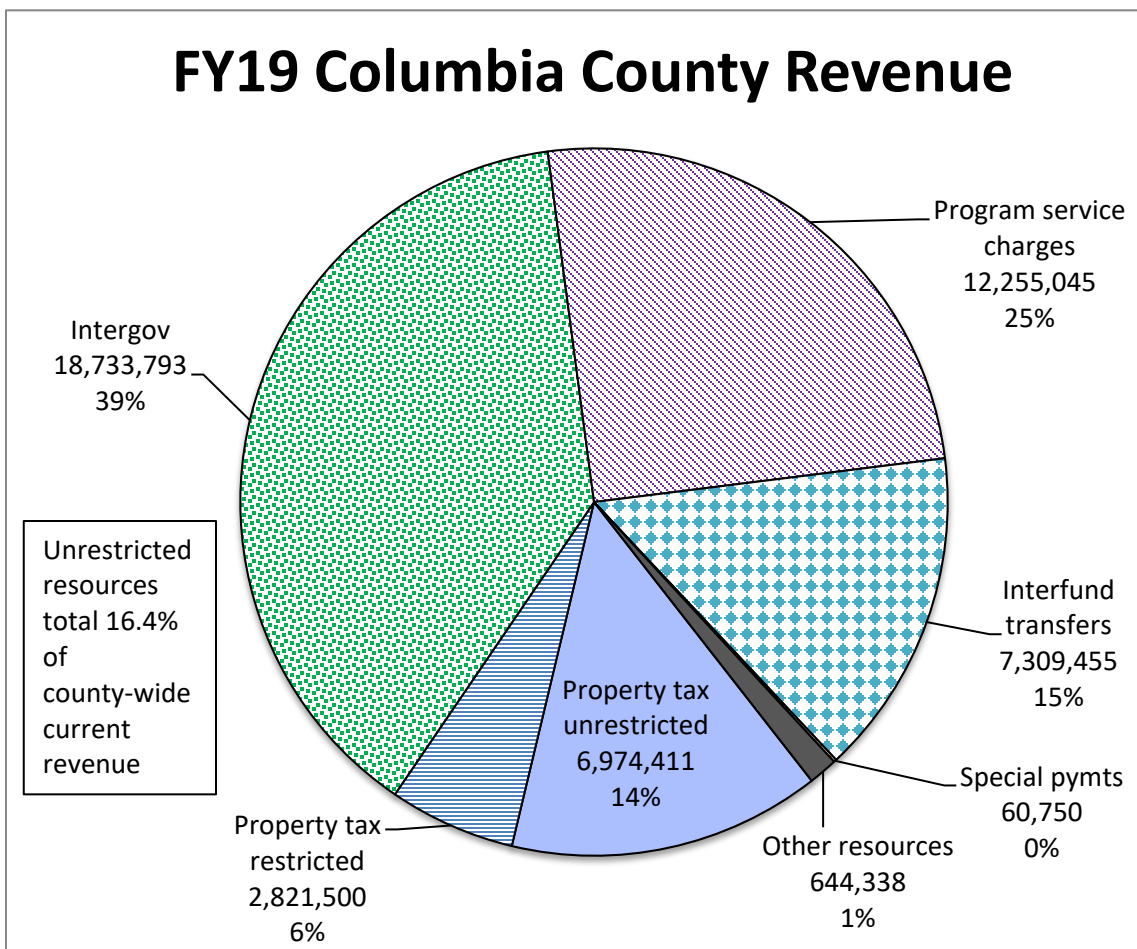
FY18 was the final year of scheduled debt service for this fund. No appropriation will be made in FY19.

Columbia County Revenue Summary

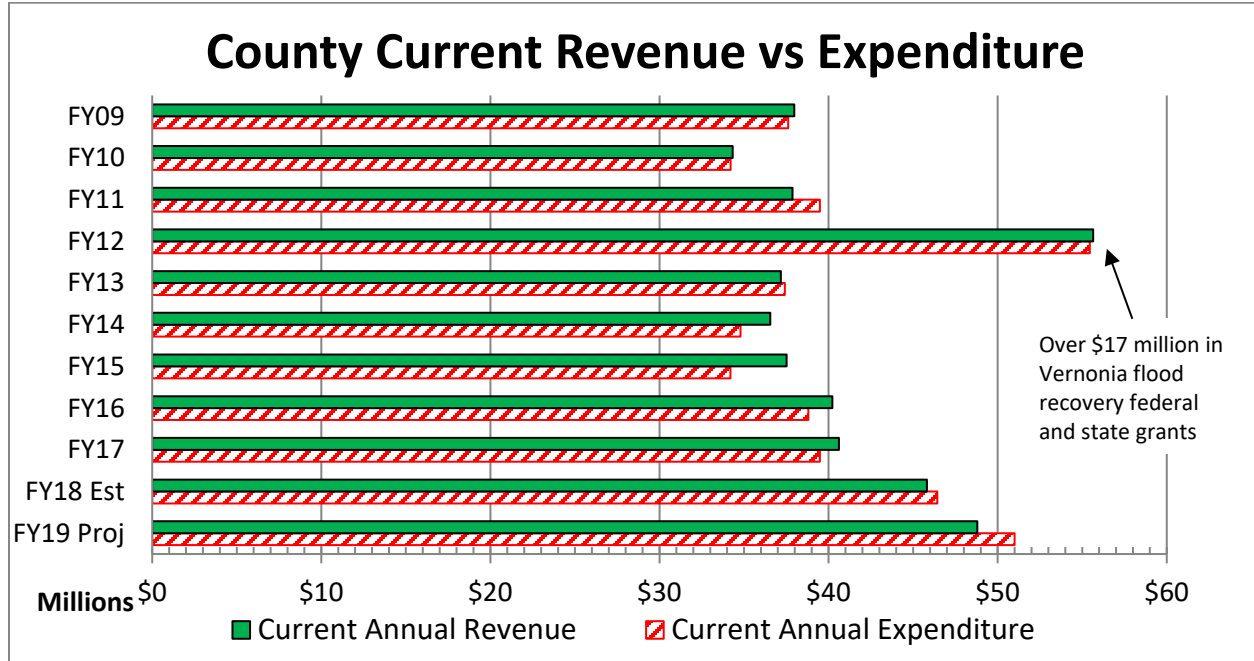
Jurisdiction Summary

Columbia County anticipates just over 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 \$12 million. Property tax sources represent 20.1% of County current revenue and include two 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
- funds assessed from the second 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 FY19 proposed budget does project a sizeable gap between current revenue and expenditure of over \$2 million. The County

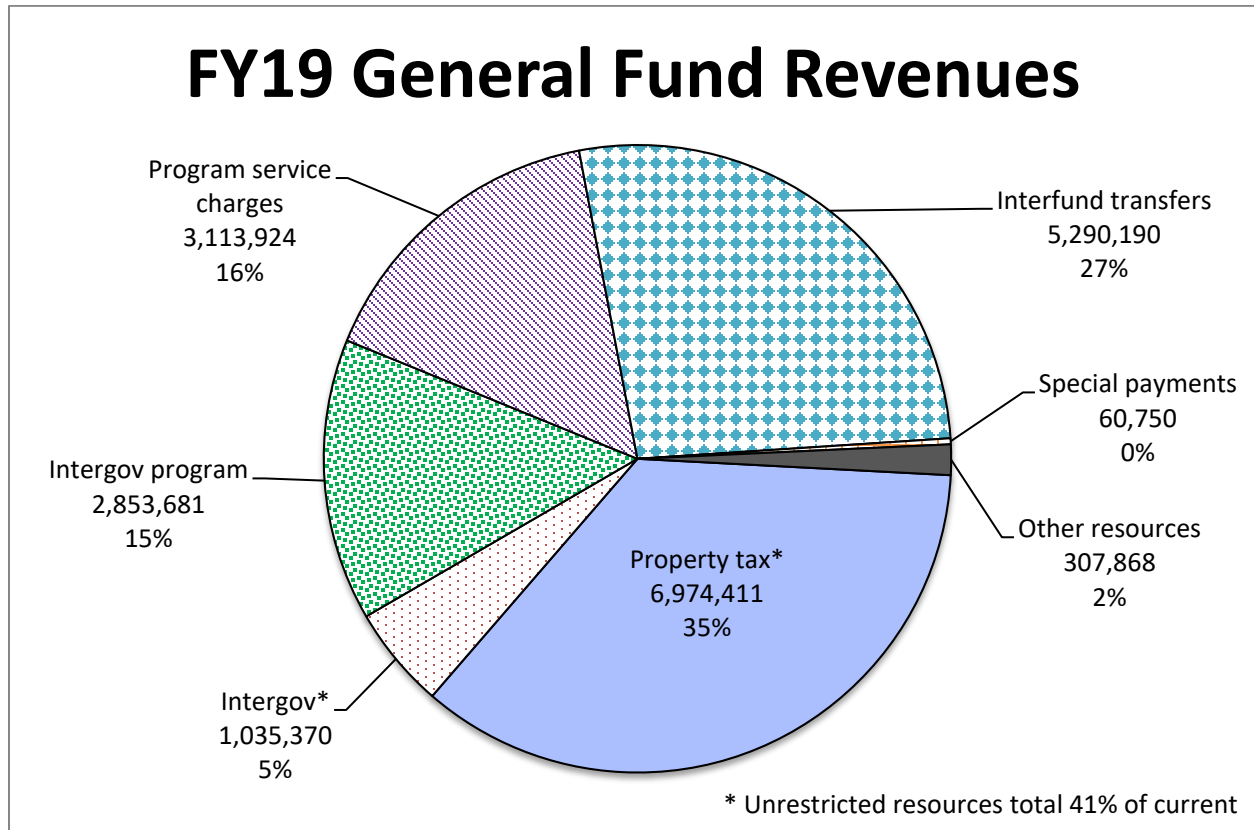


has budgeted to allow the utilization of the PERS reserves collected over the past several years, representing the largest contributor to county-wide current year spending that exceeds revenue. In addition, planned capital project expenditures from the Public Works Capital Fund and Jail Operations Fund will spend money earmarked for projects that have been collected from both current and prior years.

General Fund Focus

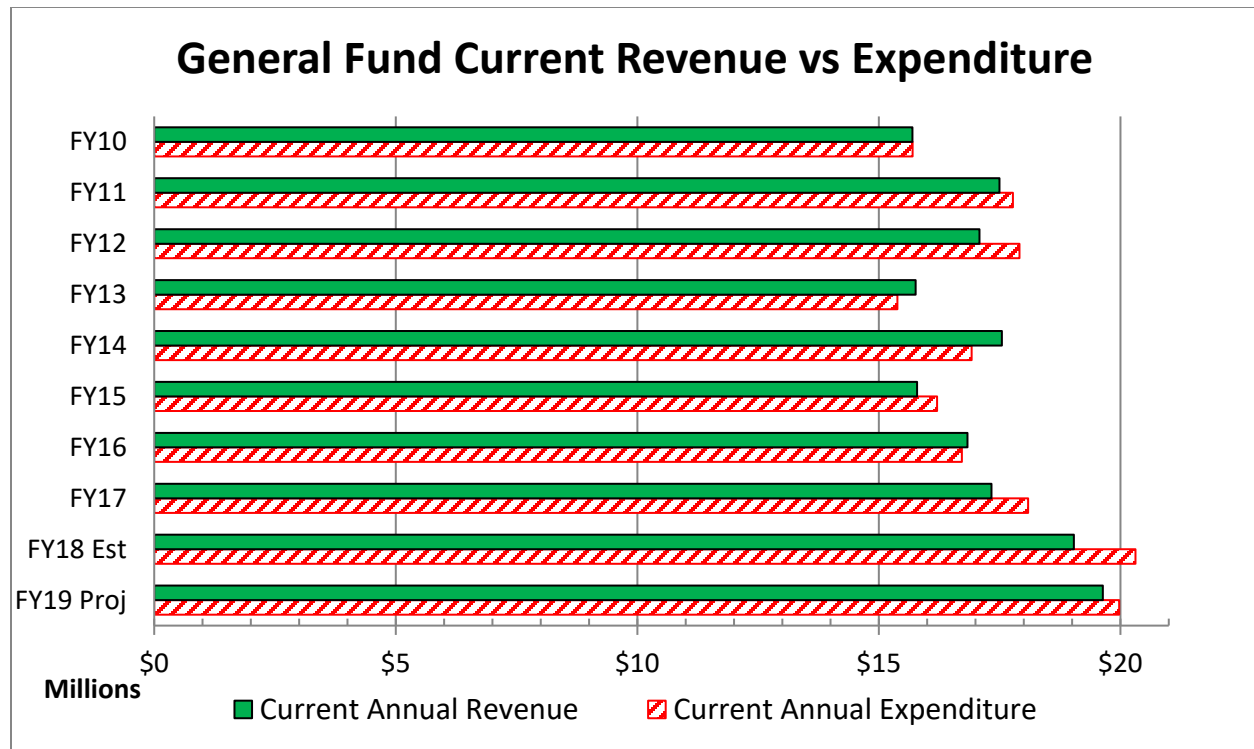
The General Fund expects to receive 35.5% of its current year resources from property taxes in the FY19 Proposed Budget, continuing as the County’s largest unrestricted revenue source historically speaking. Intergovernmental revenues account for 19.8% of General Fund revenue in restricted and unrestricted revenue combined. Reimbursements to the General Fund for administrative allocation (\$3.87 million), for PERS bond debt service and the SIP contribution make up the majority of the \$5.3 million in transfers. These transfers total 26.9% 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 two of the last five years - FY14 and FY16 – actual revenue was higher than expenditures in the same year. Estimates at this time for FY18 show that current expenditures are looking to exceed revenues by more than \$1.2 million but the budgeted number for FY19 is a fraction of that at \$336,000 more in current expenditures than current revenue.

Expanding our review of current revenues relative spending to ten years of data, only one more year can be added to the two years noted above when actual revenue exceeded expenditure. The more recent General Fund trend towards increased frequency of current year results in negative territory is a reflection of the financial pressures of cost increases (principally personnel cost) that are not fully covered by the rate of increases of the jurisdiction’s primary funding sources despite the economic recovery that has arrived in our semi-rural county.



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.

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 FY20. In the fund balance analysis worksheets, the perspective of FY20'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

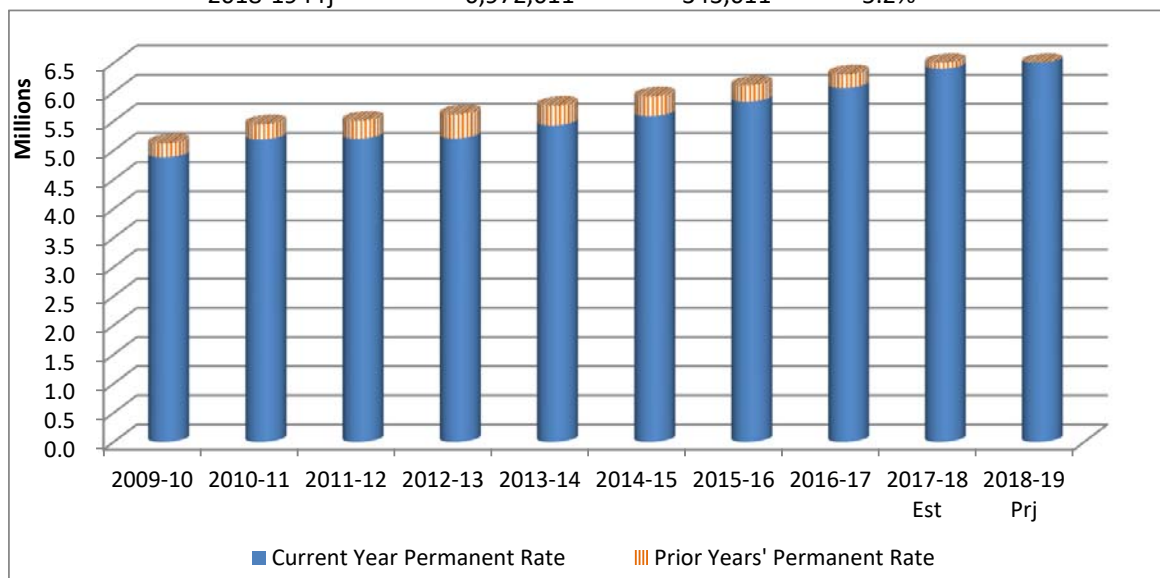
Description: Property tax is one of the most important sources of revenue for more than 1,200 local taxing districts in Oregon as the income tax funds state-level governmental activity and Oregon has no sales tax. Taxing districts in existence in 1997-98 were given permanent operating tax rate limits 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	6,302,967	187,842	3.1%
2017-18 Est	6,629,000	326,033	5.2%
2018-19 Prj	6,972,611	343,611	5.2%



Revenue: O&C Timber/Secure Rural Schools

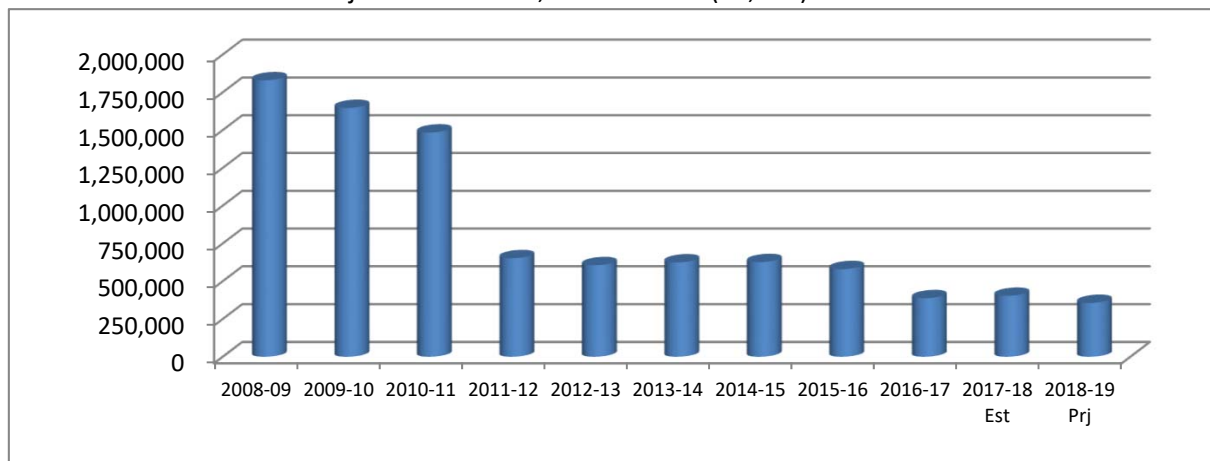
Description: From 2000 to 2012, Columbia County’s second largest source of unrestricted funds was the Federal Secure Rural Schools program, instituted to offset lost federal revenues that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was the final year of the SRS program; in some subsequent years SRS has been extended. In others, a share of O&C timber revenues reflected.

Permitted Use: O&C revenues are entirely unrestricted. Their use is determined in the budget process. SRS revenues have two restricted components that are not included in this data.

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 included in the FY19 proposed budget. On Mar 23, 2018 the federal omnibus budget was signed into law and includes a two year renewal of SRS at levels similar to that of FY15. The additional resources will be reflected in subsequent FY19 budgets.

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	387,330	(192,665)	-33.2%
2017-18 Est	403,231	15,901	4.1%
2018-19 Prj	356,250	(46,981)	-11.7%



Revenue: Shared Liquor Revenue

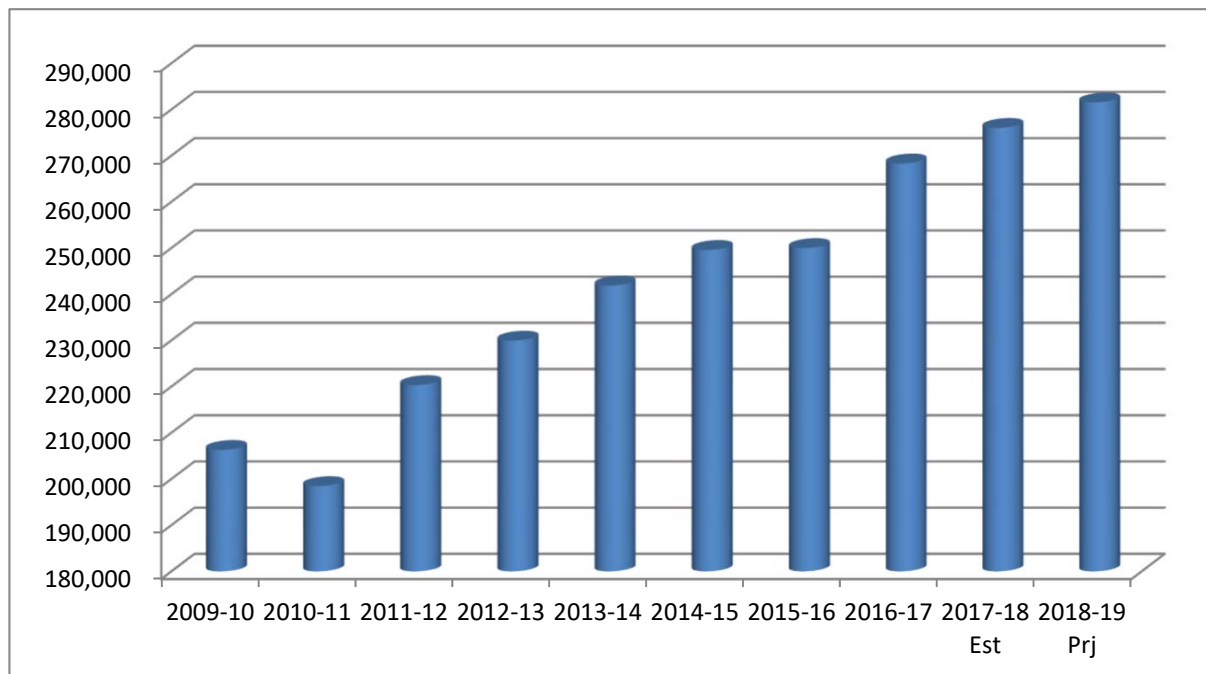
Description: Days after the repeal of Prohibition, the 1933 Legislative Assembly enacted a law which created the Oregon Liquor Control Commission (OLCC). In 1967, the Legislature earmarked 10% of net OLCC revenues to the counties which is distributed by a formula based on population.

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. FY19 projection estimates a 2% increase over estimated FY18 revenues.

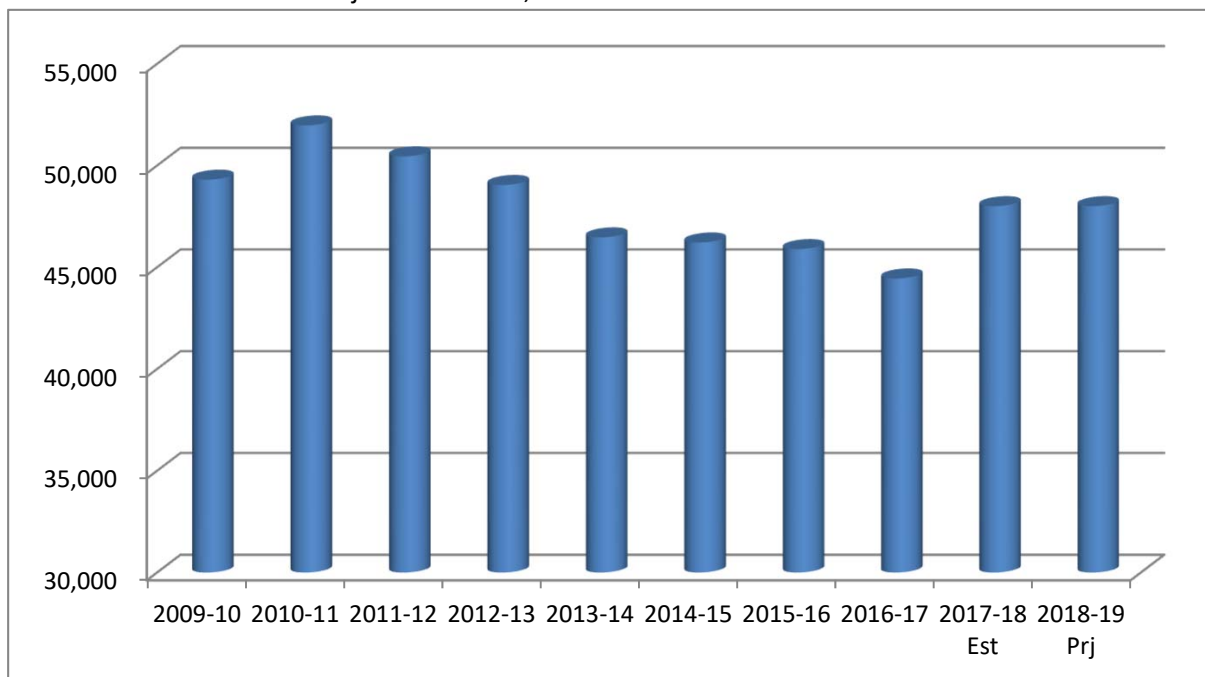
Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	206,280	40,939	24.8%
2010-11	198,437	(7,842)	-3.8%
2011-12	220,310	21,873	11.0%
2012-13	229,934	9,624	4.4%
2013-14	241,850	11,916	5.2%
2014-15	249,567	7,717	3.2%
2015-16	249,983	416	0.2%
2016-17	268,298	18,314	7.3%
2017-18 Est	276,000	7,702	2.9%
2018-19 Prj	281,520	5,520	2.0%



Revenue: Shared Cigarette Tax

- Description:** The Oregon cigarette tax began in 1966 with a 50% share going to cities and counties. The tax has risen from \$0.04/pack to \$1.32/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 FY19 project a flat level relative the FY18 revenue trend estimate.

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	44,447	(1,444)	-3.1%
2017-18 Est	48,000	3,553	8.0%
2018-19 Prj	48,000	0	0.0%



Revenue: State Marijuana Tax

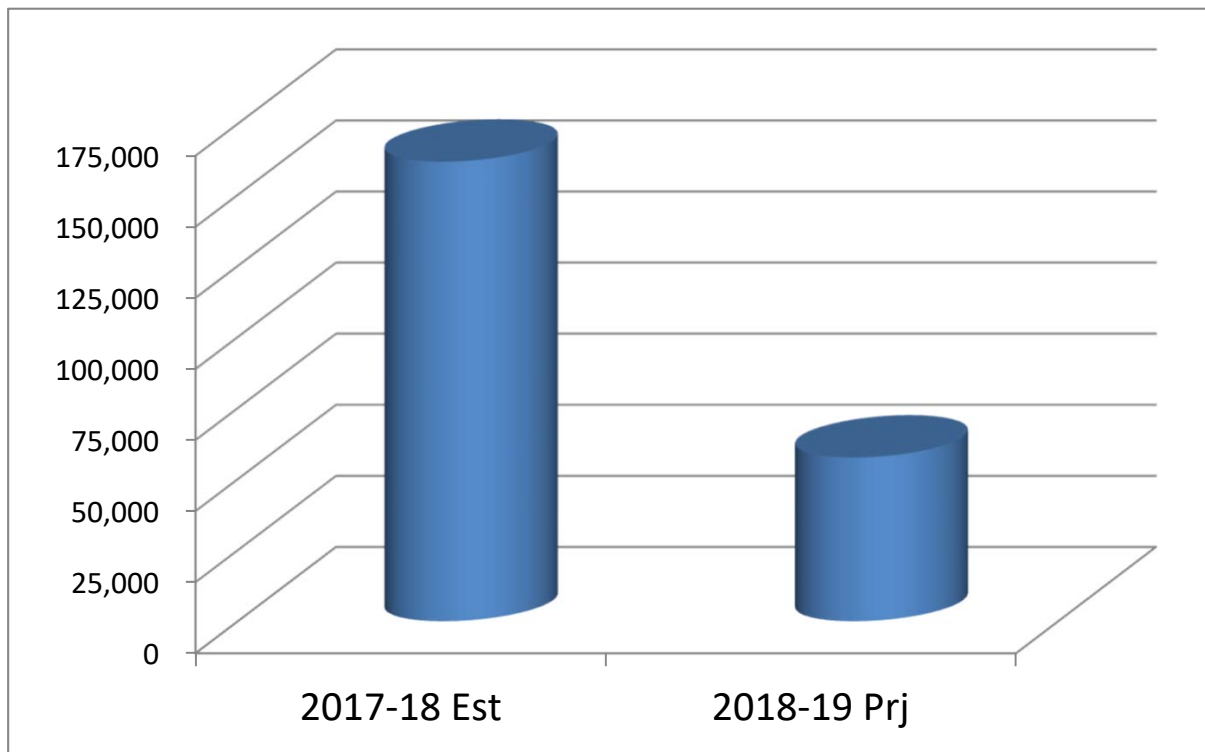
Description: A state tax on retail sales of recreational marijuana accompanied the legalization of its sale on July 1, 2015. County jurisdictions share in these taxes under certain conditions.

Permitted Use: These revenues are unrestricted revenues distributed by the formula established in HB3470.

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: The first distribution of these shared revenues arrived in FY18 and includes prior year revenues that had not been previously distributed. The FY19 revenue projection attempts to estimate a single year's likely revenue level.

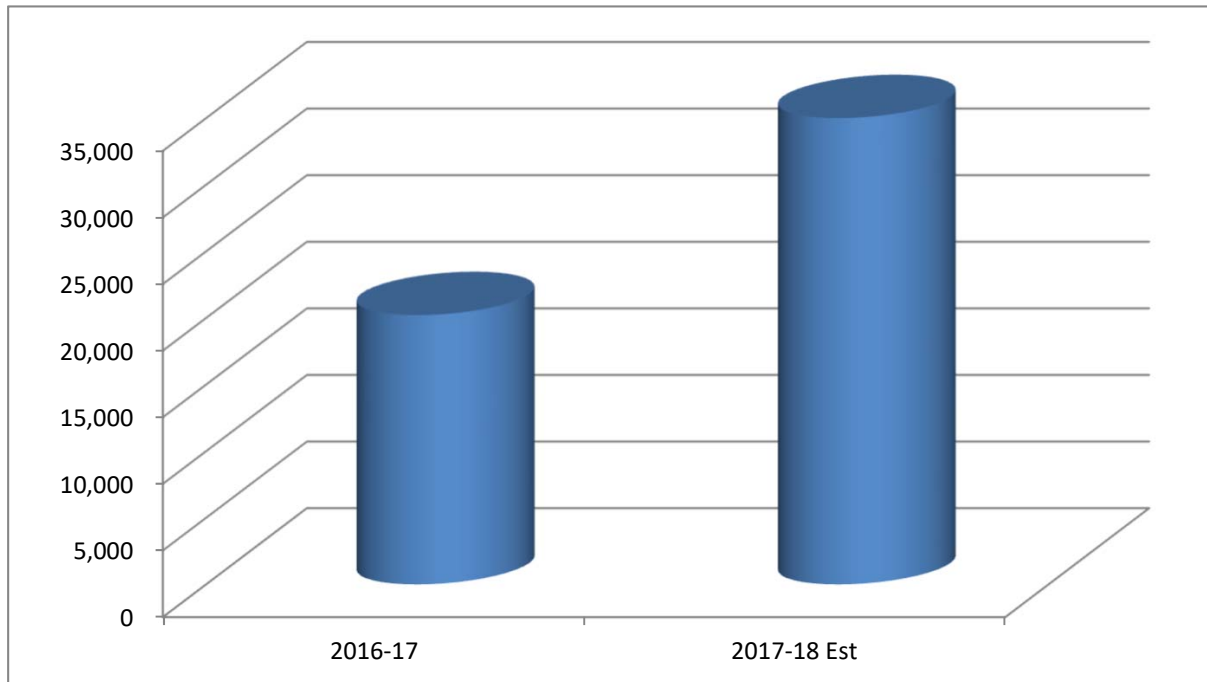
Fiscal Year	\$ Revenue	\$ Change	% Change
2017-18 Est	161,663		n/a
2018-19 Prj	57,600	(104,063)	-64.4%



Revenue: County 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:** A maximum rate of 3% is set by state law.
- Assumptions:** FY19 Projections are based on an estimate of \$1,000 growth in taxes over the FY18 revenue estimate. Ordinance cost recovery is credited to the relevant department and is not included in the presented unrestricted revenues.

Fiscal Year	\$ Revenue	\$ Change	% Change
2016-17	20,212	20,212	n/a
2017-18 Est	40,000	19,788	97.9%
2018-19 Prj	41,000	1,000	2.5%



Revenue: Mineral Royalty/Land Sales

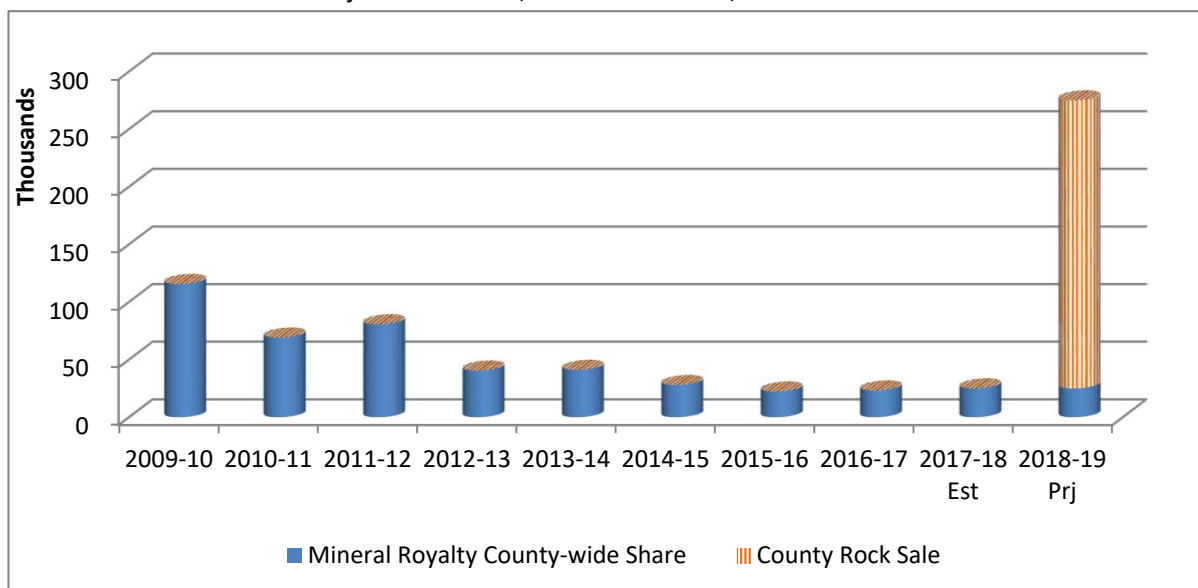
Description: Oregon Revised Statutes (ORS) 275.275 governs the distribution of proceeds arising from oil and gas rents and royalties as well as the sale of county lands originating from tax foreclosures. These funds are held in trust by the County Treasurer and distributed once a year to taxing districts. 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; FY19 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	23,241	925	4.1%
2017-18 Est	25,000	1,759	7.6%
2018-19 Prj	275,000	250,000	1000.0%



Revenue: County Forest Trust Lands

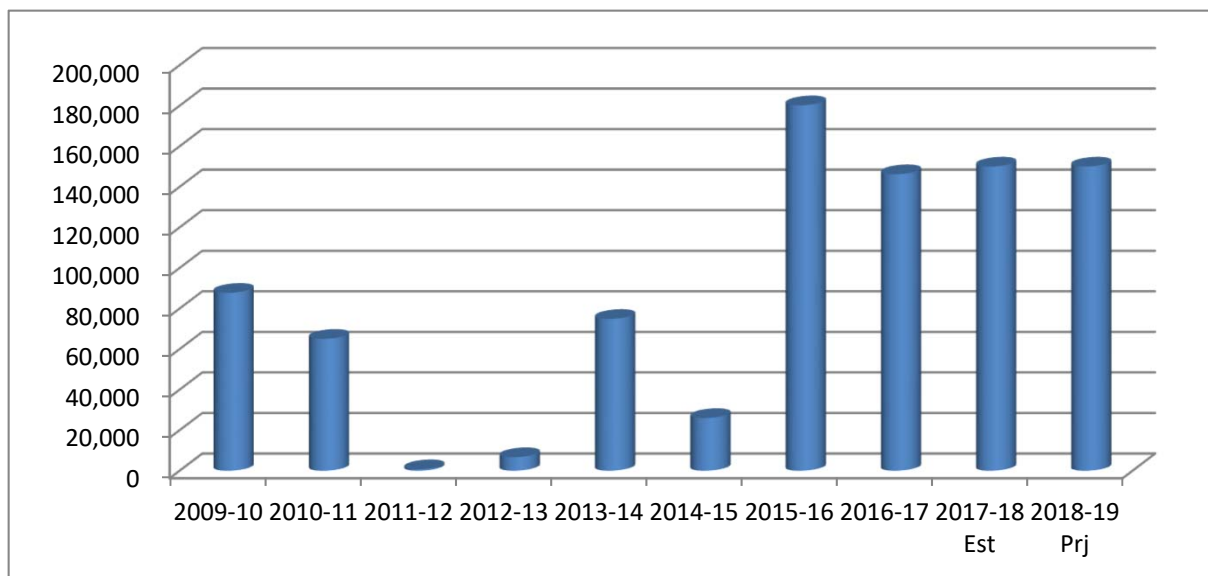
Description: Oregon Revised Statutes (ORS) 530.110 governs the Forest Defense Fund, an agreement whereby the State manages County owned forests and distributes the net proceeds arising from timber sales on these lands. These funds are held in trust by the County Treasurer and distributed once a year 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. State harvest projections indicate flat revenues likely for FY18 and FY19.

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	146,218	(33,987)	-19%
2017-18 Est	150,000	3,782	3%
2018-19 Prj	150,000	0	0%



Revenue: Electric Coop Tax

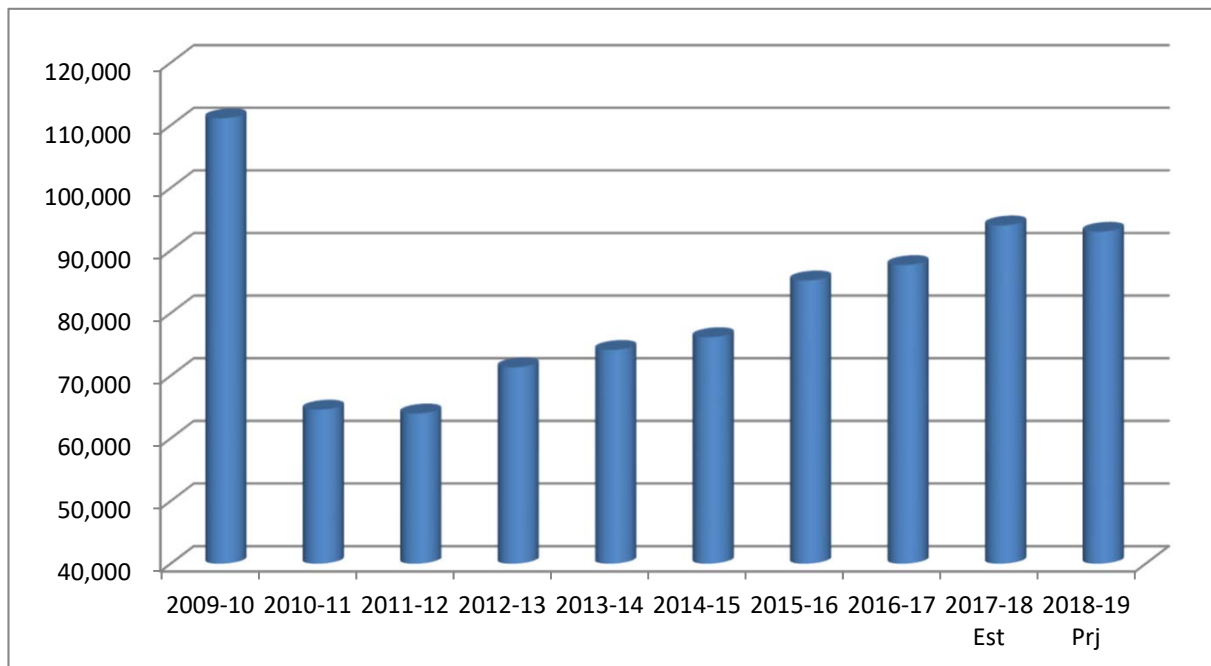
Description: Cooperative electrical associations are subject to a tax on gross earnings in lieu of other taxes on transmission and distribution lines. Proceeds are collected by the Oregon Department of Revenue and distributed to Counties based on the proportion of the system's miles in each county.

Permitted Use: Electric Coop 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. FY19 projection is based on a conservative estimate.

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	87,674	2,455	2.9%
2017-18 Est	94,011	6,337	7.2%
2018-19 Prj	93,000	(1,011)	-1.1%



Revenue: Assessment and Taxation

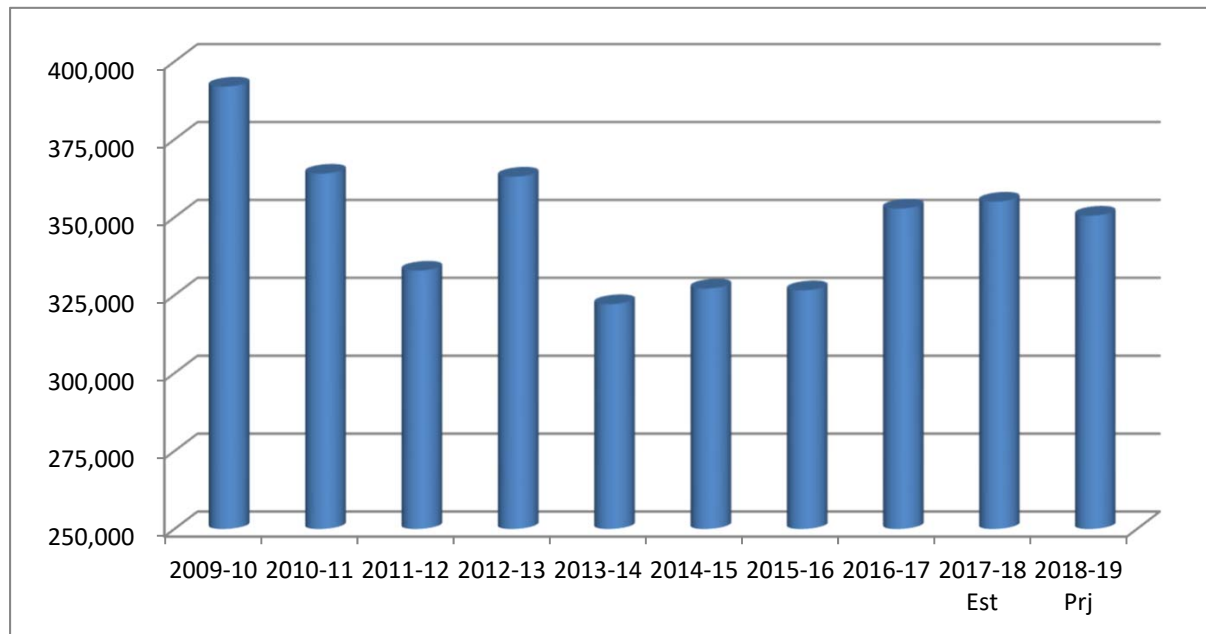
Description: Counties by function pay for all property tax assessment and taxation (A&T) activities; these costs are not charged back to the taxing districts. To better fund this activity and maintain state standards, a shared A&T funding program was established to partially offset these costs out of 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. FY19 projection is \$4,500 lower than FY18 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	352,773	26,226	8.0%
2017-18 Est	355,000	2,227	0.6%
2018-19 Prj	350,500	(4,500)	-1.3%



Revenue: Clerk Fees

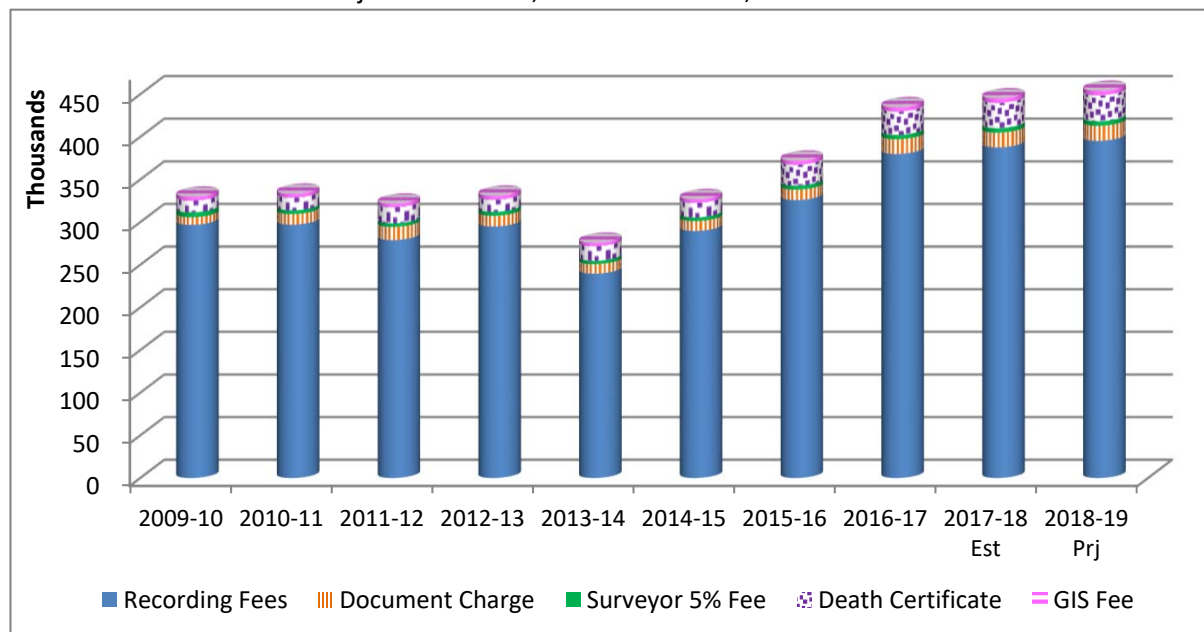
Description: Clerk fees cover a variety of document recording fees established at the state and local levels. Much of the fees are associated with real estate transactions which have grown in recent years. The fee categories include recording fees, document charges, the 5% share of Surveyor's fees, death 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 FY19 projection for the various fee categories is 2% higher than FY18 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	434,895	62,764	16.9%
2017-18 Est	445,257	10,362	2.4%
2018-19 Prj	454,162	8,905	2.0%



Revenue: Sheriff Fees

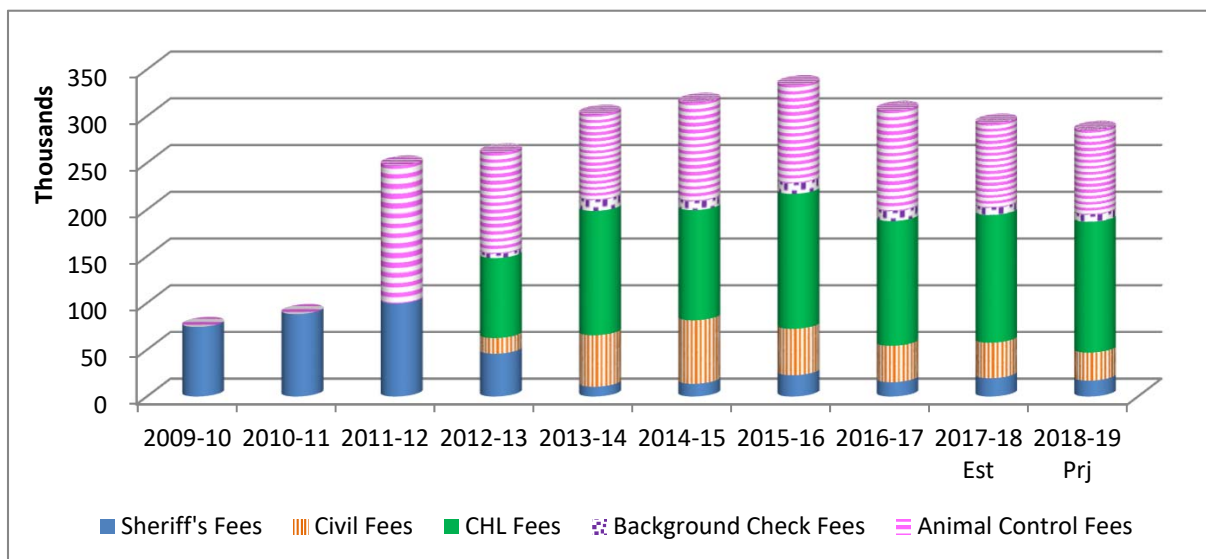
Description: Columbia County Sheriff Office (CCSO) fees cover a variety of fees established at the state and county levels. The fee categories include Sheriff fees for serving summonses and other documents, copying documents, processing concealed handgun licenses (CHL) and processing background checks. 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: 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 FY19 projection for the various fee categories was made based on individual trends declining in FY18 with further declines by roughly \$7,500 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	305,807	(27,471)	-8.2%
2017-18 Est	292,074	(13,733)	-4.5%
2018-19 Prj	284,425	(7,649)	-2.6%



Revenue: Marine Sheriff Program

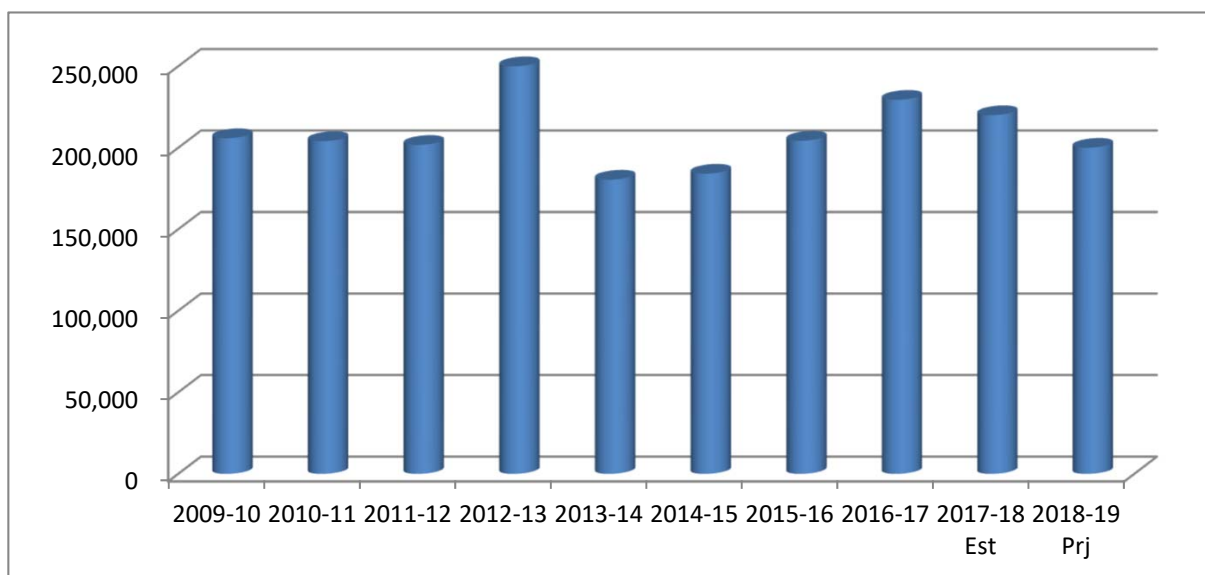
Description: Deputies are assigned to patrol the waters of the Columbia River (the biggest waterway in our state), including the Columbia County portion of Multnomah Channel. These positions are funded primarily by the Oregon State Marine Board. Columbia County has the largest stretch of the Columbia 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 FY19 are based on expected 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	229,425	25,080	12.3%
2017-18 Est	220,000	(9,425)	-4.1%
2018-19 Prj	200,000	(20,000)	-9.1%



Revenue: Clatskanie Policing Services

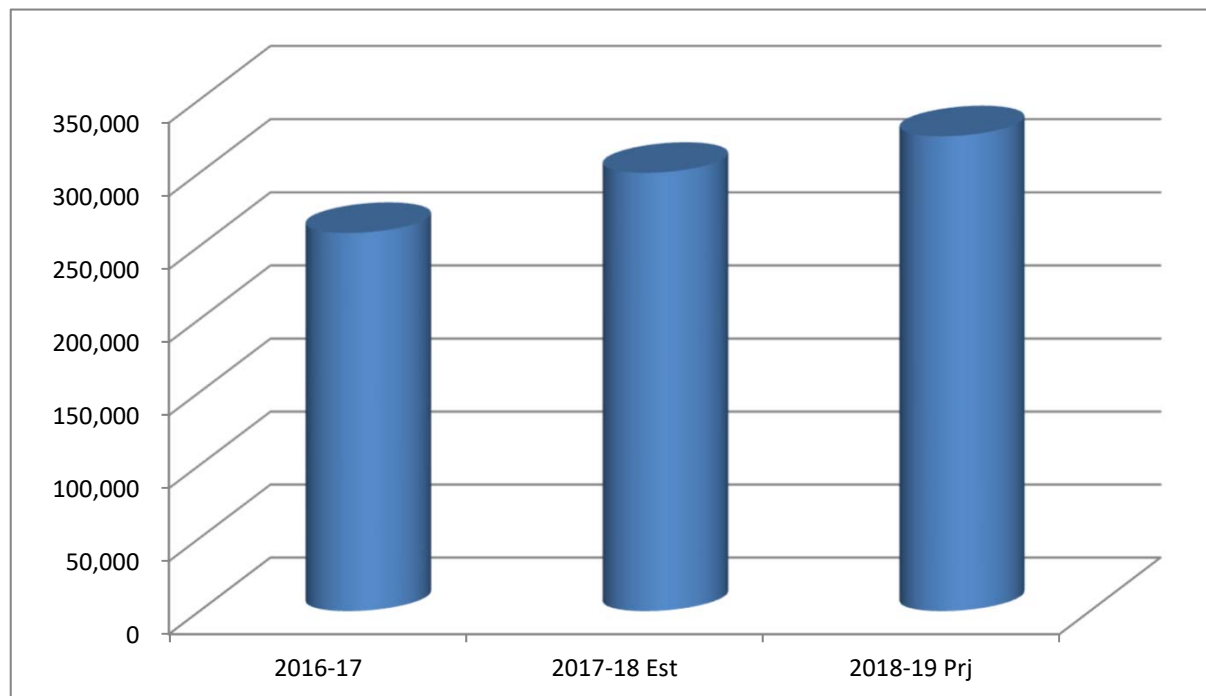
Description: Under the terms of ORS 236.605 to 236.640, the City of Clatskanie and the Columbia County Sheriff's office reached an agreement for the Sheriff to provide municipal policing services to the City beginning November 1, 2016. Under the agreement, Clatskanie residents receive police services 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 each year. The agreement will remain in effect until terminated by the County or City.

Assumptions: Projections for FY19 are based on projected contractually-established costs.

Fiscal Year	\$ Revenue	\$ Change	% Change
2016-17	258,939	258,939	n/a
2017-18 Est	300,000	41,061	15.9%
2018-19 Prj	325,000	25,000	8.3%



Revenue: Jail Operations Levy

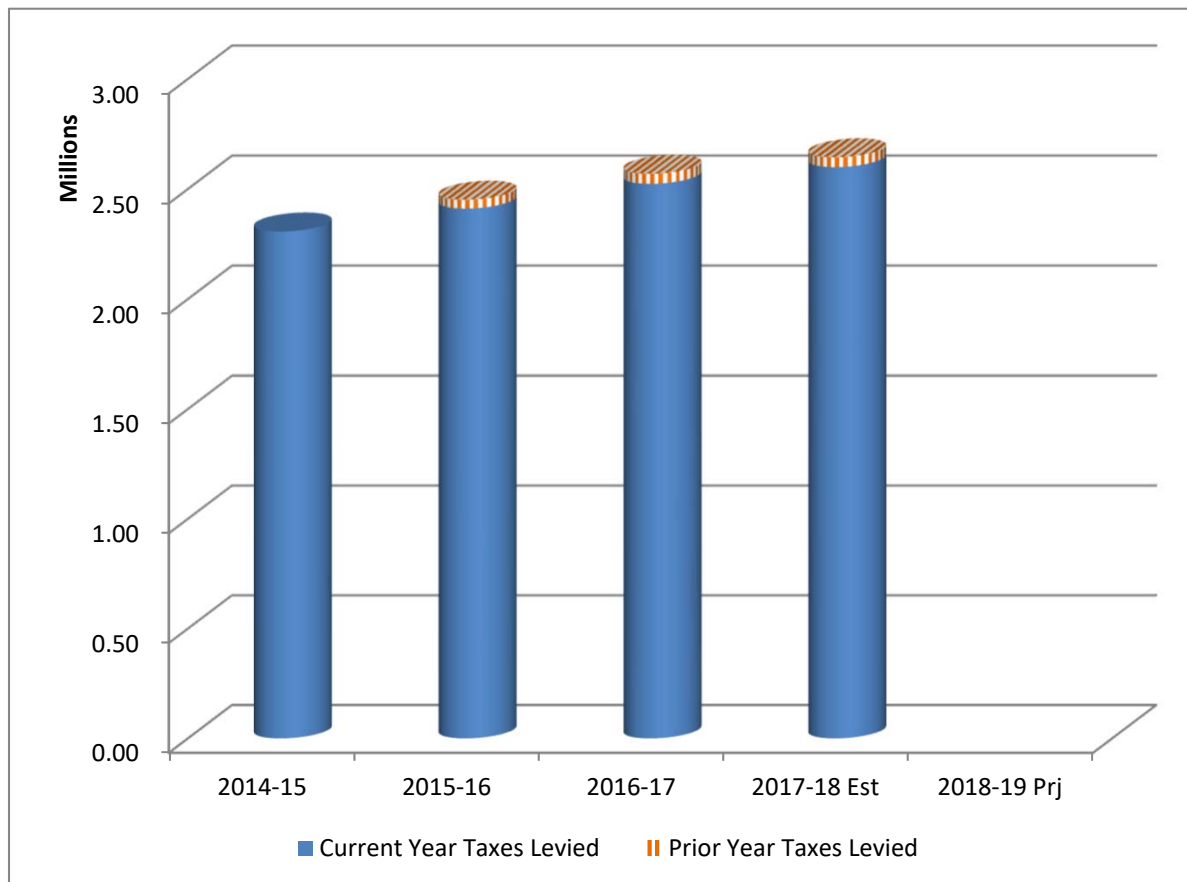
Description: Columbia County voters approved a three-year Jail Operations levy in May 2014. The levy is set at .5797 per thousand and began in FY15. In November 2016 the voters approved a second levy at the same rate for four years.

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 FY19 property tax revenues are based on utilizing the full levy allowed.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2014-15	2,306,858	2,306,858	NA	Year 1 of 3-year levy
2015-16	2,451,480	144,622	6.3%	Year 2 of 3-year levy
2016-17	2,600,444	148,964	6.1%	Year 3 of 3-year levy
2017-18 Est	2,755,822	155,378	6.0%	Year 1 of 4-year levy
2018-19 Prj	2,821,000	65,178	2.4%	Year 2 of 4-year levy



Revenue: Jail and Inmate Fees

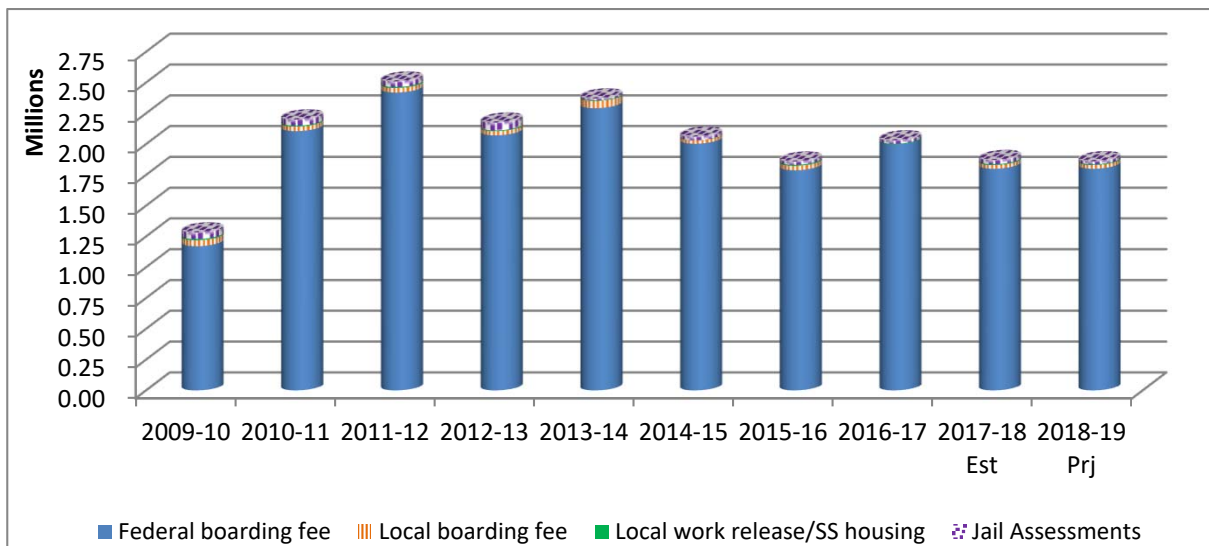
Description: Jail Operations fees cover a variety of fees established at the state and county levels. The fee categories include local inmate boarding fees, federal inmate boarding fees, social security housing revenue and jail assessments from state, municipal and justice courts. In FY15, Jail operations 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 FY19 projection for the various fee categories was made based on individual trends and expectations with a net decrease of \$10,000 relative FY18 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	2,030,945	172,769	9.3%	" "
2017-18 Est	1,871,000	(159,945)	-7.9%	" "
2018-19 Prj	1,861,000	(10,000)	-0.5%	" "



Revenue: District Attorney Revenues

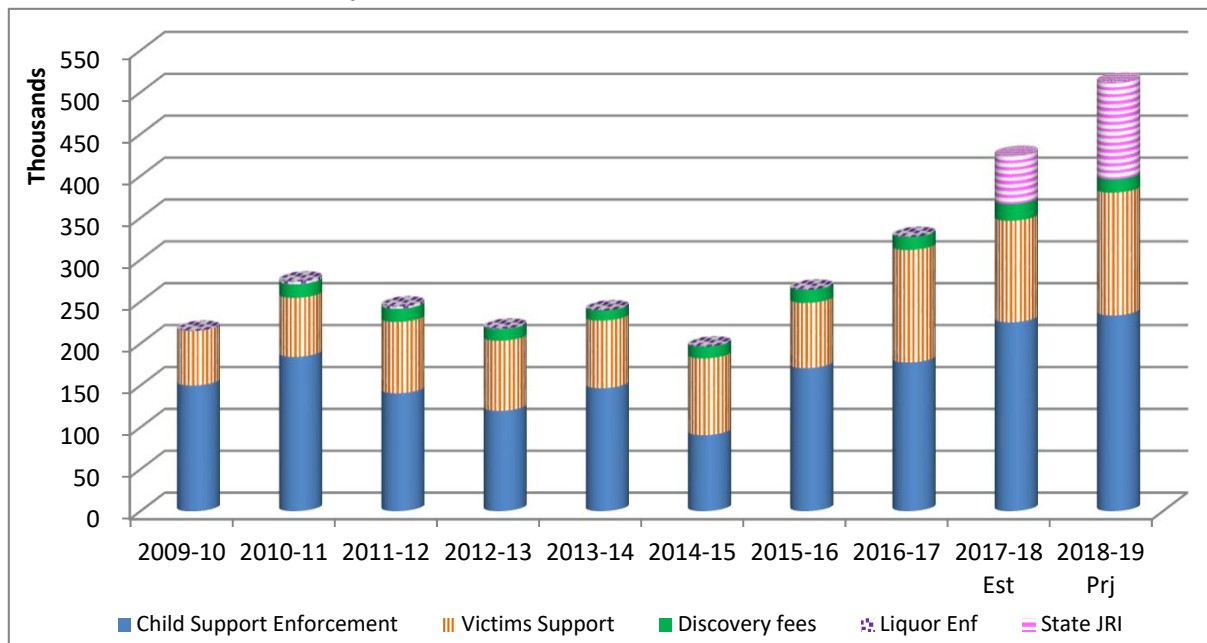
Description: The District Attorney's office receives a small amount in discovery fee revenue, support for children's services from combined state and federal sources, as well as victims support services funding, also from combined state and federal programs.

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. FY19 projection is based on specific estimates for grant programs including the new Justice Reinvestment competitive grants.

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	327,193	62,977	23.8%
2017-18 Est	424,196	97,003	29.6%
2018-19 Prj	511,382	87,186	20.6%



Revenue: Shared Video Lottery

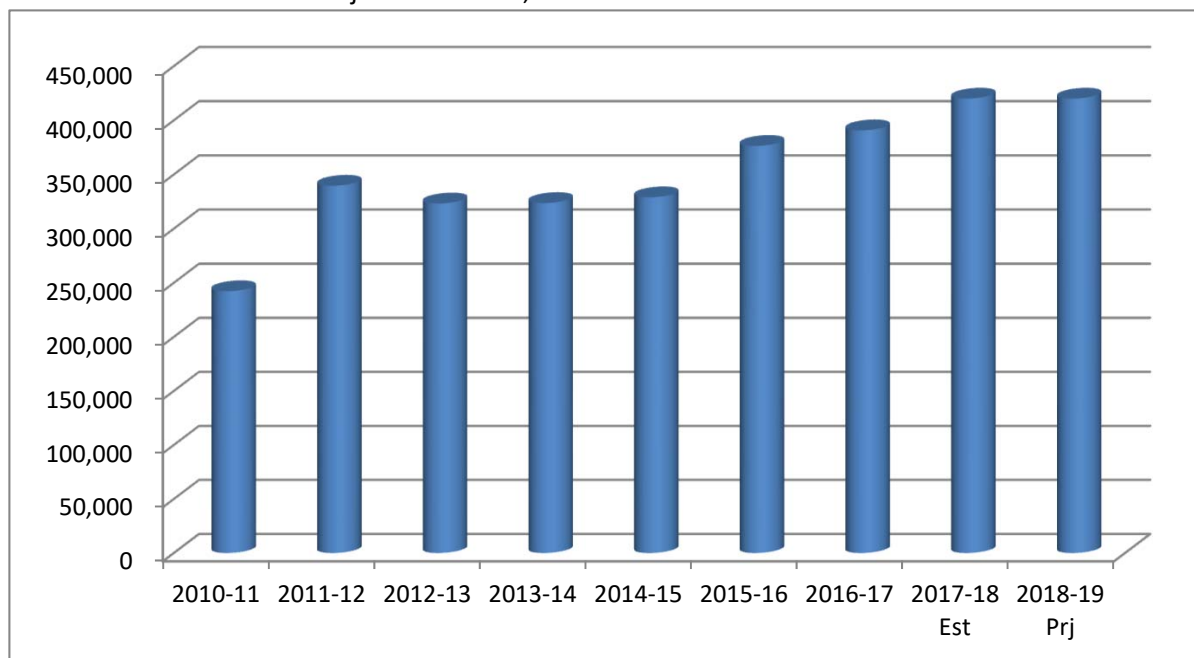
Description: Oregon established the lottery in 1985. Starting in 1992, county government forfeited right to authorize and regulate gaming in exchange for 2.5% of video lottery net receipts. The formula to distribute proceeds is based predominantly on the amount of video lottery play in each county.

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: Projections for FY19 are based on an expectation of flat revenues relative FY18's estimate.

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	390,742	14,393	3.8%	
2017-18 Est	420,000	29,258	7.5%	
2018-19 Prj	420,000	0	0.0%	



Revenue: Surveyor Fees

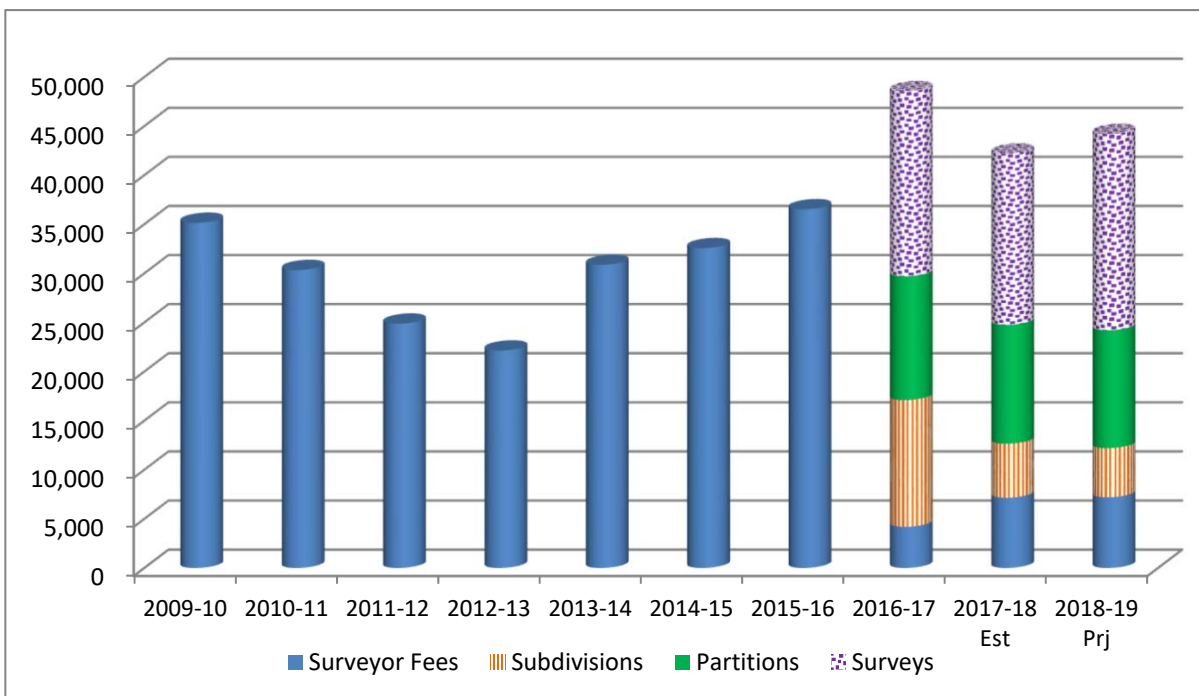
Description: Surveyor fees are established by the County, in conformance with relevant state laws and/or administrative rules. A variety of services are provided under the category of Surveyor fees. Variations in fee levels are a leading indicator of economic activity, particularly in the housing sector, 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 FY19 are \$2,000 higher relative expected FY18 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	48,555	12,033	32.9%	In FY17 began tracking
2017-18 Est	42,200	(6,355)	-13.1%	different fee categories
2018-19 Prj	44,200	2,000	4.7%	



Revenue: Justice Court Fees

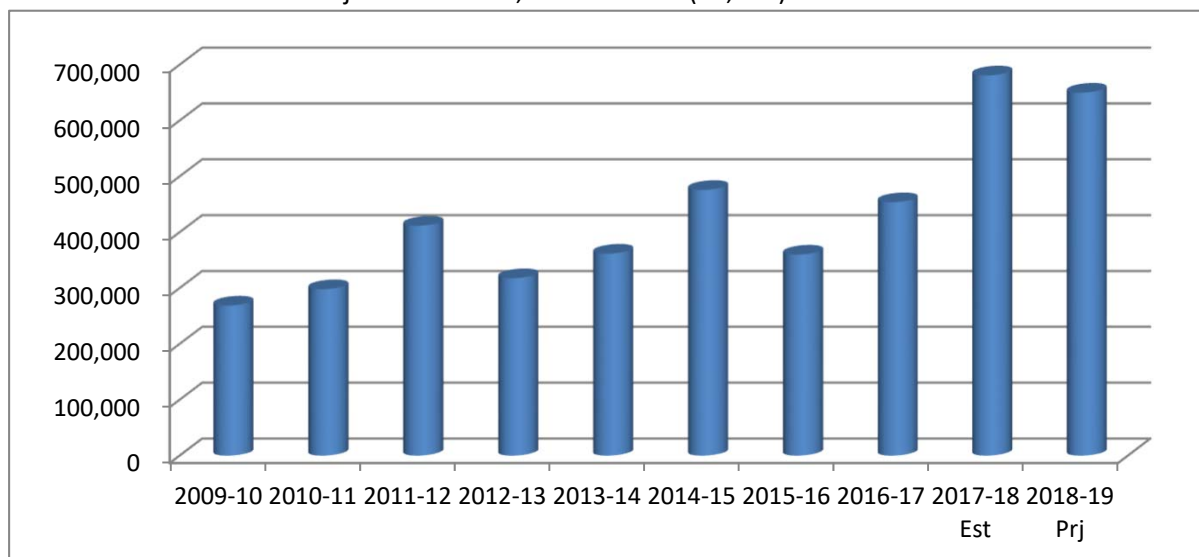
Description: Justice Courts are established by Counties. Columbia County's Justice Court holds session in Vernonia and Clatskanie. Court fines are established by state laws and administrative rule. Distribution of court fine revenue is principally governed by the state. Local Intergovernmental agreements 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 fines defined by County ordinance.

Assumptions: Projections for FY19 are based on a decrease relative expected FY18 receipts. Revenues have increased substantially due to a surge in state citations routed to the Justice Court and efforts to reduce late, unpaid fine balances.

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	453,757	93,772	26.0%	
2017-18 Est	680,901	227,145	50.1%	
2018-19 Prj	650,000	(30,901)	-4.5%	



Revenue: Land Development Fees

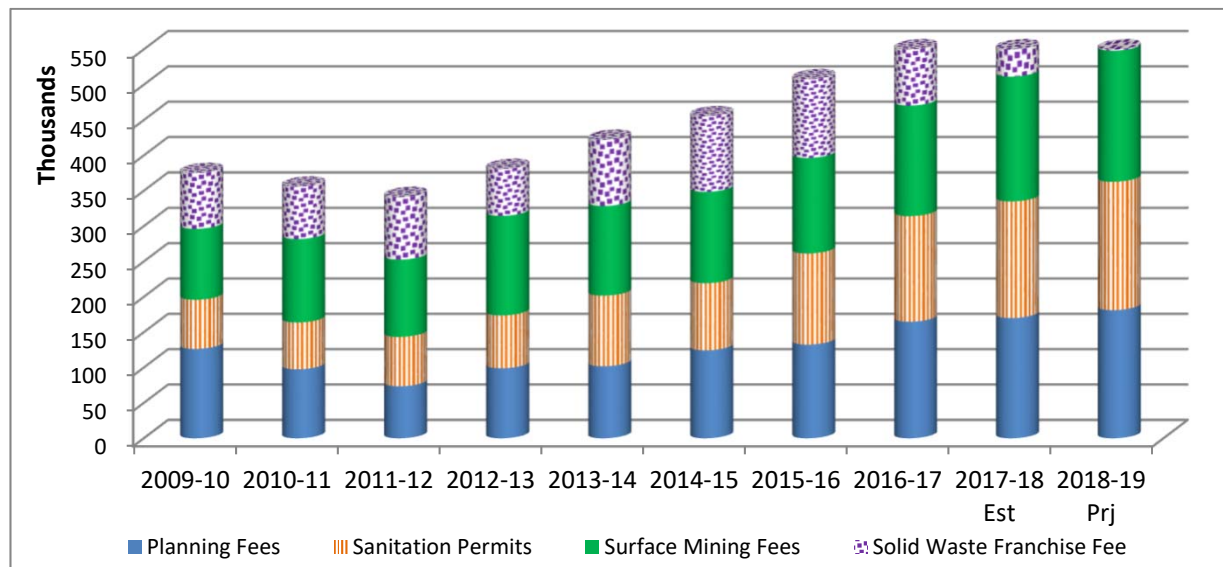
Description: Land Development Services (LDS) fees cover a variety of permitting, license and fine revenues collected by the programs under LDS, including the solid waste franchise fee. The planning and sanitation permitting fee categories are leading indicators of economic activity in the County, with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

Permitted Use: All these fee categories are considered program revenue for LDS. In the case of surface mining, LDS collects the fees and 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. FY19 projections are based on specific trend analysis of each revenue type for a net increase in fee revenue of 5.8% relative expected revenues in FY18. Growth is also anticipated due to fee study analysis made in FY18.

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	583,313	75,679	14.9%
2017-18 Est	634,767	51,454	8.8%
2018-19 Prj	671,309	36,542	5.8%



Revenue: Strategic Investment Program

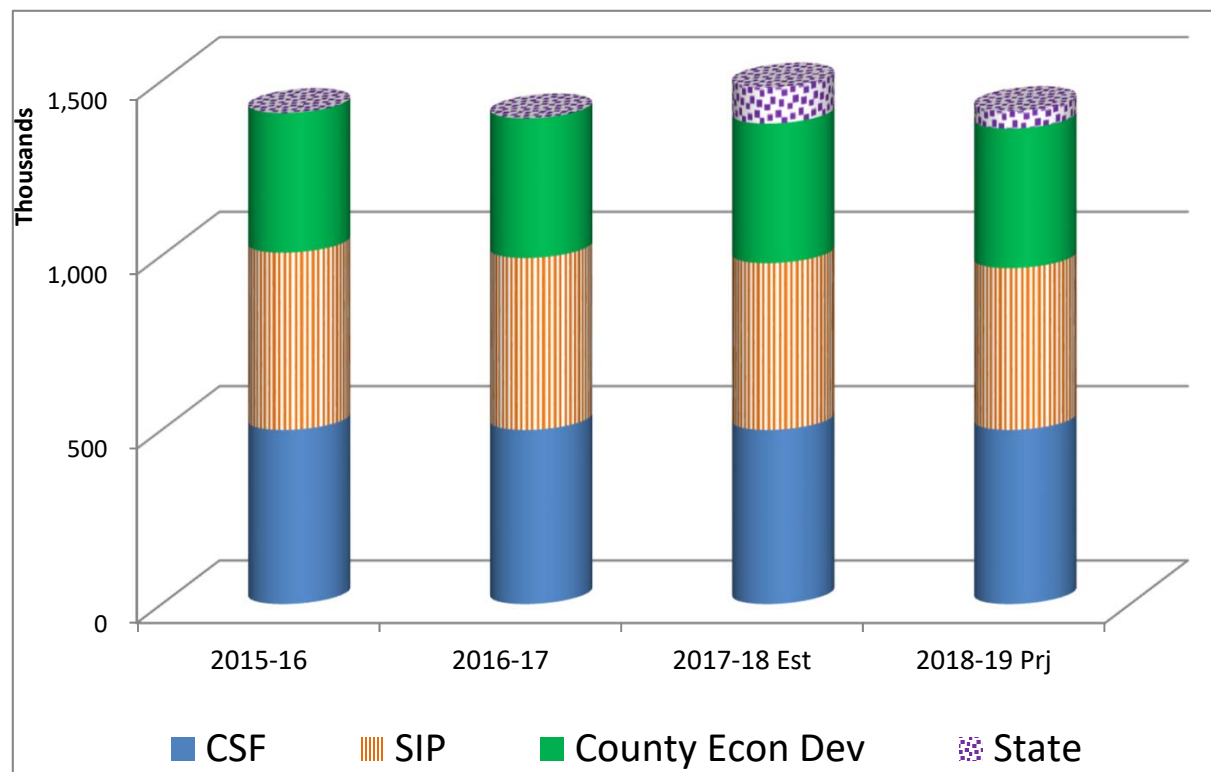
Description: The County has one 15-year negotiated Strategic Investment Program (SIP) agreement in place with PGE (from FY16 until FY30). This program has three revenue streams paid by Portland GE, two are shared proportionally with overlapping taxing districts and one is exclusively for the County. In addition, a fourth distribution started in FY18 that comes from the state representing the County's share of incremental income tax received from the project, also distributed to all districts.

Permitted Use: Columbia County's portion of funds distributed to all taxing districts is unrestricted. The amount wholly for Columbia County for purposes of economic development is annually reviewed and assigned by the Commissioners.

Rate Structure: Program is defined in Oregon Statute. Further specifics are tied to the contract with the private sector entity making the investment.

Assumptions: Distributions each year are defined in the contract and are on a declining trajectory over time. Overlapping district shares are calculated annually based on each year's taxing district distribution percentages.

Fiscal Year	\$ Revenue	\$ Change	% Change
2015-16	1,408,100	1,408,100	NA
2016-17	1,392,857	(15,243)	-1.1%
2017-18 Est	1,480,976	88,119	6.3%
2018-19 Prj	1,413,729	(67,247)	-4.5%



Revenue: Shared Gas Tax & MV Reg Fees

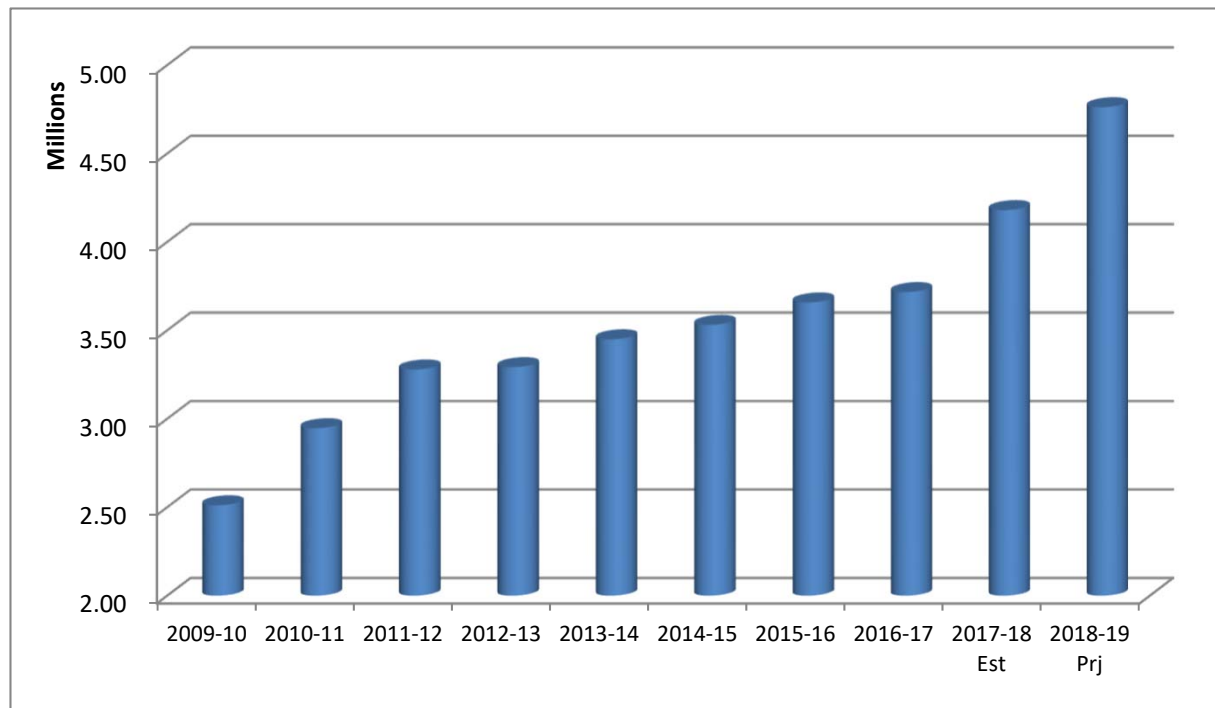
Description: Long before the state highway program existed, Oregon counties bore the burden of building and maintaining all roads outside of cities. In 1919 Oregon was the first state to levy a gas tax. Several fee structure iterations later, current ORS 366.739 provides that 24.38% of highway user taxes 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 FY19 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	3,716,298	58,618	1.6%
2017-18 Est	4,180,000	463,702	12.5%
2018-19 Prj	4,762,000	582,000	13.9%



Revenue: System Development Charges

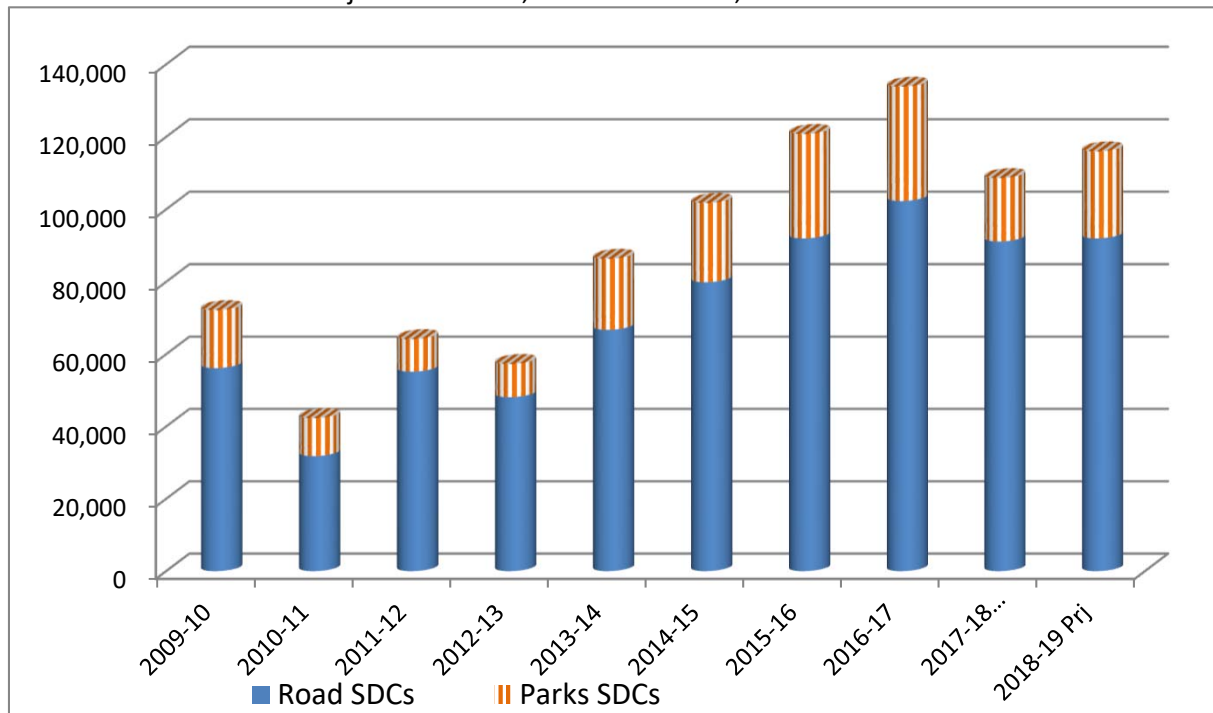
Description: ORS 223 allows for local governments to establish system development charges (SDCs) to provide for orderly growth and development in Oregon communities for capital improvements only. Columbia County charges SDCs for Roads and Parks projects. SDCs are a leading economic indicator for Columbia 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. In FY18 a rate study is underway which may change the rates going forward.

Assumptions: FY19 fees are an estimate by SDC type.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2009-10	72,208	(12,004)	-14.3%	201 & 202 funds
2010-11	42,315	(29,893)	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	120,813	19,039	18.7%	301 fund
2016-17	133,851	13,038	10.8%	" "
2017-18 Est	108,635	(25,216)	-18.8%	" "
2018-19 Prj	116,000	7,365	6.8%	" "



Revenue: Natural Resources Depl. Fee

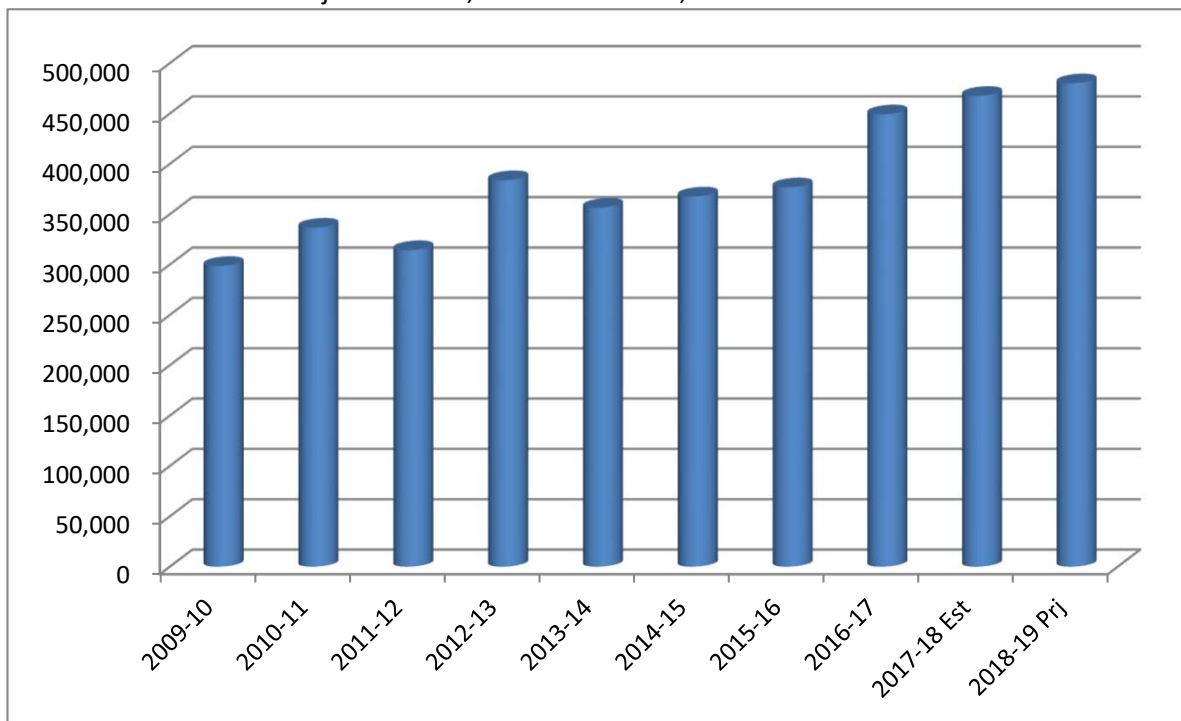
Description: Columbia County began charging a Natural Resources Depletion fee in 1997 of 0.15 per ton for the privilege of transporting natural resources into or within Columbia County for commercial, construction or industrial use within the County. Natural resources includes coal, clay, soil, stone, 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 FY19 are based on a 2.7% estimated increase in revenue relative expected FY18 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	449,235	72,456	19.2%
2017-18 Est	467,570	18,335	4.1%
2018-19 Prj	480,000	12,430	2.7%



Revenue: Shared RV Fees - Parks Only

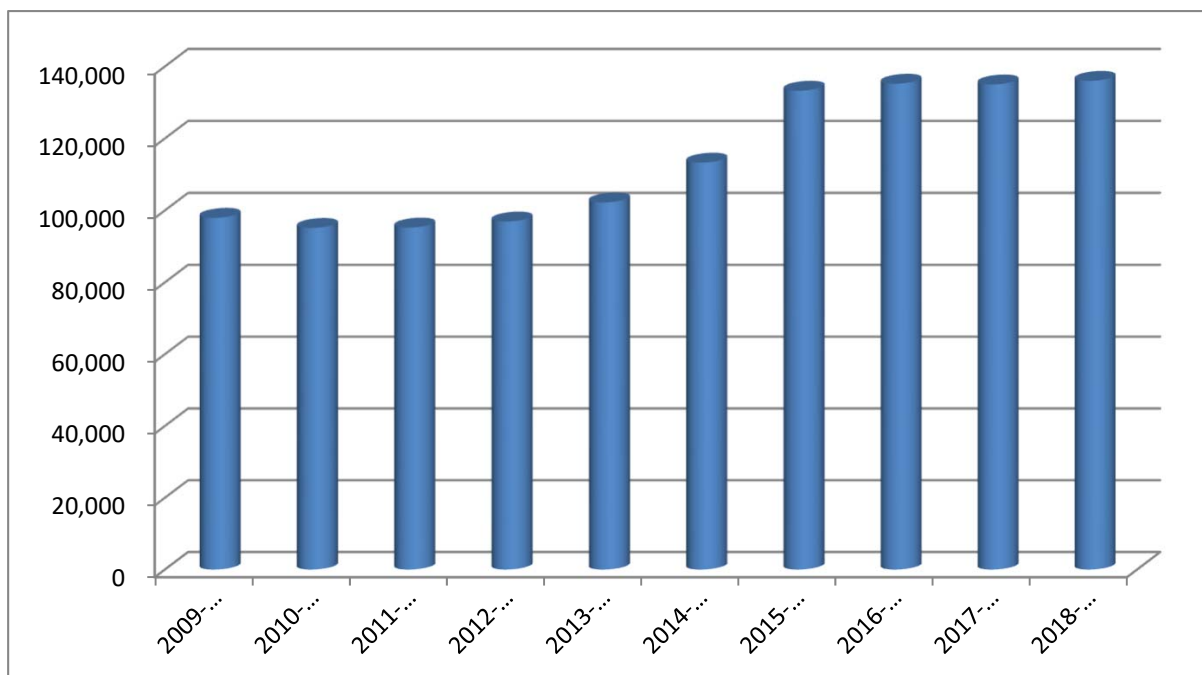
Description: Recreational Vehicle (RV) fees were first enacted by Oregon in 1969 to fund the development of parks and recreational sites. Counties receive a portion of these funds which with the 2014 legislative session was increased to 45%, better reflecting the amount of recreational opportunities 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 FY19 projection represents a flat projection that adds \$1,000 relative FY18 estimated revenues.

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	135,207	1,943	1.5%
2017-18 Est	135,000	(207)	-0.2%
2018-19 Prj	136,000	1,000	0.7%



Revenue: **Adult Corrections State Grant**

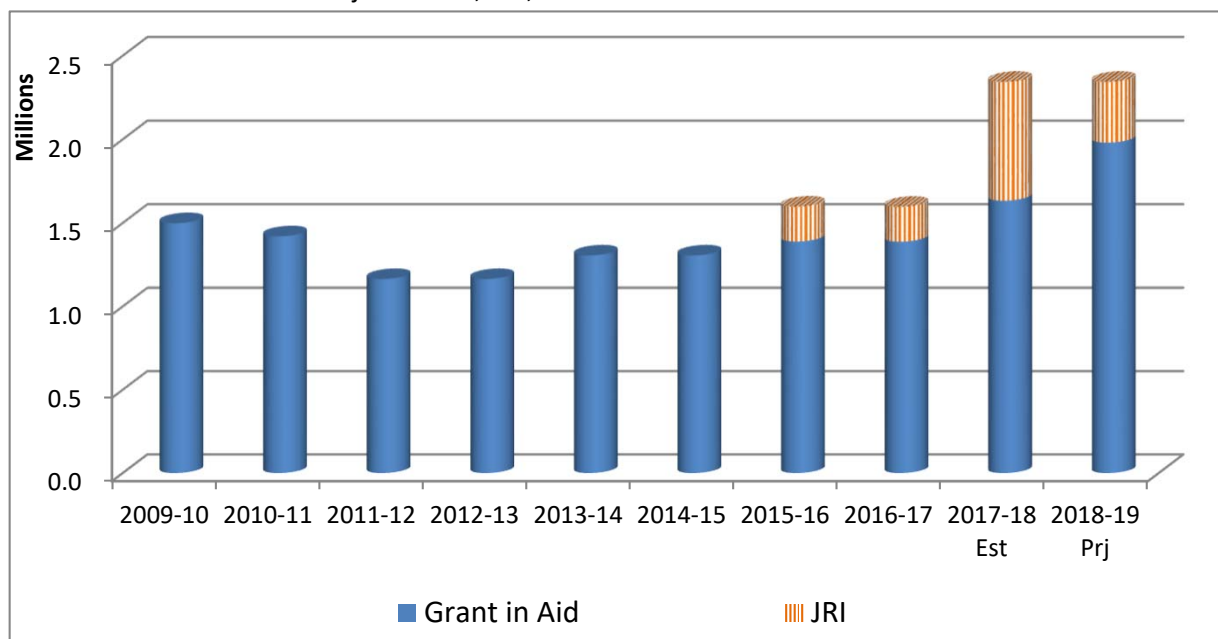
Description: Financial grants for community corrections pursuant to ORS 423.500 consist of the Grant-in-Aid Program, moneys appropriated to the Department of Corrections for the purposes of management, support services and supervision of offenders.

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: FY19 Grant in Aid dollars are known. Included in these projections are competitive grant dollars from Justice ReInvestment program.

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	1,598,059	292,173	22.4%
2016-17	1,597,049	(1,010)	-0.1%
2017-18 Est	2,343,972	746,923	46.8%
2018-19 Prj	2,343,972	0	0.0%



Revenue: Adult Corrections Fees

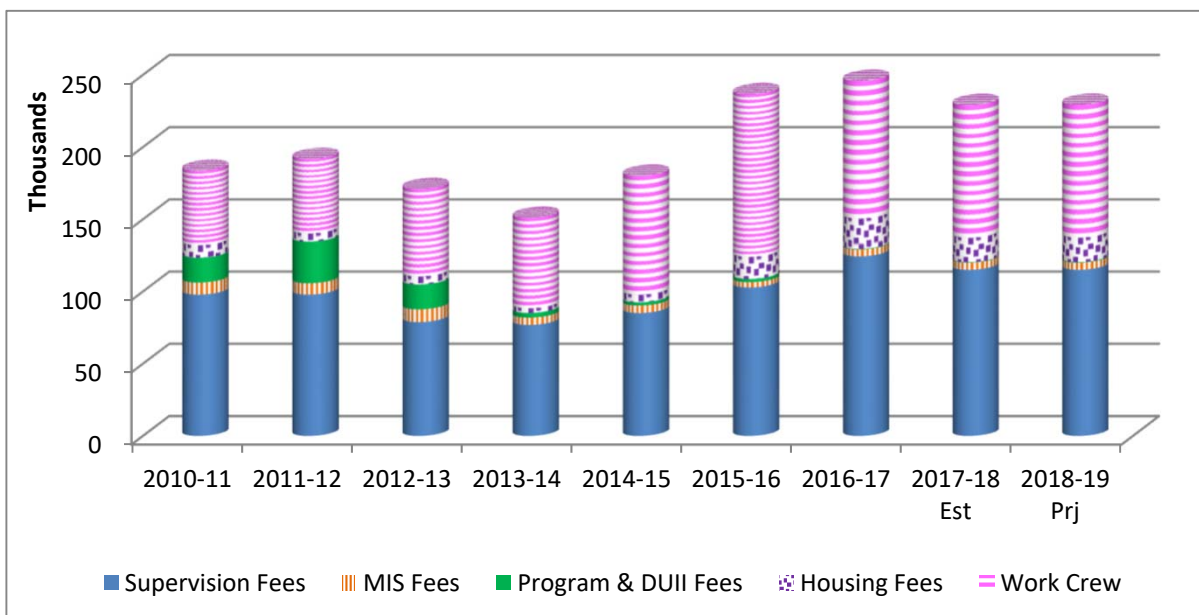
Description: The Columbia County Community Justice (CCCJ) department collects fees from the offenders it supervises as well as program revenues when work crews perform services for local jurisdictions. The fee categories include supervision fees, electronic monitoring fees, DUII and other program fees 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 FY19 projection for the various fee categories was made based on individual trends. Lower Work Crew receipts reflect a smaller client base relative previous years.

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	245,941	9,227	3.9%
2017-18 Est	229,201	(16,740)	-6.8%
2018-19 Prj	229,400	199	0.1%



Revenue: Transfer Station Fees

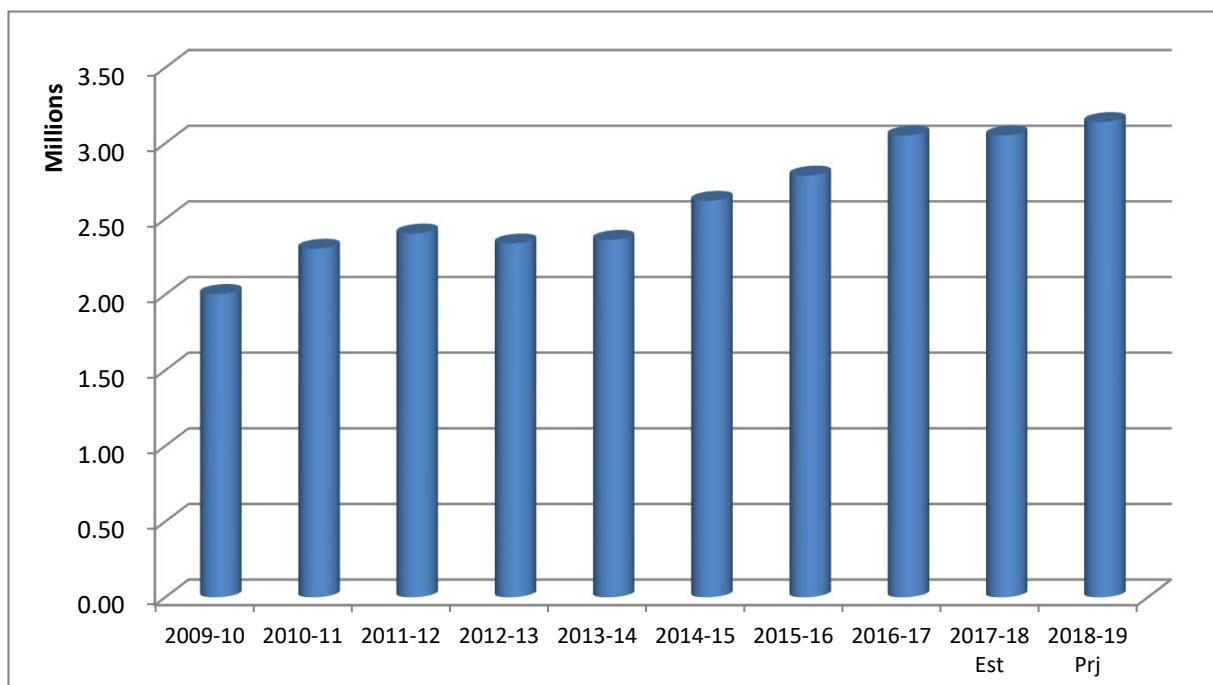
Description: In 1991 the Columbia County Solid Waste Management Plan was developed and the County entered into agreements with each of the incorporated cities to assure coordinated solid waste management throughout the County. The County administers solid waste collection franchises in unincorporated 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. A rate fee study is being finalized in FY18.

Assumptions: A 2.9% increase is projected for FY19 relative anticipated FY18 revenue.

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	3,052,137	265,096	9.5%
2017-18 Est	3,052,152	15	0.0%
2018-19 Prj	3,141,000	88,848	2.9%



Revenue: Building Department Fees

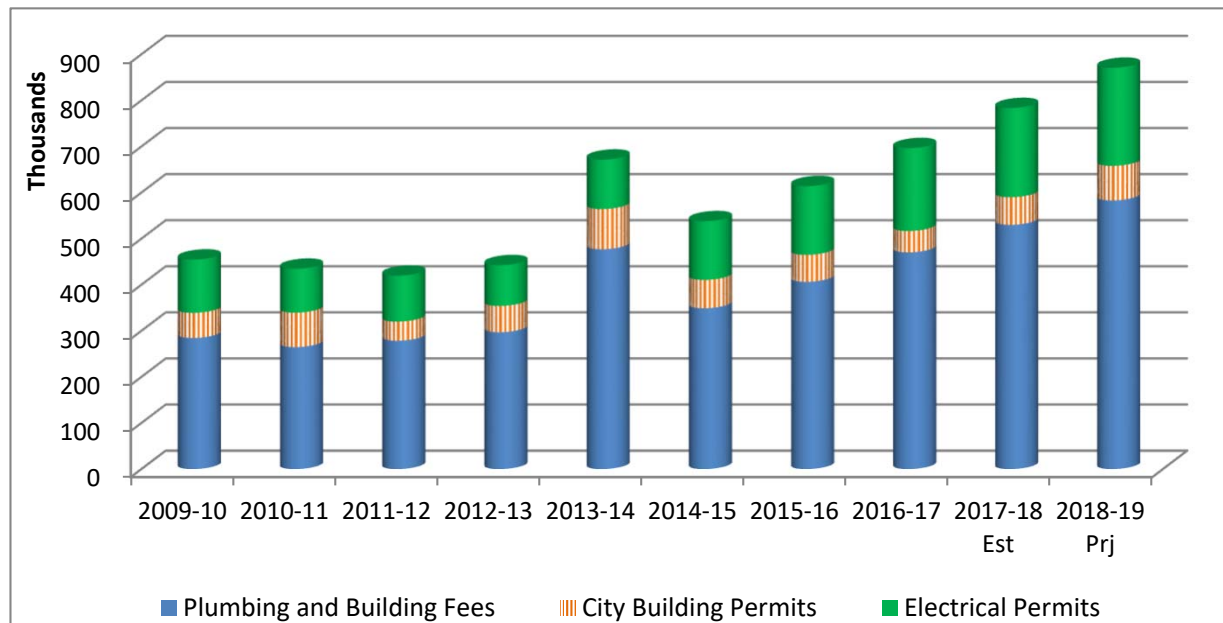
Description: Building Department fees cover a variety of permitting, license and fine revenues. These fee categories are leading indicators of economic activity in the County. The building department also carries out by contract a portion of the building inspection services offered by the City of St 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. FY19 projections anticipate increases for all fee categories due to increased building activities as well as a fee study to be completed in FY18.

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	696,455	82,549	13.4%
2017-18 Est	783,352	86,897	12.5%
2018-19 Prj	870,676	87,324	11.1%



Revenue: Transit System Fares

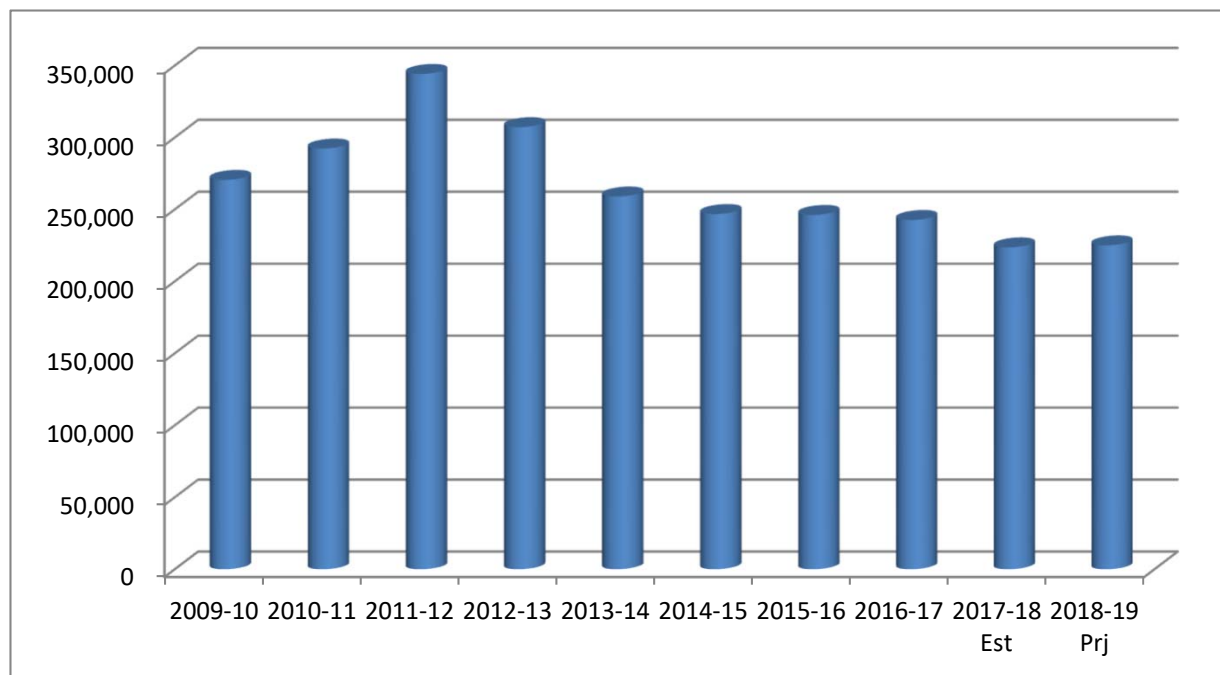
Description: Columbia County took over operating the largest rural transportation program developed in Oregon in 2004. A combination of state and federal funds supplement community contributions and fare revenues to maintain the service. Fares are set locally.

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 FY19 reflect flat expectations relative the FY18 anticipated revenue trend.

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	242,655	(3,504)	-1.4%
2017-18 Est	223,602	(19,053)	-7.9%
2018-19 Prj	225,000	1,398	0.6%



Revenue: Jail Bond Levy

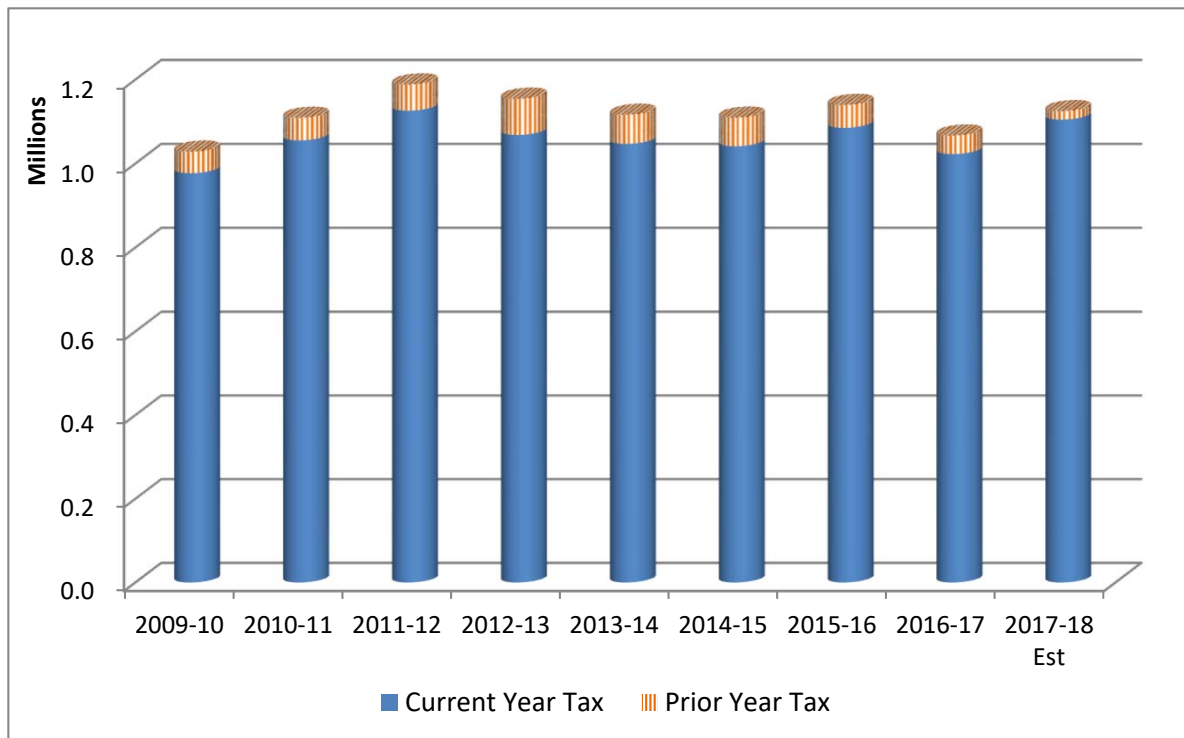
Description: A special tax levy was approved by Columbia County’s voters as ballot measure 5-49 on November 3, 1998, to build a new county jail. This bond levy is assessed to all County property owners.

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 Bond and is set according to each year's debt service level.

Assumptions: FY19 will have no revenue as the final bond payment will be made in FY18.

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	1,066,920	(72,820)	-6.4%	
2017-18 Est	1,124,953	58,033	5.4%	FINAL YEAR



Columbia County Mandated Services Guide

(Last Updated Feb 2017)

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 419.A012(2)
- Furnish information and assistance as the court requires – ORS 419A.012(3)
- Take charge of any child, ward, youth or youth offender before and after the hearing as may be directed by the court – ORS 419A.012(4)
- Report annually to the Oregon Criminal Justice Commission – ORS 419A.014
- Reports to school administrators concerning youth offenders on probation – ORS 419A.015

- Reports to school administrators concerning young persons on conditional release – ORS 419A.300
- Notice to school administrators concerning students subject to juvenile court petitions – ORS 419A.0305
- Assume duties of a peace officer and, at any time, bring a child, ward, youth or youth offender committed to the custody and care by the juvenile court before the court for any further action the court considers advisable – ORS 419A.016
- County responsibility for operating costs of department – ORS 419A.020
- Coordinate court services for delinquent and dependent youth – ORS 419A.045
- Designate places of temporary custody for detention and/or shelter care – 419A.059
- Fingerprint and photograph – ORS 419A.250
- Maintain juvenile records – OAR 166-150-0080 and ORS 419A.255
- Disclosure of youth and youth offender records if records are subject to disclosure – ORS 419A.255(8)
- Assist in the expunction process regarding youth records – ORS 419A.262
- Coordination of youth services through Local Public Safety Coordinating Council – ORS 423.560-.565
- Statutory member of Child Fatality Review Team – ORS 418.785 and Multi-Disciplinary Child Abuse Team – ORS 418.747
- Coordinate and communicate with victims regarding victims' rights, restitution requests, and victim impact statements – Ballot Measure 10, Oregon Crime Victim's Bill of Rights and 419C.230
- Formal accountability agreements; when appropriate; consultation with victim – ORS 419C.230
- Petition filing (criminal charges) – ORS 419C.250
- Supervision of youth on probation – ORS 419C.446
- Probation contract and supervision planning with parent/guardian ORS 419C.570(C) and D(b)
- Abide by directives as outlined in the Interstate Compact for Juveniles – ORS 417.010 through ORS 417.080

Law Library

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

Maintenance

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

Medical Examiner

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

Mental Health (Board of Commissioners)

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

OSU Extension (Component Unit not included in County Budget)

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

Parks

- Discretionary creation under statute – ORS 275.320

Planning (Land Development Services)

- Coordination with cities & special districts – ORS 195.065
- Coordination with 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 growing 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- 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

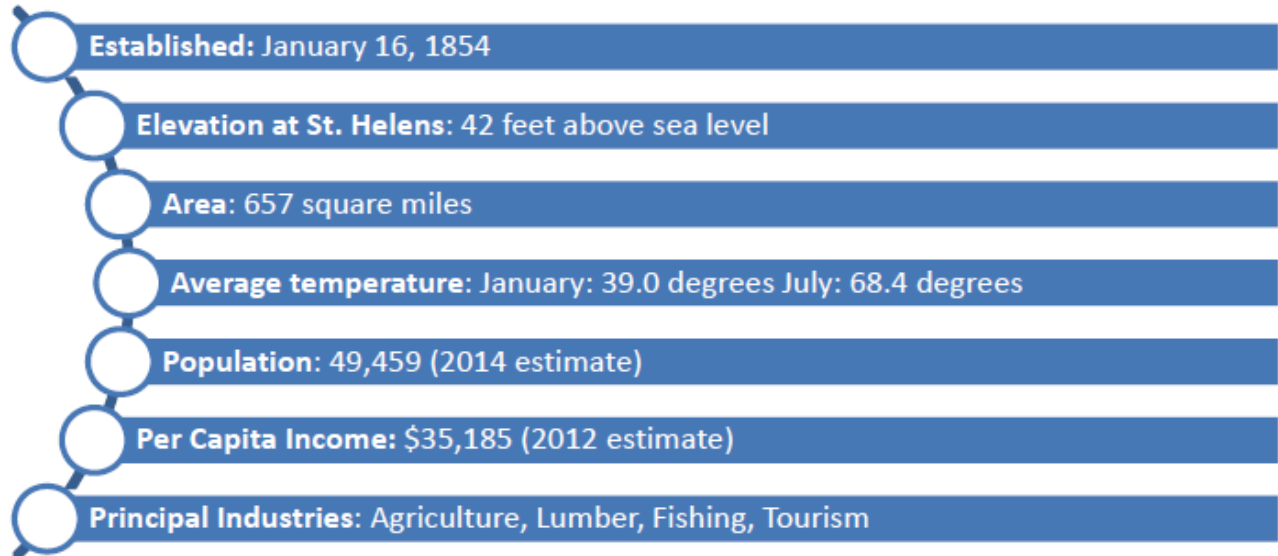
County Information

County Seat is located in St Helens
at 230 Strand Street

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

7,000. Originally dependent on dairies, farming and logging, the city is now enjoying a renaissance of sorts, with manufacturing being a main focus for economic development.

Columbia County Key Facts



Scappoose also hosts the county's only airport, the Scappoose Industrial Airpark.

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 of Columbia City 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

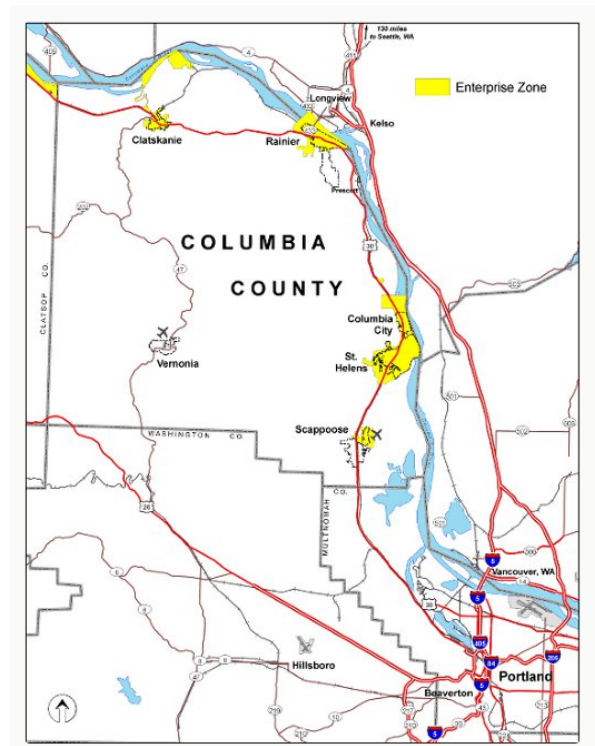
Enterprise Zones have been established in much of the industrial land along Columbia County's Highway 30 Corridor. The State of Oregon and local agencies within Columbia County offer businesses a range of public incentives and financing options that strengthen their competitiveness by reducing the costs 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.

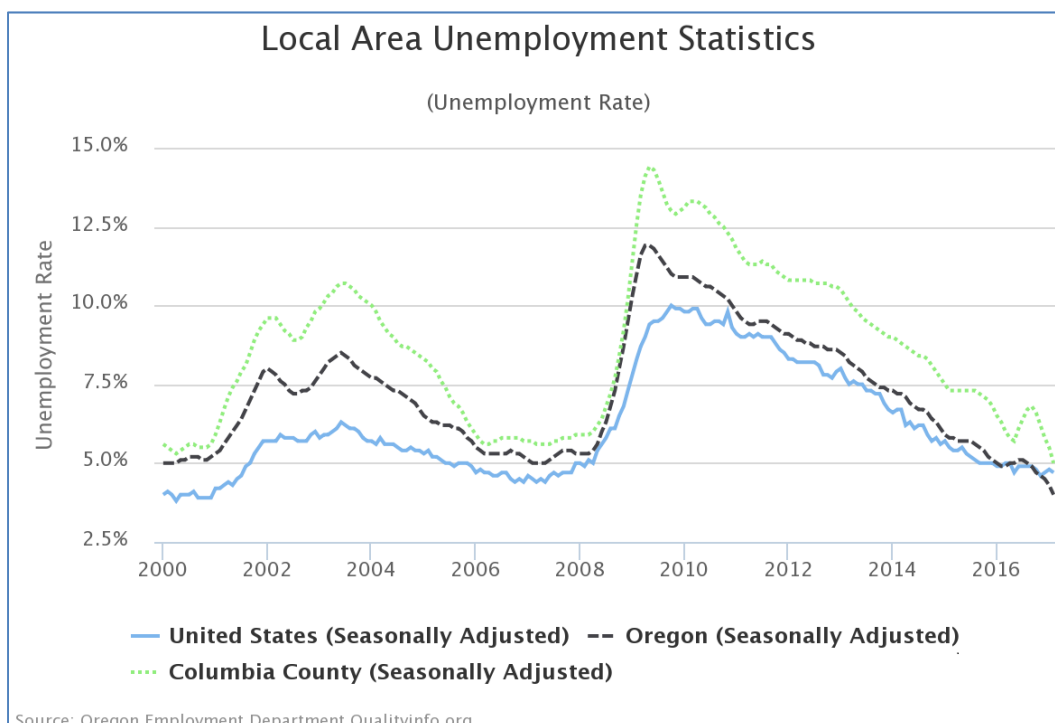
Columbia County participates in Business Oregon’s Strategic Investment Program (SIP), which was created in the 1990s to induce large, capital-intensive facilities to locate and grow throughout the state. The SIP offers a 15-year property tax exemption for all investments valued in excess of \$25 million. 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

From the perspective of the unemployment rate, the recovery from the recent recession and housing market crisis has finally arrived. In February 2017, the County’s unemployment rate was 5 percent - which compares favorably to the unemployment rate prior to the recession. One year ago, unemployment in the County was 6.2 percent.

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

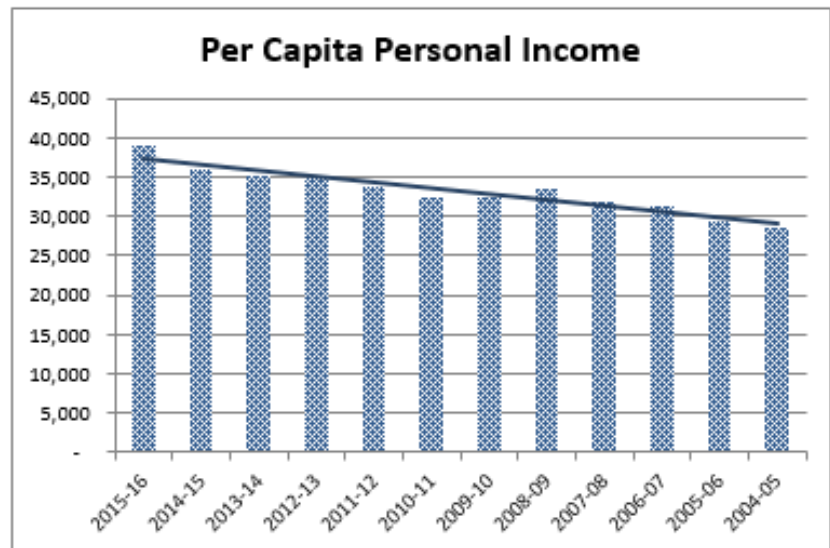
The new minimum wage went into affect almost one year ago. Columbia County qualifies as “Other Areas.” As of July 1, 2016, an estimated 1,692 jobs in Columbia County are at or below the \$9.75 minimum wage.

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

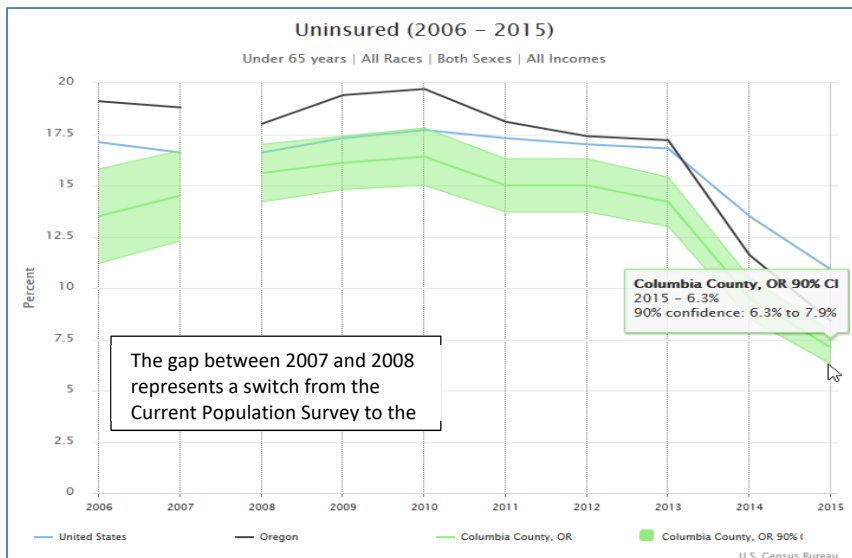
Minimum wage increases go into effect on July 1 of each year

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 more than 7 percent.



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 more than 15 percent in 2010 to less than 7 percent 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.



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, where most county offices are currently housed. 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

Diana Taylor was appointed Justice of the Peace for Columbia County in January 2018.

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 2018*)



District Attorney 503-397-0300
Jeff Auxier Fax: 503-397-2760
 230 Strand St.
 St. Helens, OR 97051
jeff.auxier@co.columbia.or.us
Elected: 2016 **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 **Born:** Boston, MA **Occupational Background:** Assessment and taxation



Clerk 503-397-3796
Elizabeth "Betty" Huser Fax: 503-397-7266
 230 Strand St.
 St. Helens, OR 97051
betty.huser@co.columbia.or.us
Elected: 1990

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

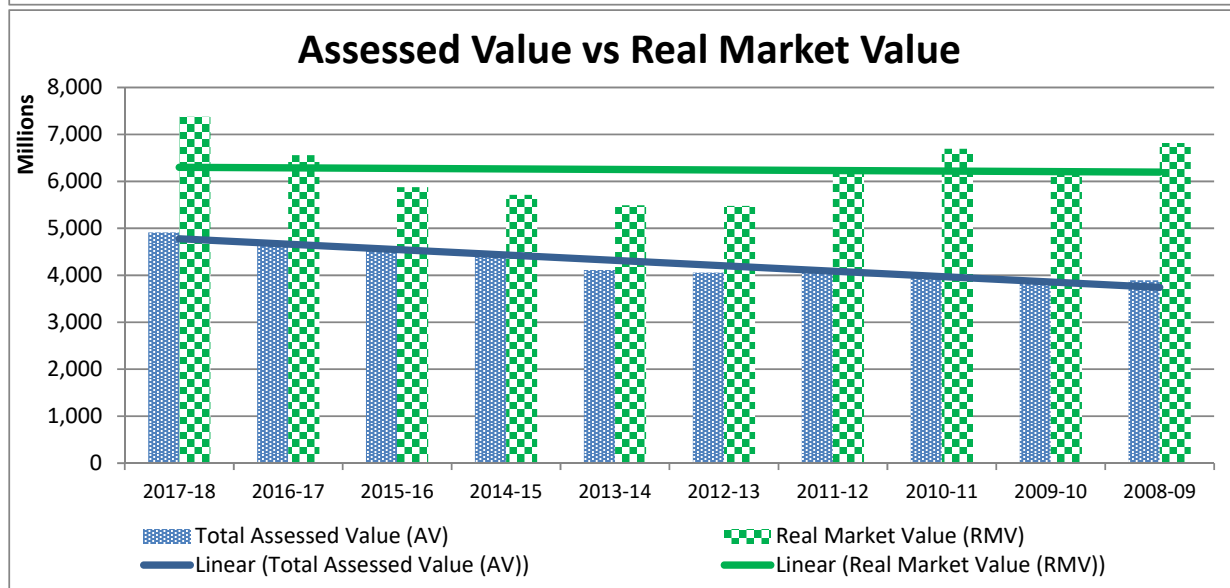
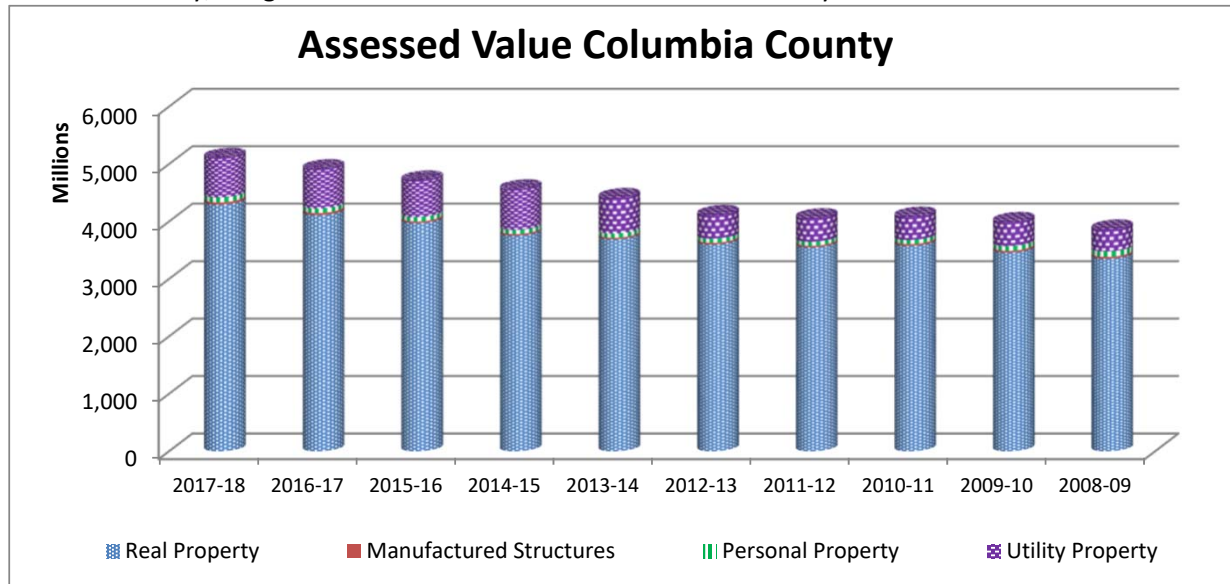
COLUMBIA COUNTY FY2017-2018 TOP 20 TAXPAYERS

	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
PORTLAND GEN ELEC CO	4,463,912.40	618,993,000	618,993,000
NORTHWEST NATURAL GAS CO	2,002,654.69	161,135,382	161,136,150
UNITED STATES GYPSUM	930,332.35	55,492,940	55,492,940
DYNO NOBEL INC	712,003.46	55,413,141	55,426,253
LONGVIEW TIMBERLANDS LLC	617,937.74	48,596,942	75,894,784
COLUMBIA RIVER PUD	510,639.45	39,291,500	39,291,500
CLATSKANIE PUD	471,218.25	36,869,000	36,869,000
CASCADE KELLY HOLDINGS LLC	470,451.26	46,508,800	46,716,180
ARMSTRONG WORLD INDUSTRIES INC	402,677.64	27,264,690	27,264,690
COMCAST CORPORATION	358,508.89	23,708,400	25,809,538
CENTURYLINK	231,074.95	15,725,500	15,725,500
CASCADES TISSUE GROUP OREGON	226,870.87	52,724,880	52,724,880
FRED MEYER STORES INC	226,361.29	13,990,740	16,215,490
WEYERHAEUSER COMPANY	185,238.15	14,200,336	22,104,763
NORTHWEST AGGREGATES INC	157,689.53	12,098,740	12,098,740
PORT OF ST HELENS	146,646.78	9,281,668	42,229,561
CASCADES HOLDING US INC	138,504.08	34,206,570	34,206,570
FOSS MARITIME COMPANY	138,469.25	7,851,600	7,851,600
BASCOM PACIFIC LLC	130,899.72	10,534,779	16,249,406
CLARUTH INC WILLNA INC	130,624.97	11,346,596	17,640,690

Assessed Values and Estimated Actual Value of Taxable Property

Columbia Couty, 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
2017-18	4,295,809,019	37,708,762	87,573,170	688,809,560	5,109,900,511	8,388,882,126	60.91%	72,769,548	1.42%
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%

Columbia County



FY19 Proposed Budget

Section II:
Agendas, Budget Process, Model
Motion

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Section II: Agendas, Budget Process and Model Motion

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**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON
BUDGET MEETING AGENDA
Monday, April 23, 2018
9:00 a.m.
Room 308, County Courthouse**

- 9:00 **Columbia County Development Agency Budget**
Elect Officers
Presentation of Budget Message
Public Comment
Budget Committee Discussion
Approve Budget and Tax Amount
- 9:30 **Columbia County Budget**
Elect Officers
Presentation of Budget Message
Public Comment
Budget Book Orientation, Major Assumptions
- 10:00 Capital Budget presentation and discussion - new! (45 mins)
- 10:45 Nathan Woodward - Survey (15 mins)
- 11:00 Janet Evans – Community Justice (30 mins)
- 11:30 Holly Miller – Information Technology (20 mins)
- 11:50 Betty Huser – Clerk, Elections (15 mins)
- 12:05 Lunch Break (55 mins)
- 1:00 Jeff Dickerson – CCSO – Civil/Patrol/Jail (30 mins)
- 1:30 Todd Dugdale – Land Dev Srvcs/Transfer Sta/Building Services (30 mins)
- 2:00 Jeff Auxier/Dawn Hunt – DA (20 mins)
- 2:20 Sue Martin – Assessor (15 mins)
- 3:35 Butch Guess - Fair (15 mins)
- 3:50 Casey Garrett – General Services/Parks (20 mins)
- 4:10 Mike Russel – Roads Department (20 mins)

Note: Mike Paul, Public Health Director, will present at the 5/17 Budget Committee Mtg

**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON**

BUDGET MEETING AGENDA

Thursday, May 17, 2018
10:00 am
Room 308, County Courthouse

10:00 Columbia County Budget

Budget Committee Discussion

Public Health FY19 Budget Presentation

Any Proposed Budget Adjustments

Approve Budget, Tax Rate and Debt Service Levy Amount

FY19 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 FY18. For the FY19 budget cycle, goals and performance metrics that tie to the mission will be included for each department/fund. The narrative document has been redesigned to facilitate these additions.

Budgeting to project two years

To make best possible decisions in the FY19 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 FY19 revenues and expenditures as well as for FY20 are requested.

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

Revenue uncertainty

Revenue side uncertainty is less prevalent this cycle due to it being the second year of the state biennial budget. 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 FY19 are the same as FY18.

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. Explanations must be noted beside new/higher expenditure requests in the initial budget relative FY18 appropriations.

Budgeting for capital costs

County-wide facility and fixed asset planning (for example vehicle rotation) will be rolled out in the FY19 budget process. Separate information on capital budgeting will be coming.

For the operating budget, Elected Officials and Department Heads should indicate departmental fixed asset outlays (fixed asset is defined as any item that costs over \$5,000 and lasts more than one year) for FY19 and FY20 in the budget grids.

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 the impact of adding capacity in support departments means administrative allocation rates will continue to be on a fairly steep % increase curve.

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.

FY18 year end fund balance and FY18 supplemental budgets

For Fund managers, use worksheets to be provided to project likely FY18 ending balances. This data will be included in the FY19 budget as beginning balances - typically a significant figure that can strongly impact budgetary choices.

This data is the principal source used for developing FY18 supplemental budgets for purposes of staying in compliance with Oregon local budget statutes.

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 FY19 budget process.

Process note

Because of the work required for implementing the new ERP financial system, transition the new chart of accounts structure and to new functionality for budgets and other related items, the FY19 budget process will start significantly earlier than typical with an aim of having the budget balanced in January.

We can also expect the FY20 budget cycle to be new and different as we take advantage of the new functionality.



FY19 Budget Calendar

<p style="text-align: center;">AUGUST</p>	<ul style="list-style-type: none"> • Admin Allocation forms out to support departments (due Sep 22) • Board feedback on Budget Principles (out to DHs/EOs by Aug 28) • Budget forms to DHs/EOs (out by Aug 16) • Updated Narrative format – feedback from Board/Mission (due Sep 29) • Capital Budget Forms to DHs/EOs (out by Aug 14)
<p style="text-align: center;">SEPTEMBER</p>	<ul style="list-style-type: none"> • DHs/EOs work up budget forms: personnel request + budget grid for FY19 and FY20 rev/xps; updated FY18 rev/xps projections (due Sep 29) • Capital projects and vehicle/equip prioritized lists from DHs/EOs (due Sep 6 & 7 in one on one meetings) • DHs/EOs schedule Sep one on one budget meetings with Finance (optional) • Finance prepare personnel projection workbook • Finance prepare prioritized Capital Improvement Plan (CIP) list
<p style="text-align: center;">OCTOBER</p>	<ul style="list-style-type: none"> • Prioritized CIP project list presentation (Oct 4 Board meeting) • Finance run Admin Allocation numbers; produce analytics for Board and DHs/EOs; discuss conversion to Internal Service Funds (Oct 18 Board meeting) • Finance consolidate initial budget request, capital projects and prepare personnel projections • Narrative formats to DHs/EOs (by Oct 4)
<p style="text-align: center;">NOVEMBER</p>	<ul style="list-style-type: none"> • Initial FY19 budget to Budget Officer (by Nov 6); design recommendation for budget balancing process including CIP (by Nov 9 for Board package) • Present initial FY19 budget to Board including CIP (Nov 14 Board meeting); decide on budget balancing process • Finance prepare budget balancing tools and get out to DHs/EOs (by Nov 29) • DHs/EOs work up new narrative, goals and performance metrics (Nov - Feb) • CCDA and Meadowview initial budgets created (by Nov 29)
<p style="text-align: center;">DECEMBER</p>	<ul style="list-style-type: none"> • Budget Balancing inputs worked up by DHs/EOs (due Dec 29) • Additional budget analysis requested by Board from Finance • DHs/EOs work up new narrative, goals and performance metrics (Nov - Feb)

JANUARY	<ul style="list-style-type: none"> • FY19 Budget Balancing options to Board including CIP (by Jan 18) • Board meeting to decide on FY19 Budget Balancing measures and CIP (Jan 24; add Jan 31 Board meeting if needed) • DHs/EOs work up new narrative, goals and performance metrics (Nov - Feb) • CCDA and Meadowview balanced budgets discussed with Board (by Jan 31)
FEBRUARY	<ul style="list-style-type: none"> • CIP project decisions to DHs/EOs (by Feb 2) • Finance finalize balanced FY19 budget with Board instructions (by Feb 19) • Balanced FY19 budget to DHs/EOs (by Feb 20) • DHs/EOs work up new narrative, goals and performance metrics (Nov - Feb) • DHs/EOs prepare CIP narratives and ongoing impact costs • CCDA and Meadowview FY19 budget message draft (by Feb 28)
MARCH	<ul style="list-style-type: none"> • Finance works on centrally produced financial analysis (by Mar 19) • DHs/EOs finalize narrative, goals and performance metrics based on balanced budget (by Mar 19) • DHs/EOs finalize CIP narratives and ongoing impact costs (by Mar 19) • Finance FY19 Budget Book Production • For FY18 Supplemental Budget, DH/EOs review FY18 projections and make any updates (by Mar 19) • CCDA and Meadowview FY19 budget books produced (by Mar 30)
APRIL	<ul style="list-style-type: none"> • Finance produces FY19 Budget Book (by Apr X – first half of Apr) • Budget Committee reviews FY19 County Operating and CIP Budget (Apr X) • Finance analyzes needs and prepares FY18 Supplemental Budget (County, CCDA, Meadowview) • Budget Committee reviews and approves CCDA (Apr X) and Meadowview (Apr Y) FY19 budgets
MAY	<ul style="list-style-type: none"> • Budget Committee approves FY19 Operating and CIP Budget (May X) • Finance notices approved FY19 Budgets • Board appropriates FY18 Supplemental Budget (as needed County, CCDA, Meadowview)
JUNE	<ul style="list-style-type: none"> • FY19 Budget Hearings (St Helens and Vernonia) • Board appropriates FY19 Budgets

Columbia County FY2018-19 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. This year the County budget process got started four months earlier than it typically does given the number of projects happening in the finance department (most notably the enterprise resource management projected scheduled to begin implementation in January 2018).

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 FY2018-19 budget year is the second 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.

This year, all Department Heads and Elected Officials reviewed their current budget year actual to budget numbers early (in September 2017) to make an initial prediction as to how they believe their pieces of the county-wide budget will finish out at year's end.

Individual budget components were developed and submitted to the Finance Director at the end of September. Each manager also projected out FY2019-20 revenues and expenditures as a reference for decision making for the upcoming year. The Finance Director developed reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other county-wide expenditures and unrestricted revenues.

In October, all the data was 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 from October until February. In the end, the proposed balanced budget presented on April 23, 2018, is one that assures continuity of service levels for the community, additional capacity in program and support services and targeted support of the Transit Fund.

Two Budget Committee meetings are scheduled. The first is April 23 and will include an opportunity for the public to comment on the proposed budget. The second is May 17 and it is expected that the FY19 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 north-western part of the county in Vernonia. The approved budget summary is published in community newspapers.

The FY2018-19 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 2018-2019 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 23 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 17 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 23](#)). 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 17](#))

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
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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 	√√		
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Other Exceptions

Involuntary Conversion / Natural Disaster (294.481)	<ul style="list-style-type: none"> • Any available funds may be spent, including unappropriated ending fund balance. • If public health/safety requires prompt action, executive officer may authorize expenditure by written order. 	√√		
Unnecessary Fund Elimination (294.353)	<ul style="list-style-type: none"> • Fund balance goes to General Fund unless otherwise provided when fund established 	√√		
Reducing Appropriations (294.471(1)(h))	<ul style="list-style-type: none"> • Optional - may choose just to spend less than appropriated. 			√√
	<ul style="list-style-type: none"> • Adopt supplemental at regular meeting if change is = or < 10%. 		√√	
	<ul style="list-style-type: none"> • Public hearing required before supplemental if budget changes more than 		√√	
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) • 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)	<ul style="list-style-type: none"> 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, 2018, and based upon the maximum for total expenditures for each fund as stated in the proposed budget.

The general fund budget is **\$22,460,906**.

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

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, 2018.

Thus I move that we approve the budget for the Year 2018-2019.

Columbia County



FY19 Proposed Budget

Section III:
General Fund

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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 (moved to fund 220 in FY15)	49 Land Development Services
09 Economic Development	50 Information Technology*
11 County Surveyor	51 Public Affairs*
12 District Attorney	56 Human Resources*
14 Justice Court	58 General Services*
15 Firing Range	60 Debt Service and Reserves

General Fund and the FY19 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. The trends in current revenue to current expense are also discussed there. In summary, for FY19, current expense exceeds current revenue by \$336,000.

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 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 FY19 proposed budget allocates 27.6% of its unrestricted resources to the CCSO.

The combined general fund revenue and expenditure from FY18 proposed budget back to FY16 Actuals, as required by Oregon local budget law, is summarized. The General Fund budget for FY19 is \$22,460,906. This represents an increase of less than 1% over the FY18 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 regained staffing levels approximately equivalent to FY11's levels. Just under three full time equivalents (FTEs) have been added for the new year.

The Fund Balance Analysis table look at the various fund balance categories and their trends over the last eight years. The County fund balance policy targets two months of operating revenues be left in the contingency + ending fund balance categories. The General Fund FY19 Proposed Budget has 2.00 worth of FY19 operating expense in reserve. Pivoting to higher FY20 expenditure levels, the reserve holds 1.80 months of the following year's FY20 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 FY19 proposed beginning balances are compared to the FY18 and FY17 actual balances in these same grant or reserve programs.

Each General Fund department is examined in detail with a narrative description of its operation, including goals; the budget summary including prior year data and head count information; and a detailed, line item level table of revenues and expenditures for the FY19 budgeted year, prior year FY18 budget and YTDs, and FY17 and FY16 previous year actuals.

FY19 General Fund Proposed Budget: Unrestricted Resources

Departments	FY19 Proposed Budget		FY18 Est Actuals		FY18 Budget		FY19 vs FY18 Est Actual		FY17 Actuals	
	\$ Unrest Needed	% 100-00 dollars	\$ Unrest Needed	% 100-00 dollars	\$ Unrest Needed	% 100-00 dollars	Increase or (Decrease) \$ need for GF	Increase or (Decrease) %	\$ Unrest Needed	% 100-00 dollars
Commissioners	574,740	5.0%	587,301	6.5%	612,385	5.2%	(12,561)	-2.1%	510,198	6.8%
Assessor's Dept	1,369,176	12.0%	1,302,217	14.4%	1,338,829	11.5%	66,959	5.1%	1,218,103	16.2%
Tax Office	297,244	2.6%	228,069	2.5%	263,875	2.3%	69,175	30.3%	204,625	2.7%
Clerk's Office	(120,281)	-1.1%	(124,286)	-1.4%	(103,566)	-0.9%	4,006	3.2%	(128,961)	-1.7%
Elections	176,271	1.5%	133,764	1.5%	178,485	1.5%	42,507	31.8%	204,941	2.7%
Sheriff's Office	2,162,125	18.9%	2,045,631	22.6%	2,095,356	17.9%	116,494	5.7%	1,704,843	22.7%
County Jail	1,000,000	8.7%	1,000,000	11.0%	1,000,000	8.6%	0	0.0%	1,000,000	13.3%
Economic Development	(234,804)	-2.1%	(89,544)	-1.0%	(41,311)	-0.4%	(145,260)	-162.2%	(117,106)	-1.6%
County Surveyor	143,135	1.3%	127,155	1.4%	128,340	1.1%	15,980	12.6%	81,092	1.1%
District Attorney	1,466,730	12.8%	1,433,099	15.8%	1,405,235	12.0%	33,630	2.3%	1,307,164	17.4%
Justice Court	18,393	0.2%	(22,130)	-0.2%	(27,323)	-0.2%	40,523	-183.1%	(36,455)	-0.5%
Firing Range	3,519	0.0%	(3,262)	0.0%	(631)	0.0%	(6,782)	207.9%	(2,457)	0.0%
Juvenile (Dept in Cmty Justice)	893,720	7.8%	752,506	8.3%	731,098	6.3%	141,214	18.8%	634,140	8.4%
County Counsel	11,401	0.1%	97,977	1.1%	226,020	1.9%	(86,576)	-88.4%	152,072	2.0%
Veterans	34,900	0.3%	34,673	0.4%	34,763	0.3%	226	0.7%	30,629	0.4%
Public Health	281,729	2.5%	204,709	2.3%	125,000	1.1%	77,021	37.6%	100,000	1.3%
Mediation	(10,706)	-0.1%	(8,726)	-0.1%	(16,532)	-0.1%	(1,980)	22.7%	(4,746)	-0.1%
Emergency Services	220,646	1.9%	122,947	1.4%	139,607	1.2%	97,700	79.5%	133,800	1.8%
Treasurer & Finance	(174,222)	-1.5%	162,510	1.8%	103,104	0.9%	(336,733)	-207.2%	(64,862)	-0.9%
Land Development Services	662,960	5.8%	713,795	7.9%	722,867	6.2%	(50,835)	-7.1%	659,163	8.8%
Information Technology	106,947	0.9%	128,109	1.4%	111,956	1.0%	(21,162)	-16.5%	79,952	1.1%
Public Affairs	12,869	0.1%	51,360	0.6%	52,020	0.4%	(38,491)	-74.9%	72,197	1.0%
Human Resources	48,368	0.4%	32,402	0.4%	51,035	0.4%	15,966	49.3%	33,415	0.4%
General Services	5,302	0.0%	157,146	1.7%	125,227	1.1%	(151,844)	-96.6%	(246,192)	-3.3%
Non-Dept		0.0%		0.0%		0.0%	0			0.0%
Departments Total*	8,950,162	78.2%	9,067,421	100.0%	9,255,836	79.3%	(130,822)	1.4%	7,525,554	100.0%
Effective Reserve Balances										
Contingency	988,516	8.6%			921,311	7.9%		0.0%		
Ending Balance	1,500,000	13.1%			1,500,000	12.8%		0.0%		
Total Reserve	2,488,516	17.9%			2,421,311	17.5%		0.0%		
Gen Fund Unrestricted Needs	11,438,678	100.0%	9,067,421	100.0%	11,677,147	100.0%		0.0%	7,525,554	100.0%
Beginning Unrestricted Balance	2,373,102		3,253,140		3,080,062			0.0%	3,935,174	
Beginning Restricted Balance	50,000		56,180		50,000			0.0%	36,215	
Non-Departmental Unrestricted	8,062,281		7,865,682		7,608,808			0.0%	7,346,277	
Non-Departmental Restricted	953,295		717,132		938,277			0.0%	308,051	
Available Resources	11,438,678		11,892,133		11,677,147		0	0.0%	11,625,718	
Surplus/(Deficit)	(0)		2,824,712		0				4,100,164	
CCSO Combined	3,162,125	27.6%	3,045,631	33.6%	3,095,356	26.5%			2,704,843	35.9%

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

Columbia County

General Fund Summary

	FY19	FY18	FY18	FY17	FY16
Revenues	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	2,373,102	3,253,140	3,080,062	3,935,174	3,548,780
Restricted Beginning Balance	451,610	847,024	605,742	922,897	1,194,615
Total Beginning Balance	2,824,712	4,100,164	3,685,804	4,858,071	4,743,395
Property Tax	6,974,411	6,630,797	6,556,019	6,304,750	6,115,817
Intergovernmental	1,035,370	1,183,430	1,000,263	982,317	1,186,866
Other Resources	52,500	51,454	52,526	59,211	60,989
Current Year Unrestricted	8,062,281	7,865,682	7,608,808	7,346,277	7,363,672
Intergovernmental	2,853,681	2,438,492	2,501,132	1,733,298	1,564,725
Fees, Permits, Fines, Service Charges	3,113,924	2,789,195	2,607,571	2,368,011	1,938,676
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	255,368	294,304	259,791	256,045	425,113
Current Year Restricted	6,222,973	5,521,992	5,368,494	4,357,354	3,928,514
Transfers from County Funds	5,290,190	4,412,454	4,412,204	4,062,340	3,437,549
Spec Pymt (from Component Unit)	60,750	1,234,395	1,261,589	1,563,143	2,103,729
Current Year Other Resources	5,350,940	5,646,850	5,673,794	5,625,483	5,541,278
Total Available Resources	22,460,906	23,134,687	22,336,900	22,187,185	21,576,859
Expenditures					
Salary	7,140,197	6,820,474	6,586,063	6,016,602	5,318,800
Benefits	3,759,459	3,392,625	3,404,697	2,632,387	2,389,865
PR Transfers (PERS Bond & Reserve)	<u>241,986</u>	<u>455,451</u>	<u>428,870</u>	<u>574,883</u>	<u>579,524</u>
Personnel	11,141,642	10,668,550	10,419,630	9,223,873	8,288,189
Materials & Services	3,789,954	3,777,456	3,285,744	2,608,382	2,356,468
Capital	403,749	454,684	974,312	385,937	610,733
Program Budget	15,335,345	14,900,691	14,679,687	12,218,192	11,255,390
Debt	968,287	2,075,649	2,102,268	2,395,955	2,912,618
Transfers Out (admin alloc)	2,393,349	1,718,202	1,718,202	1,677,915	1,304,720
Transfers Out (fund pymts)	1,275,408	1,615,434	1,415,432	1,794,959	1,246,060
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	19,972,390	20,309,976	19,915,589	18,087,021	16,718,788
Fund Contingency	988,516	0	921,311	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Total Fund Expenditures	22,460,906	20,309,976	22,336,900	18,087,021	16,718,788
Ending Fund Balance	0	2,824,712	0	4,100,164	4,858,071
No Mos Operating Reserve	2	2.35	2.12	4.16	5.48

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	98.76	
FY18 (no furloughs)	95.85	
FY17 (no furloughs)	91.92	CCSO = Sheriff's Office
FY16 (8 furlough days)	83.86	General Fund staff furlough except Sheriff's office and econ
*FY15 (12 furlough days)	78.84	General Fund staff furlough except Sheriff's office and econ
FY14 (26 furlough days)	95.66	General Fund staff furlough except CCSO and econ dev; CCS
FY13 (26 furlough days)	96.91	General Fund staff furlough except CCSO and econ dev; CCS
FY12 (26 furlough days)	109.24	General Fund staff furlough except CCSO and econ dev; CCS
FY11 (4 furlough days)	120.13	General Fund staff furlough except CCSO and econ dev; CCS

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.

	FY19 Budg beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Unrestricted Fund Balance	2,373,102	3,253,140	3,935,174	3,548,900	3,834,971	2,730,517	2,711,078	3,023,170
Non-Spendable (prepaids)	50,000	56,180	47,453	47,453	143,084	162,916	135,365	182,209
Assigned (cumulative PERS reserve)	0	0	0	0	232,055	0	0	0
Restricted Grants & Special Purpose	401,610	790,845	1,147,162	1,147,162	948,078	1,639,668	1,310,340	1,779,694
Total Beginning	2,824,712	4,100,164	4,858,071	4,743,515	5,158,189	4,533,100	4,156,782	4,985,074
Ending Fund Balance	3,014,858	2,824,712	4,100,164	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.

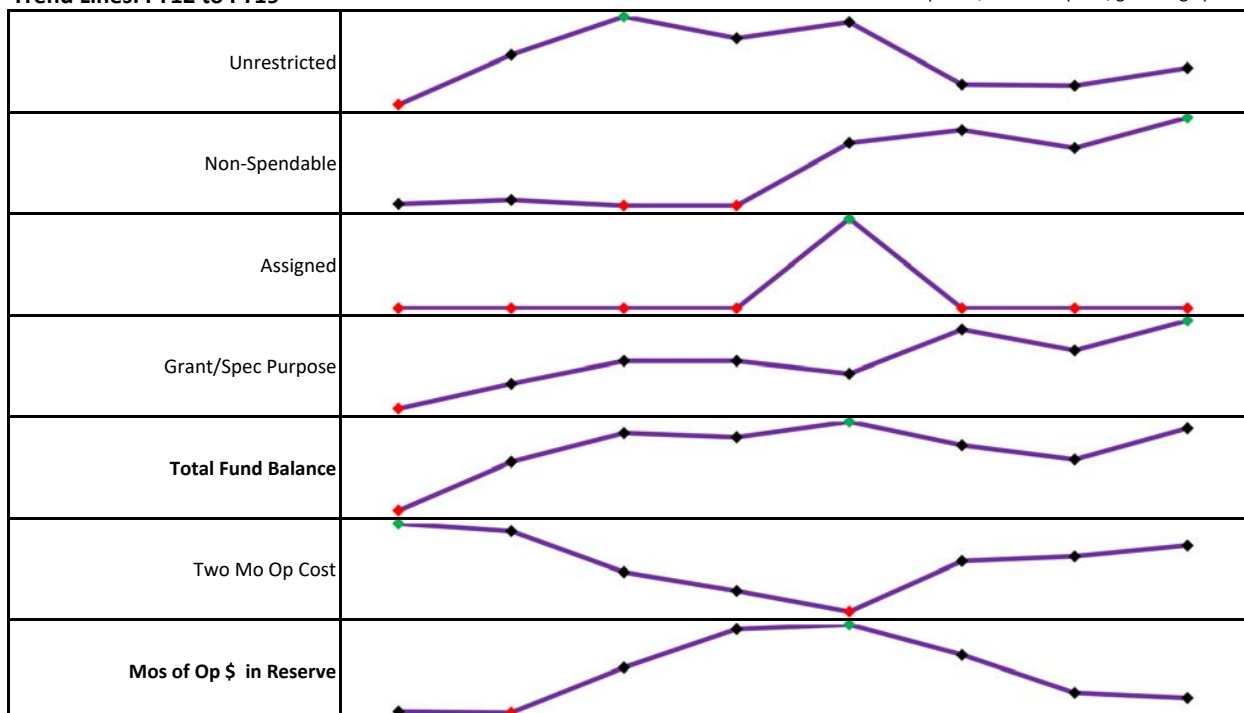
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	2,488,516	2,407,668	1,972,043	1,774,077	1,553,563	2,089,328	2,138,153	2,254,107
Months of Operating \$ in Reserve	2.00	1.97	3.30	4.44	4.57	3.67	2.55	2.41
Compliant with Policy?	yes	no	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Improving	Declining	Declining	Improving	Improving	Improving	Improving	Declining

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

	FY19 for 20	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	1.80	1.91	2.70	3.99	4.00	4.94	2.61	2.54

Trend Lines: FY12 to FY19

for period, red is low point, green high point



FY19 Proposed Budget

Summary of General Fund Carryover Estimate

	<u>FY19</u> <u>Beginning</u> <u>Balance</u> <u>Projection</u>	<u>FY18</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>	Change	<u>FY17</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>
Unrestricted Beginning Balance	2,373,102	3,253,140	-27.1%	3,941,053
<u>Restricted Beginning Balance</u>				
Non-spendable (prepaids)	50,000	56,180		36,215
O&C Title III Grant	0	153,602		153,602
Mediation Funds	8,726	4,746		8,606
Fair Facility Reserve	107,423	137,423		137,423
IT Reserve	0	30,000		30,000
Courthouse Building Reserve	10,000	0		0
Clerk Fund	31,931	28,660		32,975
Juvenile Harr Funds	129,440	128,240		126,948
Courthouse Improvements Loan	0	178,935		257,882
Lottery Funds Balance	96,690	93,568		93,142
Cultural Grant	0	18,270		22,824
HSEM (Emergency Mgt) Funds	17,400	17,400		17,400
Total Restricted	451,610	847,024	-46.7%	917,018
General Fund Beginning Balance	2,824,712	4,100,164	-31.1%	4,858,071

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
- O&C Federal Timber Payments or replacement Secure Rural Schools distributions
- State Shared Revenues: cigarette tax, liquor tax, amusement tax, state forestry timber revenue, state recreational marijuana sales tax, 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. Congress passed new SRS extension for two years in March 2018 at approximately the FY15 level.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
Maintain high service standard in all financial operations	Service <u> X </u> Engagement <u> </u> Connection <u> X </u> Innovation <u> </u>	<u>Service</u> – perform revenue receivable activity with high ethical and professional standards to be the best possible stewards of the County’s public resources <u>Connection</u> – utilize available resources to provide transparency for Community, staff and county payers regarding all county unrestricted resources.

Property taxes are budgeted at 5.2% higher than FY18’s anticipated current year property tax. This represents a combination of property tax coming in at a level 3% higher than expected receipts this year and an anticipated underlevy from the CCDA which will increase property taxes to the urban renewal area overlapping taxing districts.

An estimate of the county’s share of federal timber sales in the amount of \$356,000 is included. Note, this amount will increase once details of the distribution formula are known.

Because the CCDA road loan was fully paid off in FY18, reimbursement revenues from this County component unit will be much smaller this year, covering the actual cost of staff needed to administer the district.

A revenue source for the county in its fourth 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 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 \$527,000 of the SIP funding will be used to pay for current general fund operations.

Of note, the FY19 budgeted unrestricted beginning balance is \$2.4 million which is \$880,000 less than the actual FY18 beginning balance.

FY2017-2018 Accomplishments

The FY18 beginning unrestricted balance was \$173,000 higher than projected but was \$682,000 smaller than FY17's unrestricted beginning balance level.

In addition, revenue from a rock sale was included in the FY18 budget but will be deferred until FY19 so minerals revenue will come in significantly under budget.

FY18 was the first full year of the new local tax on recreational marijuana; the systems to collect and record the payment have worked exceedingly well. In addition, the County entered into an intergovernmental agreement with the City of Rainier and is collecting that jurisdiction's local marijuana taxes as well. Finally, the first year of state marijuana tax distributions started coming to the County; reliable estimates for the level of this revenue stream on a going forward basis will be refined over the next couple of years.

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

	FY19	FY18	FY18	FY17	FY16
Revenues	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	2,373,102	3,253,140	3,080,062	3,935,174	3,548,780
Restricted Beginning Balance	50,000	56,180	50,000	36,215	47,453
Total Beginning Balance	2,423,102	3,309,319	3,130,062	3,971,389	3,596,233
Property Tax	6,974,411	6,630,797	6,556,019	6,304,750	6,115,817
Intergovernmental	1,035,370	1,183,430	1,000,263	982,317	1,186,866
Other Resources	52,500	51,454	52,526	59,211	60,989
Current Year Unrestricted	8,062,281	7,865,682	7,608,808	7,346,277	7,363,672
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	275,760	25,526	275,600	24,001	22,251
Other Resources	181,000	182,500	166,500	167,701	258,998
Current Year Restricted	456,760	208,026	442,100	191,701	281,249
Transfers from County Funds	1,444,822	1,411,234	1,398,306	1,386,466	1,303,747
Spec Pymt (from Component Unit)	0	1,173,520	1,200,139	1,525,839	2,075,138
Current Year Other Resources	1,444,822	2,584,754	2,598,445	2,912,305	3,378,886
Total Available Resources	12,386,965	13,967,782	13,779,416	14,421,672	14,620,040

Columbia County General Fund General Revenue Account: 100-00

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				R11	Beginning Balance (Unrest)			
3,548,780	3,935,174	3,080,062	3,253,140	100-00-00-3001	Begin Unrestricted Cash Bal		1,685,843	2,373,102
3,548,780	3,935,174	3,080,062	3,253,140		Beginning Balance (Unrest) Totals:		1,685,843	2,373,102
				R15	Beginning Bal (Grants, Rsrve)			
0	0	0	0	100-00-00-3002	Assigned Beginning Cash Bal		0	0
47,453	36,215	50,000	56,180	100-00-00-3005	Non-spendable Beg'ng Cash Bal		50,000	50,000
47,453	36,215	50,000	56,180		Beginning Bal (Grants, Rsrve) Totals:		50,000	50,000
				R21	Fees Lic Perm Fines Unrest			
22,315	23,241	275,000	0	100-00-00-3040	Mineral Royalties/Land Sales		25,000	275,000
260	260	100	260	100-00-00-3251	Social Gaming License Fees		260	260
-325	500	500	500	100-00-00-3255	Road Vacation Fees-Gen Fund		500	500
22,251	24,001	275,600	760		Fees Lic Perm Fines Unrest Totals:		25,760	275,760
				R31	Grant: Fed Unrestricted			
30,633	29,073	25,000	0	100-00-00-3016	In-Lieu of Taxes Federal Paymt		29,000	29,000
579,995	387,330	400,000	403,231	100-00-00-3045	O&C Timber Receipts		370,500	356,250
610,628	416,403	425,000	403,231		Grant: Fed Unrestricted Totals:		399,500	385,250
				R32	Grant: State/Local Unrest			
10,049	7,270	7,400	9,026	100-00-00-3046	West OR Severance& Privil Tax		9,000	9,000
180,205	146,218	163,800	0	100-00-00-3050	State Forest Timber Revenue		150,000	150,000
-6,764	565	0	3,005	100-00-00-3055	County Forest Revenue		0	0
85,219	87,674	92,058	94,011	100-00-00-3060	Electric Co-Op Earnings Tax		93,000	93,000
249,983	268,298	253,005	163,244	100-00-00-3061	State Liquor Tax Receipts		281,520	281,520
45,891	44,447	48,000	24,312	100-00-00-3062	State Cigarette Tax Receipts		43,000	48,000
11,655	11,442	11,000	652	100-00-00-3063	State Amusement Tax Receipts		11,000	11,000
0	0	0	128,049	100-00-00-3064	State MJ tax County Share		24,000	57,600
576,238	565,914	575,263	422,299		Grant: State/Local Unrest Totals:		611,520	650,120
				R55	Transfer Revenue			
0	0	400,000	400,000	100-00-00-3072	Repayment of Interfund Loans		0	0
74,038	103,460	86,161	57,441	100-00-00-3075	Administrative Allocation Rev		86,161	86,161
2,319	2,697	2,418	1,040	100-00-00-3090	Reimbursement Projct Costs		2,500	2,500
701,544	756,365	787,629	0	100-00-00-3715	PERS Bond Savings		829,612	829,612
125,846	123,943	122,097	128,702	100-00-00-3716	SIP&CSV Transfer to Gen Fund		126,549	126,549
400,000	400,000	0	0	100-00-00-3717	SIP EconDev Transf to Gen Fund		0	400,000
1,303,747	1,386,466	998,306	187,183		Transfer Revenue Totals:		1,044,822	1,444,822
				R61	Other Resources (Unrestr)			
30,028	41,908	46,800	10,101	100-00-00-3020	Interest on Investments		45,000	45,000
7,730	2,647	2,726	2,726	100-00-00-3091	Courthouse Riverfront Lease		2,500	2,500
23,231	14,656	3,000	4,841	100-00-00-3120	Miscellaneous Revenue		5,000	5,000
60,989	59,211	52,526	17,669		Other Resources (Unrestr) Totals:		52,500	52,500
				R65	Other Resources (Restr)			
0	20,212	24,000	20,246	100-00-00-3017	Local Marijuana Tax		41,000	41,000
158,998	147,489	142,500	14,896	100-00-00-3100	Refund of Expenses		140,000	140,000
100,000	0	0	0	100-00-00-3110	Insurance Expense Reimburse		0	0
258,998	167,701	166,500	35,142		Other Resources (Restr) Totals:		181,000	181,000
				R71	Property Tax (Unrestr)			
5,838,135	6,071,874	6,279,219	6,093,891	100-00-00-3010	Property Taxes - Current		6,467,596	6,742,611
276,991	231,093	275,000	193,069	100-00-00-3015	Property Taxes - Prior Years		240,000	230,000
692	1,783	1,800	1,938	100-00-00-3022	Interest on Unsegregated Taxes		1,800	1,800
6,115,817	6,304,750	6,556,019	6,288,897		Property Tax (Unrestr) Totals:		6,709,396	6,974,411
				R85	Special Payments			
2,075,138	1,525,839	1,200,139	1,173,520	100-00-00-3098	Funds from Component Unit		0	0
2,075,138	1,525,839	1,200,139	1,173,520		Special Payments Totals:		0	0
14,620,040	14,421,672	13,579,416	12,038,020		REVENUES TOTALS:		10,760,341	12,386,965

Board of Commissioners - General Fund 100-01

The Columbia County Board of Commissioners is the legislative and executive authority for Columbia County. Operating out of the county seat of St. Helens, the Board is responsible for some of the most important topics that affect the ability of our community 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 Board of Commissioners connects with stakeholders in its decision making by seeking the participation and partnership of local cities, businesses, agencies and the public. The Board understands that this essential process helps 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 issues executive orders and passes ordinances and resolutions to establish county policies and decision-making principles. The Board does this 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 and expertise. These committees include, among others, the Budget Committee, the Planning Commission, the Citizen Transportation Advisory 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 Roads, 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 works closely with the elected Sheriff, Clerk, Assessor, Treasurer,

District Attorney and the Justice Court. The Board serves to guide and collaborate on efforts shared among these areas.

The Board of Commissioners office includes the Communications Department and Public Health Administration.

Members of the Columbia County Board of Commissioners focus much of their time on economic development, collaborating with local jurisdictions and agencies. Their efforts have produced results: in the last year, job growth in the county increased by 3.1 percent. The additions of the new \$64 million Cascades Inc. paper products manufacturing facility in St. Helens, and the expansion at Rightline Equipment Inc. certainly have added to this growth, with Cascades bringing in nearly 100 new jobs alone.

County commissioners recently approved of the transfer of county-managed W. Lane Road to the City of Scappoose, thereby aiding development in the area near the Scappoose Industrial Airpark. The road, which lies within the city's urban growth boundary, is also a key connector to the Oregon Manufacturing Innovation Center in development near the Airpark.

The city will improve the road, therefore advancing transportation options and access to OMIC. This will be a benefit to two Japanese companies that recently committed to membership at OMIC, Premier Jets, which purchased land near OMIC for a \$4.6 million facility for offices and hangars, and Precision Composites Technologies, which will move its operations to the area.

The transfer also allows the City of Scappoose and the Port of St. Helens to continue planning for economic growth at OMIC, such as the Port-proposed 90,000 square-foot building to accommodate research and development at OMIC.

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 and boards on behalf of Columbia County:

- Columbia County Fair Board liaison
- Northwest Ride Center
- Association of Oregon Counties: Health and Human Services, Legislative, Veterans, and Transportation committees
- National Association of Counties: Agriculture and Rural Affairs Steering Committee, Veterans Steering Committee
- Community Action Team
- Columbia 911 Communications District
- Northwest Oregon Housing Authority
- Northwest Area Commission on Transportation
- Columbia Pacific Economic Development District

- Citizen Transit Advisory Committee
- Columbia County Economic Team
- Retired Senior Volunteer Program Advisory Council
- Northwest Oregon Workforce Consortium
- Columbia County Traffic Safety Committee
- ODOT Public Transportation Advisory Committee
- Columbia Pacific Coordinate Care Organization

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
- Oregon Association of Counties: Treasurer, Legislative Committee, Board of Directors

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

Commissioner Magruder is the county chair for calendar year 2018. She 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: Natural Resources, Transportation and Community Development and Legislative committees, Board of Directors
- 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 Office Administrator distributes agendas, minutes and meeting recordings on the County website for the convenience of the public and performs other board office related duties.

FY2018-19 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Provide optimal leadership to residents, other government agencies and for departments within Columbia County Government	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Support and enhance Columbia County's internal administrative infrastructure; ensure critical financial management of county assets and resources
2) form committee to enhance safety and access to CZ Trail	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Provide residents with outdoor options to promote health and well-being Involve residents and experts in process Collaborate with cities, business to remove barriers that might exist Create cost-effective, sustainable solutions beneficial to all; promote tourism and thus economic development possibilities
3) Economic development	Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Service <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Consistently collaborate with Port of St Helens, CCET, CCDA, Col_Pac and other entities to build business opportunities and job growth Remain key stakeholder in OMIC Protect and diversify the economy of Columbia County; work with Columbia County Economic Team Improve economic and social well-being of residents; create jobs for residents; create tax advantages to bring new business to the county
4) transportation	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input type="checkbox"/>	Continue to serve and improve service for transit users with timely bus service between neighboring communities Work with ODOT and city of Scappoose to identify options for bypass to improve access to OMIC
5) Emergency Preparedness and resiliency	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input type="checkbox"/> Innovation <input type="checkbox"/>	Collaborate with regional and local partners to identify, fund preparedness programs
6) Strategic planning	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Set and relay priorities and goals for coming years; ensure employees and other stakeholders are working toward common goals Collaborate with cities and other partners to identify local aspirations; involve community to determine citizen priorities Develop relationships with local government, business and community groups to carry forward shared goals ensure employees and other stakeholders are Creatively and deliberately direct funding to respond to community needs and desires
7) Solid Waste	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Respond to changes in the solid waste industry regarding recycling Look to industry to find solutions within county in order to induce economic development and create jobs

FY2017-2018 Accomplishments

The Columbia County Board of Commissioners finalized Phase I of its Strategic Plan by adopting the county's mission, vision and values. Using the guiding principles of "Service, Engagement, Connection, Innovation, the board enlisted the entire county staff to envision personal and departmental core values as they applied to their individual jobs and to the county. From this, a vision for the county was developed, as well as a set of statements that define county values.

In an effort to reach more residents, the Board of Commissioners revived its "Chat with the Commissioner" series. Informal meetings were held in Clatskanie, Scappoose, Rainer and St. Helens, where people came to talk with Commissioners about general county business.

From a donation of \$6,000 to memorialize a friend, the county was able to apply for and receive a grant from the Oregon Parks and Recreation Department to improve access, safety and services along the 23-mile CZ Trail. The state's grant of \$75,000 will be matched with equal amount in labor and other donations from the county for a total of \$150,000 in total funding.

Along with that grant, the county approved an ordinance to form a new CZ Trail Advisory Committee to advise them and work on specific trail projects. Unlike other county advisory committees, people from nearby counties and cities are being recruited to help in the effort. Upcoming tasks will be reviewing a Concept Plan developed in the 2000s, possible acquisition or right-of-way of part of the trail in Vernonia connecting to the Banks-Vernonia Trail, and the use of a former logging camp as an equestrian camp.

New staff added to the county this year included a road department director, a purchasing agent, a surveyor, a public health administrator, and additional staff in the General Services department.

The Board adopted the 2017 Transportation System Plan, the county's guide to achieving an efficient and safe multi-modal transportation system to serve the needs of Columbia County residents, and to accommodate expected growth through 2035. The TSP also helps guide the planning and investment of transportation infrastructure in Columbia County and sets the policy framework for the system.

The Commission also voted to rezone 837 acres of agricultural land at Port Westward to industrial. The vote came after nearly five years of study, a remand from the land use board of appeals and significant amount of testimony from the public. The rezoning would allow for a broad spectrum of industrial uses, bringing further opportunities for economic development to the county.

In a first for the county, the Board approved providing \$10,000 to Portland Community College for local students to earn an Associate degree or certificate through the school's Future Connect program. The program provides scholarships and support to low-income students who

are the first in their family to attend college but face barriers to success. PCC plans to build an educational center near the Oregon Manufacturing Innovation Center (OMIC), bringing enhanced educational opportunities to county residents.

OMIC is modeled on the University of Sheffield's Advanced Manufacturing Research Centre in Sheffield, England. The Centre a model for research centers worldwide; OMIC will be the first of its kind in the U.S. supported by Boeing. The Columbia County Board of Commissioners is a key stakeholder in this effort, continuing to collaborate with OMIC leaders to ensure the Center will lead to further economic development in the county.

Following the State of Oregon's Public Health Modernization Plan, the county hired a Public Health Administrator to ensure basic public protections for residents and future generations. This new approach provides core public health functions while maintaining the flexibility needed to focus on new health challenges, including emerging infectious diseases, climate change, threats from human-caused and natural disasters, and an increase in chronic diseases. The new plan requires that all counties provide four functional programs, which include environmental health, communicable disease, access to clinical preventive services, and prevention and health promotion.

In the last year, the Board of Commissioners approved new members to the Solid Waste Advisory Committee and the Citizens Transit Advisory Committee, as well as appointing a new alternate to the Planning Commission.

Columbia County

General Fund Commissioners Account: 100-01

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	12,000	36,000	11,000	3	2,872
Other Resources	5,000	13,000	13,000	4,498	8,896
Current Year Restricted	17,000	49,000	24,000	4,501	11,768
Transfers In (Admin Alloc)	192,641	134,180	134,180	118,923	115,111
Spec Pymt (from Component Unit)	0	0	0	20,838	19,144
Current Year Other Resources	192,641	134,180	134,180	139,761	134,255
Total Available Resources	209,641	183,180	158,180	144,262	146,023
Expenditures					
Salary	366,250	369,972	366,981	337,487	313,114
Benefits	168,106	173,934	179,855	117,350	124,612
PR Transfers (PERS Bond & Reserve)	12,788	25,898	24,747	20,372	28,522
Personnel	547,145	569,804	571,584	475,209	466,248
Materials & Services	51,335	62,281	60,585	57,419	50,453
Capital	0	0	0	0	0
Program Budget	598,480	632,085	632,169	532,628	516,700
Debt	0	0	0	0	0
Transfers Out (admin alloc)	185,901	138,396	138,396	121,832	91,321
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	784,381	770,481	770,565	654,460	608,021
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(574,740)	(587,301)	(612,385)	(510,198)	(461,998)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	4.50
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
0	3	11,000	24,257	100-01-00-3250	Resource Impact Fee		11,000	12,000
0	3	11,000	24,257		Fees, Lic, Perm, Fines, Totals:		11,000	12,000
				R27	Fee,Srvce Chrg (Stat/Loc)			
2,872	0	0	0	100-01-00-3104	Reimb from State/Local Govt		0	0
2,872	0	0	0		Fee,Srvce Chrg (Stat/Loc) Totals:		0	0
				R55	Transfer Revenue			
115,111	118,923	134,180	89,453	100-01-00-3075	Admin Alloc		142,578	192,641
115,111	118,923	134,180	89,453		Transfer Revenue Totals:		142,578	192,641
				R65	Other Resources (Restr)			
8,896	4,498	13,000	1,313	100-01-00-3100	Refund of Expenses		5,000	5,000
8,896	4,498	13,000	1,313		Other Resources (Restr) Totals:		5,000	5,000
				R85	Special Payments			
19,144	20,838	0	0	100-01-00-3098	Reimb Component Unit		0	0
19,144	20,838	0	0		Special Payments Totals:		0	0
146,023	144,262	158,180	115,023		REVENUES TOTALS:		158,578	209,641
				E1	Personal Services			
250,963	260,757	264,902	177,776	100-01-00-4001	Commissioners	3.00	271,667	275,598
0	0	0	0	100-01-00-4013	Public Affairs Officer		0	0
62,151	66,772	66,921	45,048	100-01-00-4053	Board Secretary	1.00	70,651	71,684
0	9,929	35,159	23,224	100-01-00-4054	Office Specialist	0.50	39,471	18,769
0	29	0	0	100-01-00-4090	Overtime		200	200
19,392	15,678	31,077	20,212	100-01-00-4101	PERS ER		32,418	31,358
23,344	25,363	28,074	18,740	100-01-00-4102	FICA Tax		29,222	28,018
1,121	1,538	2,636	-478	100-01-00-4103	Worker's Compensation Ins.		2,784	2,804
65,097	62,659	94,031	59,535	100-01-00-4104	Insurance Benefits		96,013	83,767
128	132	183	89	100-01-00-4105	WBF		191	183
1,831	169	1,835	31	100-01-00-4106	Unemployment Insurance		0	0
13,700	11,811	22,019	14,231	100-01-00-4109	PERS EE 6%		22,919	21,975
437,726	454,837	546,837	358,408		Personal Services Totals:	4.50	565,536	534,356
				E2	Materials and Services			
0	112	0	491	100-01-00-4311	Cell Pone		0	750
671	779	2,000	1,326	100-01-00-4321	Office Supplies and Expenses		3,000	2,000
2,394	3,093	2,800	2,169	100-01-00-4322	Copier Maintenance		3,600	2,800
1,068	410	2,000	89	100-01-00-4327	Publication Subscriptions		2,000	2,000
0	0	0	79	100-01-00-4525	Software		25,000	0
1,940	5,268	2,000	4,701	100-01-00-4701	Advertising, Mktg, Printing		7,500	5,000
11,687	9,984	12,000	5,510	100-01-00-4710	Mileage		12,000	12,000
4,893	10,209	9,185	14,113	100-01-00-4720	Conferences and Training		9,500	9,185
10,350	6,617	13,000	0	100-01-00-4722	Reimbursable NACO & AOC exp		0	0
0	100	100	0	100-01-00-4730	Membership Dues		200	100
902	3,277	10,000	10,757	100-01-00-4839	Employee Recognition		10,000	10,000
0	0	1,500	2,059	100-01-00-4841	Contract Temporary Services		1,500	1,500
5,570	1,387	6,000	1,300	100-01-00-4850	Consultants and contractors		6,000	6,000
10,977	16,182	0	0	100-01-00-4901	Miscellaneous Expense		0	0
50,453	57,419	60,585	42,594		Materials and Services Totals:		80,300	51,335
				E5	Transfer Exp			
18,475	14,664	24,747	16,905	100-01-00-4107	PERS Bond		25,759	24,698
10,046	5,709	0	0	100-01-00-4108	PERS 822		0	-11,909
91,321	121,832	138,396	92,475	100-01-00-4593	Administrative Allocation		150,189	185,901
119,843	142,204	163,143	109,379		Transfer Exp Totals:		175,948	198,689
608,021	654,460	770,565	510,382		EXPENDITURES TOTALS:	4.50	821,784	784,381
-461,998	-510,198	-612,385	-395,359		Commissioners Totals:		-663,206	-574,740

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 there are a few additional services we provide 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:

- 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, and extend taxes.
- Process disqualifications from exemptions or special assessment and omitted property/clerical error actions.

The Cartography Section:

- Maintain current property ownership and cadastral maps.
- Review partition plats and subdivision plats, road dedications and vacations.
- Maintain taxing district boundaries and Department of Revenue Property Classification Memorandum orders.

The Appraisal Section:

- 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, and reappraising areas that fall below acceptable statistical standards as established by Oregon Administrative Rule.
- Inspect damaged and destroyed properties.
- Annually submit an appraisal plan to the Department of Revenue.
- Defend values at Board of Property Tax Appeal Hearings, and the Magistrate or Regular Division of the Oregon Tax Court.
- 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 and format situs addresses for consistency in WebMaps and LDS permitting software.
- Conducting countywide setup studies to recalculate market values annually. Developing and maintaining GIS, including maintenance of a public mapping website with various layers.
- 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Complete Reappraisal of the City of Vernonia and Rural Vernonia and Valuation of all New Construction in the County for the 2018-19 Tax Year.	Service ___X___ Engagement _X_ Connection __X_ Innovation ____	<u>Service</u> – Through reappraisal, we identify changes to properties since the last inspection and record them in our tax roll, allowing equity in valuation for the taxpayer and accuracy of tax revenue for taxing districts. <u>Engagement</u> – Physically inspecting property allows us to interact with taxpayers on their property where often they may ask questions regarding property tax laws. <u>Connection</u> – Often difficult conversations during field inspections with taxpayers gives us the opportunity to explain our purpose in a professional manner, often resulting in the taxpayer gaining a better understanding of our property tax system, even if they do not like it.
2) Recalculation Setups for all Residential Properties in Columbia County and Publishing a Summary of our Setup on our Website	Service ___X___ Engagement _X_ Connection __X_ Innovation ____	<u>Service</u> – Through recalculation, we use existing inventory to apply current market data, which assists us in maintaining 100% real market value as required by ORS 308.232, and results in fewer property tax appeals. <u>Engagement</u> – By publishing a summary of our setups on our website, taxpayers have a resource available to learn more about the methods and market data used to assess their property. <u>Connection</u> – Through our efforts to build working relationships with local builders, we are able to apply their knowledge of current methods of construction and trends within the market.

Goal	Mission	How Goal Furthers Mission Element(s)
3) Upgrade on Computer Assisted Appraisal Portion of our A&T Software and Fully Functional Tablets for Field Work	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<p><u>Service</u> – Upgraded software is written to assist us in meeting statutory requirements, including those that may have changed in recent years.</p> <p><u>Connection</u> – Use of tablets in the field will enable appraisers to better show taxpayers the data we currently have and make any necessary changes.</p> <p><u>Innovation</u> – By using fully functional tablets (able to take photos and immediately attach, calculate pre-trend value on-site), appraisals can be completed on-site resulting in better efficiency and productivity.</p>
4) Realignment of the six Appraisal Cycle Maintenance Area Boundaries to Balance Based on Time Needed to Complete Cycle Reappraisals	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<p><u>Service</u> – By analyzing the population and market changes through the last 30 years, we were able to move maintenance area boundaries to better distribute field inspections of similar properties.</p> <p><u>Innovation</u> – With the use of MS Access, we were able to pull data from our A&T Database, identify changes that needed to be made to specific areas, and develop a spreadsheet that our A&T Software Contractor was able to use to automate the changes. These changes will assist us in being able to continue cycle reappraisals without having too many accounts one year and too few the next.</p>
5) Full conversion from WordPerfect Office Software to Microsoft Office Software.	Service <input type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input type="checkbox"/>	<p><u>Engagement</u> – In an effort to take a proactive step in moving from WordPerfect to Microsoft Office, all staff members in our office had Microsoft Office Pro installed and WordPerfect removed from their computers. Only one station has WordPerfect remaining, and only until all historical documents and spreadsheets that need to be retained have been converted to either portable document format (pdf), Excel (xls) or Word (doc).</p> <p><u>Connection</u> – With the move to Microsoft Office Pro, our office is now using the software that is predominate among other agency partners and the public. This should result in more efficient sharing of documents among our partners, particularly when sharing via electronic methods.</p>
6) Implement mandatory use of new letterhead in Assessor's Office, which was designed to reflect conformity and unity among all County Departments	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<p><u>Service</u> – In connection with our conversion to Microsoft Word, we have converted our newly designed letterhead to a Word Template for ease of use by all staff members when letters or other documents need to be written. The new letterhead serves as a testament that our office is an integral part of the county as a whole.</p> <p><u>Innovation</u> – As part of the training for staff members, all older forms developed in WordPerfect are being converted to MS Word and will include the new letterhead. Staff will be trained to use the more advanced features of MS Word such as data forms and fillable forms and determine if there are additional forms we can create that will provide more efficiency and productivity.</p>

Goal	Mission	How Goal Furthers Mission Element(s)
7) Creating a professional and reader-friendly version of our Annual Ratio Study	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<p><u>Service</u> – Property sales are reviewed throughout the year to determine those that reflect true real market prices for use in our annual ratio study. The report is reviewed by the Dept. of Revenue to ensure our office is meeting statutory requirements to value all property at 100% real market value.</p> <p><u>Engagement</u> – By publishing our ratio study on our website, taxpayers have a resource to better understand how we determine market trends for property. The published report includes a narrative explaining the use of the study and reasons for the methods and trend decisions used in the study, rather than just the data itself.</p> <p><u>Connection</u> – When market data is limited, we use our connections to other related agencies, such as contractors, realtors and fee appraisers, to assist us in determining market trends.</p> <p><u>Innovation</u> – We continue to review and adjust the format of our ratio study to ensure it not only meets the requirements as set by Oregon Administrative Rule, but also reflects the professionalism of the staff members responsible for the analysis and conclusions published within the study.</p>
8) GIS Development	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<p><u>Service</u> –The increased desire for technological advances to perform our duties in a more efficient and productive manner means more reliance on our department’s GIS staff, both in data development & manipulation and in software support. New data layers and customized maps are built on an as-need basis. All layers of data is maintained for spatial and attribute accuracy.</p> <p><u>Engagement</u> - 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.</p> <p><u>Connection</u> - 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. Additional layers are created and added to the GIS system to meet county department needs. Current staff will perform any additional upgrades and changes.</p> <p><u>Innovation</u> - FY2017-18 saw the development of a county GIS User’s Group. Initially representatives from Assessor’s, Land Development Services, County Surveyor, Road Department, Information Technology, and County Commissioners met to brainstorm ideas for a unified county GIS system. GIS Staff explored ways to integrate GIS software with each department’s proprietary software in a working environment. GIS integration is expected to continue to expand.</p>

Goal	Mission	How Goal Furthers Mission Element(s)
9) Maintaining integrity with Situs Addresses across software systems	Service <input checked="" type="checkbox"/> Engagement _____ Connection <input checked="" type="checkbox"/> Innovation _____	<p><u>Service</u> - The necessity of having a single, cohesive situs address database was realized in FY2018. Land Development Services migrated from their historic permitting system Tidemark to Accela. The Accela software needed proprietary address, parcel and ownership (APO) information extracted from the Assessor's ORCATS and GIS databases. It was recognized that there were multiple data insertion points to this information, causing an unmatchable database field. The GIS staff standardized the situs address information based on multiple sources, and then took ownership of maintaining the integrity of this information.</p> <p><u>Connection</u> - Land Development Services migrated from their historic permitting system Tidemark to Accela. The Accela software needed proprietary address, parcel and ownership (APO) information extracted from the Assessor's ORCATS and GIS databases. It was recognized that there were multiple data insertion points to this information, causing an unmatchable database field. Departments worked together to develop a solution. Moving forward into subsequent FY's, as situs addresses are assigned by respective government agencies (cities and county), they will be incorporated into the A & T situs address database by GIS staff to ensure quality and continued standardization of the database to limit erroneous data input and standardized address formats.</p>
10) Provide exceptional public assistance	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<p><u>Service</u> – Our staff is comprised of many new hires over the last several years who are still learning the complexities of Oregon's Property Tax System. Continued education and training will be provided to ensure most taxpayer questions can be answered accurately by our support staff in the office or appraisers while in the field.</p> <p><u>Engagement</u> – By listening to the most common types of questions asked, training can be customized to enhance our engagement with the taxpayers of Columbia County.</p> <p><u>Connection</u> – In addition to gaining knowledge regarding the property tax system, some knowledge of related fields is necessary, such as land use, real estate, or recording, to know who the taxpayer should be referred to when they ask questions we cannot answer because it is not part of our expertise.</p> <p><u>Innovation</u> – As the use of technology becomes the preferred method to search for documents, data or answers, we continue to publish as much information as possible on our website. We anticipate that once we have converted to a new site, the information we provide will be easier to search for.</p>

FY2017-2018 Accomplishments

Administration Section

- Support staff processed 2,844 real property ownership changes based on recorded deeds and 170 manufactured dwelling ownership changes based on ownership

documents from the Building Codes Division of the Oregon Department of Consumer and Business Services.

- A total of 1283 Business and Floating Personal Property Returns were mailed and processed, and 153 farm and forest changes, such as new applications and disqualifications from special assessment were processed.
- Support staff took online training to become notary publics, restricting their services to manufactured dwelling documents necessary for changing ownership. This has assisted taxpayers in being able to complete these ownership changes more efficiently.
- The 2017-18 Assessment and Tax Roll was certified on October 5, 2017. The tax roll reflects the ultimate purpose for all the work the Assessor's Office staff has done throughout the year to ensure a timely and accurate roll is produced. There was a total of \$8,388,882,126 of real market value, \$5,109,900,511 of assessed value, resulting in total tax revenue of \$72,769,548 shared among all taxing districts in Columbia County.

GIS/Cartography Section

- Continued A & T mapping requirements in compliance with OR 308.245.
- An integration between Assessor's and Land Development Services software with GIS staff bi-weekly generating and providing the necessary APO files needed for the Accela permitting software.
- A pilot test was completed to link GIS software with some the Road Department's IRIS data. This dataset is viewable in the Web Mapping Application and shows limited bridge information and locations.
- Through a collaborative effort, historic road data was scanned, compiled and eventually linked to a GIS road layer. There is a sixty percent completion of this data layer under the guidance of the County Surveyor and GIS staff through a summer intern program. The Road Department provided the funding.
- Creation of a GIS data layer for the county surveying bearing tree records. Trained and deployed the maintenance of the layer to the County Surveyor. This is an on-going project with the County Surveyor.

Appraisal Section

- Appraisal Staff worked as a team to analyze market sales data and develop and/or update land schedules, local cost modifiers, adjustment factors and depreciation schedules for all residential properties in Columbia County as part of our annual Reappraisal and Recalculation Setup Study. A summary of the analysis and conclusions was created and published on our website.
- Appraisers completed a reappraisal of all residential properties within the city limits of Saint Helens. A total of \$2,514,370 of Real Market Value was added due to improvements found during the physical inspection of these properties.

- For the 2017-18 tax year, a total of \$87,994,170 of Real Market Value was added to the tax roll as a result of appraisals completed on newly constructed property throughout the county.
- The number of Request for Reviews decreased from 139 in 2016-17 to only 57 in 2017-18, while the Property Tax Appeals increased from 33 to 42. Appraisers reviewed the requests and defended the appeals, making recommendations for reductions where appropriate.

Columbia County

General Fund Assessor's Dept Account: 100-02

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	297,500	300,000	297,500	297,011	274,405
Fees, Permits, Fines, Service Charges	61,900	62,425	50,000	51,442	50,315
Other Resources	0	0	0	0	930
Current Year Restricted	359,400	362,425	347,500	348,453	325,650
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	359,400	362,425	347,500	348,453	325,650
Expenditures					
Salary	796,976	768,237	771,947	737,138	674,595
Benefits	441,738	430,554	447,040	381,961	356,142
PR Transfers (PERS Bond & Reserve)	27,828	52,055	52,055	77,410	72,050
Personnel	1,266,541	1,250,846	1,271,042	1,196,508	1,102,787
Materials & Services	69,994	54,217	55,708	42,568	39,939
Capital	82,000	80,000	80,000	74,628	72,289
Program Budget	1,418,535	1,385,063	1,406,750	1,313,704	1,215,015
Debt	0	0	0	0	0
Transfers Out (admin alloc)	310,040	279,578	279,578	252,852	184,312
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,728,576	1,664,642	1,686,329	1,566,555	1,399,327
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(1,369,176)	(1,302,217)	(1,338,829)	(1,218,103)	(1,073,677)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	12.50	
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

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
			R25	Fees, Lic, Perm, Fines,				
7,979	5,488	7,500	4,339	100-02-00-3250	Assessor's Fees		8,500	8,500
42,336	45,954	42,500	34,324	100-02-00-3251	GIS Information Revenue		50,000	50,000
0	0	0	990	100-02-00-3252	Mobile Home ODS		3,400	3,400
50,315	51,442	50,000	39,652	Fees, Lic, Perm, Fines, Totals:			61,900	61,900
			R36	Grant: State, Local				
274,405	297,011	297,500	151,007	100-02-16-3619	A&T Grant		305,000	297,500
274,405	297,011	297,500	151,007	Grant: State, Local Totals:			305,000	297,500
			R65	Other Resources (Restr)				
930	0	0	0	100-02-00-3122	Sale Surplus Assets		0	0
930	0	0	0	Other Resources (Restr) Totals:			0	0
325,650	348,453	347,500	190,660	REVENUES TOTALS:			366,900	359,400
			E1	Personal Services				
82,694	86,328	88,141	58,752	100-02-00-4001	Personnel-Admin	1.00	90,346	91,656
74,229	77,724	79,342	52,904	100-02-00-4015	Office Manager II	1.00	81,318	82,504
0	0	0	0	100-02-00-4022	Supervisor	1.00	77,064	73,320
55,888	59,910	62,824	41,600	100-02-00-4040	Sales Data Analyst	1.00	70,538	67,095
63,117	67,677	70,965	46,992	100-02-00-4041	GIS Programmer - Cartographer	1.00	79,674	82,335
168,848	181,158	247,447	126,287	100-02-00-4043	Property Appraiser II	4.00	324,497	250,135
49,052	104,564	104,955	106,471	100-02-00-4044	Property Appraiser I		0	0
62,284	49,944	0	0	100-02-00-4045	Property Appraiser Trainee		0	0
0	0	0	0	100-02-00-4049	GIS Technician	0.50	50,690	24,112
42,827	45,912	48,165	32,119	100-02-00-4055	Assessment Clerk III	1.00	54,038	51,402
18,507	0	0	12,772	100-02-00-4056	Assessment Clerk II	2.00	77,210	73,418
56,847	63,626	69,108	33,347	100-02-00-4057	Assessment Clerk I		0	0
301	295	1,000	316	100-02-00-4090	Overtime		1,000	1,000
37,563	44,132	67,243	44,578	100-02-00-4101	PERS ER		77,202	69,511
48,971	54,694	59,054	38,746	100-02-00-4102	FICA Tax		69,338	60,969
281	550	694	440	100-02-00-4103	Worker's Compensation Ins.		804	703
230,623	237,628	269,486	166,918	100-02-00-4104	Insurance Benefits		299,398	262,338
343	357	386	201	100-02-00-4105	WBF		453	398
3,934	369	3,860	64	100-02-00-4106	Unemployment Expense		0	0
34,426	44,231	46,317	30,667	100-02-00-4109	PERS EE 6%		54,383	47,819
1,030,737	1,119,099	1,218,987	793,175	Personal Services Totals:		12.50	1,407,953	1,238,713
			E2	Materials and Services				
2,929	3,490	3,000	2,059	100-02-00-4321	Office Supplies and Expenses		3,000	3,000
1,301	2,068	3,000	2,086	100-02-00-4322	Copier Maintenance		2,000	2,000
0	0	500	0	100-02-00-4330	Drafting Supplies		1,000	1,000
505	471	3,000	24	100-02-00-4350	Appraisal Supplies		3,000	3,000
239	384	0	0	100-02-00-4402	BOPTA expenses		0	0
3,337	5,814	6,000	0	100-02-00-4531	Computer Equip & Supplies		3,000	3,000
1,319	1,513	1,740	2,249	100-02-00-4588	GL and Property Insurance		2,474	2,474
1,429	2,891	3,000	879	100-02-00-4632	Appraisal Information		1,500	1,500
0	0	500	0	100-02-00-4633	GIS Mapping Services		500	500
7,350	6,900	7,000	0	100-02-00-4634	GIS Maint Expense		40,000	20,000
546	178	500	227	100-02-00-4710	Mileage		500	500
1,061	1,152	2,000	752	100-02-00-4711	Vehicle Fuel		2,000	2,000
12,869	10,685	13,968	9,312	100-02-00-4713	Vehicle Lease		14,000	14,000
831	1,367	3,000	531	100-02-00-4714	Vehicle Maintenance		3,000	3,000
4,449	5,255	7,500	3,655	100-02-00-4720	Conferences and Training		7,500	7,500
1,775	400	1,000	1,895	100-02-00-4730	Membership Dues		6,520	6,520
39,939	42,568	55,708	23,669	Materials and Services Totals:			89,994	69,994

Columbia County

General Fund Assessor's Dept

Account: 100-02

Department Budget Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>E3</u>	<u>Capital Outlay</u>			
72,289	74,628	80,000	53,767	100-02-00-5071	A&T Computer Software-Orcats		82,000	82,000
72,289	74,628	80,000	53,767		Capital Outlay Totals:		82,000	82,000
				<u>E5</u>	<u>Transfer Exp</u>			
46,804	56,031	52,055	36,525	100-02-00-4107	PERS Bond		61,120	53,743
25,246	21,378	0	0	100-02-00-4108	PERS 822		0	-25,915
184,312	252,852	279,578	186,386	100-02-00-4593	Administrative Allocation		255,897	310,040
256,362	330,261	331,634	222,910		Transfer Exp Totals:		317,017	337,868
1,399,327	1,566,555	1,686,329	1,093,521		EXPENDITURES TOTALS:	12.50	1,896,964	1,728,576
-1,073,677	-1,218,103	-1,338,829	-902,862		Assessor's Dept Totals:		-1,530,064	-1,369,176

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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Execute mandated tax collection activities according to statute and best practice	Service <u> X </u> Engagement <u> </u> Connection <u> </u> Innovation <u> X </u>	<u>Service</u> – assure that property tax collection is carried out according to Oregon statute <u>Innovation</u> - utilize best practice, including technology solutions, to achieve efficient services for the tax payer; focus on new website to re-organize and update content to serve the public
2) Establish paperless tax statement process	Service <u> </u> Engagement <u> </u> Connection <u> X </u> Innovation <u> X </u>	<u>Connection</u> - in first year that tax payers can opt into paperless tax statement offering, establish processes and procedures for new program <u>Innovation</u> – establish metrics to track use and success of program over time
3) Continuity of Operations Project	Service <u> X </u> Engagement <u> </u> Connection <u> </u> Innovation <u> X </u>	<u>Service</u> – assure that the tax collection operation will be able to meet its goals long term and under emergency conditions <u>Innovation</u> – Seek our creative ways to assure physical plan operations under emergency conditions as well as ongoing trained staff capacity levels in the context of the “greying” workforce

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 \$275,000)
- 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
- Research return mail and attempt to locate correct mailing addresses by using elections address list and other resources available.

- Upload tax overpayments to accounting system for checks that will reduce hours processing manually.

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.

FY2017-2018 Accomplishments

From July through February, the Tax Office processed 45,946 tax receipt transactions; of these, 10,040 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 5,773 mailing address changes, identified 29 bankruptcies, sent 395 tax letters intent to warrant and deeded 7 foreclosures. We expect to issue approximately 200 warrants before the fiscal year closes for taxpayers with delinquent personal property tax accounts.

From a cash footprint perspective, the first eight months of last year resulted in \$19.8 million in mailed in tax payments processed through our scanner technology, \$22.7 million in payments made at the counter, \$2.4 million payments made at the St Helens Credit Union, \$1.1 web-based credit card or e-check payments of which 651 transactions were credit cards and 237 e-checks. There were \$22.4 million in payments routed by mortgage services companies for a total of \$68.4 million in property tax paid by county taxpayers.

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.

Because of the nature of the daily cashiering function of the tax department, staff worked with colleagues in the Assessor's Office and Surveyor's Office to consolidate their cashiering needs into the daily tax operation. This collaboration takes advantage of the cashiering skills of tax staff and internal controls strengths necessarily built into the tax operation as well as adds efficiencies to the operations in those two departments.

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.
- Re-vamped the telephone messaging system for better customer service
- Moved the tax statement printing and mailing to reduce postage and allow taxpayers to receive their statements by email thus reducing postage and labor. Currently there are 284 tax accounts signed up to receive electronic tax statements.

Columbia County

General Fund

Tax Office Account: 100-03

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	53,000	55,000	52,500	55,762	52,142
Fees, Permits, Fines, Service Charges	21,100	19,388	21,100	20,941	23,534
Other Resources	8,000	2,000	0	0	0
Current Year Restricted	82,100	76,388	73,600	76,703	75,675
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	82,100	76,388	73,600	76,703	75,675
Expenditures					
Salary	129,255	99,729	102,229	86,294	87,177
Benefits	85,788	63,703	63,703	46,766	40,034
PR Transfers (PERS Bond & Reserve)	4,513	6,725	6,725	7,590	9,361
Personnel	219,556	170,157	172,657	140,651	136,572
Materials & Services	59,750	63,892	94,410	64,064	50,615
Capital	0	0	0	0	0
Program Budget	279,306	234,050	267,067	204,715	187,187
Debt	0	0	0	0	0
Transfers Out (admin alloc)	100,038	70,407	70,407	76,613	56,289
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	379,344	304,457	337,475	281,328	243,477
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(297,244)	(228,069)	(263,875)	(204,625)	(167,801)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	2.30
FY18 (no furloughs)	1.75
FY17 (no furloughs)	1.75
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

2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
1,100	2,201	1,100	0	100-03-00-3250	Data Processing Fees		1,100	1,100
22,434	18,741	20,000	14,344	100-03-00-3255	Tax Collection Fees		20,000	20,000
23,534	20,941	21,100	14,344		Fees, Lic, Perm, Fines, Totals:		21,100	21,100
				R36	Grant: State, Local			
52,142	55,762	52,500	29,463	100-03-16-3619	A&T Grant		55,000	53,000
52,142	55,762	52,500	29,463		Grant: State, Local Totals:		55,000	53,000
				R65	Other Resources (Restr)			
0	0	0	0	100-03-00-3100	Refund of Expenses		8,000	8,000
0	0	0	0		Other Resources (Restr) Totals:		8,000	8,000
75,675	76,703	73,600	43,807		REVENUES TOTALS:		84,100	82,100
				E1	Personal Services			
5,541	5,782	6,043	3,973	100-03-00-4002	Director, Finance and Taxation	0.05	6,187	6,275
55,261	52,453	63,570	41,160	100-03-00-4011	Tax Collector	0.85	67,110	68,088
2,476	2,644	2,719	1,813	100-03-00-4050	Accountant I	0.05	3,053	2,905
1,750	1,926	2,017	1,312	100-03-00-4056	Accounting Clerk II	0.50	2,269	21,632
20,396	21,872	24,380	16,131	100-03-00-4057	Accounting Clerk I	0.85	50,597	29,355
1,430	1,313	2,500	0	100-03-00-4085	Extra Help		0	0
324	305	1,000	596	100-03-00-4090	Overtime		1,000	1,000
6,744	6,426	11,627	10,321	100-03-00-4101	PERS ER		14,067	14,066
6,822	6,817	7,821	5,158	100-03-00-4102	FICA Tax		9,962	9,888
45	68	99	31	100-03-00-4103	Worker's Compensation Ins.		124	123
21,400	29,074	37,611	24,780	100-03-00-4104	Insurance Benefits		58,810	53,891
49	46	51	28	100-03-00-4105	WBF		65	65
514	43	511	8	100-03-00-4106	Unemployment Insurance		0	0
4,459	4,292	5,984	6,099	100-03-00-4109	PERS EE 6%		7,813	7,755
127,211	133,060	165,932	111,410		Personal Services Totals:	2.30	221,058	215,043
				E2	Materials and Services			
1,993	3,029	4,500	2,008	100-03-00-4320	Postage		4,500	3,500
572	271	600	798	100-03-00-4321	Office Supplies and Expenses		600	550
522	760	800	422	100-03-00-4322	Copier Maintenance		900	800
1,210	1,067	1,500	605	100-03-00-4323	Machine Maint & Repair		1,500	1,350
0	0	0	0	100-03-00-4510	Clerk Fees		10,000	9,000
0	408	2,000	455	100-03-00-4520	Accounting Software		2,000	1,500
1,049	3,835	5,000	1,373	100-03-00-4522	Small Equipment		5,000	2,000
95	42	100	105	100-03-00-4550	Reference Materials		100	100
16,400	10,089	18,000	8,315	100-03-00-4551	Foreclosure Lien Holder Search		12,200	9,700
910	1,335	1,200	0	100-03-00-4553	Microfiche Services		1,500	1,500
3,949	2,897	5,000	980	100-03-00-4554	Tax Statement Printing		4,300	3,800
15,324	12,488	15,000	12,801	100-03-00-4555	Tax Statment Mailing Service		12,000	9,000
150	200	200	400	100-03-00-4588	Fidelity Bond-Tax Collector		200	200
561	1,616	2,000	674	100-03-00-4701	Advertising		2,000	1,800
0	0	0	0	100-03-00-4705	Banking Services		100	100
385	387	500	98	100-03-00-4710	Mileage		700	700
2,463	2,996	4,500	3,973	100-03-00-4720	Conferences and Training		4,500	3,000
135	135	150	0	100-03-00-4730	Membership Dues		150	150
4,898	22,509	33,360	9,887	100-03-00-4841	Contract Temporary Services		3,000	11,000
50,615	64,064	94,410	42,895		Materials and Services Totals:		65,250	59,750
				E5	Transfer Exp			
6,091	5,516	6,725	7,112	100-03-00-4107	PERS Bond		8,781	8,716
3,270	2,074	0	0	100-03-00-4108	PERS 822		0	-4,203
56,289	76,613	70,407	46,938	100-03-00-4593	Administrative Allocation		81,357	100,038
65,651	84,203	77,133	54,051		Transfer Exp Totals:		90,138	104,551
243,477	281,328	337,475	208,356		EXPENDITURES TOTALS:	2.30	376,446	379,344
-167,801	-204,624	-263,875	-164,548		Tax Office Totals:		-292,346	-297,244

County Clerks 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 includes 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 Attorneys, Military Discharge documents are also recorded and maintained in the County Clerk's Office

Other services include the issuing of Marriage Licenses, Death Certificates, Processing of Passport Applications, Managing and coordination of Board of Property Tax Appeals. Provide research assistance for a wide variety of recorded documents.

The County Information phone line is covered by the Clerk's office, where staff directs calls to various County offices as well as requests in finding outside County agencies and businesses.

Sorting and distribution of the incoming mail and packages from the US Postal Service, FedEx, and UPS are performed daily.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) E-Recording	Service ___X___ Engagement ___ Connection ___ Innovation ___	<u>Service</u> – Customers are able to record their documents online through “E-recording”. This service is efficient and faster for customers and the Clerk's office. <u>Highlight:</u> We anticipate a continued increase in recording for Real Property Documents. With additional subdivisions on track for recording.
2) Passports	Service ___X___ Engagement _X_ Connection ___ Innovation ___	<u>Service</u> – Provide passport services to customers. <u>Engagement</u> - The Clerk's office is the only Passport Acceptance Agency in Columbia County. <u>Highlight:</u> The outlook is for continued increase in passport applications and with the new acceptance fee increase by the Passport Agency the Clerk's office will see an increase in revenue.
3) Implement Online Marriage License Applications	Service ___X___ Engagement _X_ Connection ___ Innovation ___	<u>Service</u> –Online marriage application. Customers are able to fill out applications online from home, and then pay at the Clerk's office. <u>Engagement</u> - Provides convenience and ease for our customers

Goal	Mission	How Goal Furthers Mission Element(s)
4) Website Improvement	Service ___X___ Engagement ___X___ Connection _____ Innovation _____	<u>Service</u> –Improve information and readability for our customers <u>Engagement</u> - Customers will be able to find frequently asked questions with ease. Hope to create a more interactive site with links to pertinent information
5) Staff Resources	Service ___X___ Engagement _____ Connection _____ Innovation _____	<u>Service</u> - With an additional part time staff member implementation of the following would be possible: Offering passport pictures on site, creating added service for customers and increased revenue for the County. (One stop shopping) Scanning and indexing older documents from microfiche, and old deed books. This would provide immediate access to older recorded documents eliminating the need to handle fragile microfiche and deed books. In general, it would give us the ability to provide better customer service to our customers as a whole.

FY2017-2018 Accomplishments

E-RECORDING:

E- Recording was a success this year, the process of recording documents was done efficiently and faster online. Customers loved the new process. Oregon State Statutes regarding recording were followed.

PASSPORT APPLICATIONS:

The demand for passports increased again this fiscal year with 676 processed by the Clerk's office.

RECORDING DOCUMENT INCREASE:

The total number of documents recorded for fiscal year 2017-18 increased by 1046 from prior fiscal year.

Columbia County

General Fund

County Clerk

Account: 100-04

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	31,931	28,660	23,181	32,975	28,678
Total Beginning Balance	31,931	28,660	23,181	32,975	28,678
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	460,760	451,719	451,728	441,464	394,489
Other Resources	408	411	269	421	222
Current Year Restricted	461,168	452,130	451,996	441,886	394,711
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	493,099	480,791	475,178	474,861	423,390
Expenditures					
Salary	140,527	145,526	147,875	137,332	133,504
Benefits	73,662	71,127	71,127	62,878	64,228
PR Transfers (PERS Bond & Reserve)	4,907	9,022	9,022	14,425	16,105
Personnel	219,096	225,675	228,023	214,635	213,837
Materials & Services	48,047	52,661	62,920	34,717	22,917
Capital	10,000	5,000	7,500	8,755	0
Program Budget	277,143	283,336	298,443	258,107	236,754
Debt	0	0	0	0	0
Transfers Out (admin alloc)	95,675	73,168	73,168	87,793	64,251
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	372,819	356,504	371,612	345,900	301,005
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	94,953	92,355	80,385	100,301	89,409
Restr Funds Carried Forward	25,328	31,931	23,181	28,660	32,975

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

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	2.00
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>			
28,678	32,975	23,181	28,660	100-04-01-3004	Clerk Recording Fund		31,931	31,931
28,678	32,975	23,181	28,660		Beginning Bal (Grants, Rsrve) Totals:		31,931	31,931
				<u>R21</u>	<u>Fees Lic Perm Fines Unrest</u>			
325,858	379,962	387,600	258,120	100-04-00-3250	Clerk's Fees		395,352	395,352
12,249	17,246	17,281	11,082	100-04-00-3251	Document Charges		17,626	17,626
4,705	5,107	5,253	3,462	100-04-00-3252	Clerk's 5% of Surveyor Fees		5,358	5,358
24,615	27,475	29,870	17,920	100-04-00-3253	Death Certificates		30,467	30,467
450	475	475	325	100-04-00-3255	Liquor Licenses		485	485
4,704	5,106	5,253	3,462	100-04-00-3256	GIS Handling Fee		5,358	5,358
16,011	158	0	46	100-04-00-3257	Clerk's Dog License Fee		0	0
388,591	435,528	445,732	294,416		Fees Lic Perm Fines Unrest Totals:		454,646	454,646
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
5,228	5,787	5,871	3,955	100-04-01-3257	A&T 5% Recording Fee		5,988	5,988
5,228	5,787	5,871	3,955		Fees, Lic, Perm, Fines, Totals:		5,988	5,988
				<u>R27</u>	<u>Fee, Srvce Chrg (Stat/Loc)</u>			
671	149	125	112	100-04-00-3041	ATM service fee		125	125
671	149	125	112		Fee, Srvce Chrg (Stat/Loc) Totals:		125	125
				<u>R55</u>	<u>Transfer Revenue</u>			
				<u>R65</u>	<u>Other Resources (Restr)</u>			
30	0	0	12	100-04-00-3100	Reimb of Exps		0	0
193	421	269	158	100-04-01-3020	Records Interest		408	408
222	421	269	170		Other Resources (Restr) Totals:		408	408
423,390	474,861	475,178	327,313		REVENUES TOTALS:		493,099	493,099

Columbia County

General Fund County Clerk

Account: 100-04

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
E1 Personal Services								
77,717	81,144	82,846	55,232	100-04-00-4001	Personnel	1.00	84,926	86,154
44,774	48,008	50,442	33,412	100-04-00-4052	Administrative Assistant	1.00	56,638	53,874
10,938	8,175	14,087	7,957	100-04-00-4085	Temp Help		14,087	0
75	4	500	0	100-04-00-4090	Overtime		500	500
10,890	11,190	15,427	10,817	100-04-00-4101	PERS ER		16,168	16,143
9,949	10,233	11,312	7,282	100-04-00-4102	FICA Tax		11,946	10,750
56	108	143	52	100-04-00-4103	Worker's Compensation Ins.		148	134
34,491	32,971	35,404	23,406	100-04-00-4104	Insurance Benefits		38,133	38,133
71	67	74	41	100-04-00-4105	WBF		78	70
782	69	739	12	100-04-00-4106	Unemployment Insurance		0	0
7,989	8,240	8,027	5,796	100-04-00-4109	PERS EE 6%		8,524	8,432
197,732	200,210	219,001	144,007		Personal Services Totals:	2.00	231,148	214,189
E2 Materials and Services								
938	684	300	898	100-04-00-4321	Supplies		750	750
2,191	1,959	2,400	1,453	100-04-00-4322	Copier Maintenance		2,200	2,200
0	1,162	1,690	1,175	100-04-00-4402	BOPTA Expense		1,700	1,700
13,097	20,032	17,240	14,030	100-04-00-4520	Clerk's System Annual Maint		20,847	20,847
2,320	386	5,000	3,024	100-04-00-4522	Small Equipment		3,000	3,000
0	0	1,200	0	100-04-00-4525	Software		1,200	1,200
0	119	0	0	100-04-00-4530	Medical Invest. & Assistants		0	0
0	0	1,000	0	100-04-00-4531	Fees & Exp-Med Investigator		1,000	1,000
0	0	1,500	1,780	100-04-00-4634	Book Binding & Repair		2,800	2,800
374	675	800	256	100-04-00-4710	Mileage		800	800
1,371	1,334	1,400	1,417	100-04-00-4720	Conferences and Training		1,400	1,400
250	350	350	250	100-04-00-4730	Membership Dues		350	350
1,253	6,247	5,000	0	100-04-00-4740	Film and Supplies		5,000	5,000
0	0	22,040	0	100-04-00-4841	Temporary Help		22,000	4,000
181	198	2,000	0	100-04-01-4635	Equipment Repair		2,000	2,000
942	1,570	1,000	0	100-04-01-4870	Recording Fund Expenses		1,000	1,000
22,917	34,717	62,920	24,282		Materials and Services Totals:		66,047	48,047
E3 Capital Outlay								
0	0	7,500	0	100-04-00-5002	Capital Equipment		5,000	0
0	8,755	0	0	100-04-01-5001	Capital Recording Fund		10,000	10,000
0	8,755	7,500	0		Capital Outlay Totals:		15,000	10,000
E5 Transfer Exp								
10,444	10,442	9,022	6,894	100-04-00-4107	PERS Bond		9,580	9,476
5,662	3,983	0	0	100-04-00-4108	PERS 822		0	-4,570
64,251	87,793	73,168	48,779	100-04-00-4593	Administrative Allocation		76,693	95,675
80,356	102,218	82,190	55,673		Transfer Exp Totals:		86,272	100,582
301,005	345,900	371,612	223,962		EXPENDITURES TOTALS:	2.00	398,468	372,819
122,385	128,961	103,566	103,351		Clerk's Office Totals:		94,631	120,281

Elections Office - General Fund 100-05

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

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Decrease Non delivered / inactive ballot rates below 2%	Service _____XX Engagement ___XX Connection ___XX Innovation _____	<u>Service</u> : Decreased non delivered or inactive ballots reduce material and handling costs <u>Engagement and Connection</u> : Reducing replacement or supplemental ballots (due to address change) reduces voter frustration or confusion.
2) Primary and General Election cost of \$1.25 / registered voter	Service _____XX Engagement _____ Connection _____ Innovation ___XX	<u>Service and Innovation</u> : Responsible use of taxpayer money through the improvement of existing or the incorporating of new processes
3) Website updates to include petition tracking and/or archive.	Service _____ Engagement _____ Connection ___XX Innovation ___XX	<u>Connection and Innovation</u> : Increasing transparency of petition process by posting relevant filings and status updates.

FY2017-2018 Accomplishments

The following elections were conducted:

- **November 2017 Special Election** (Portland Community College Bond Measure)
- **January 2018 Oregon Special Election** (State Measure 101)
- **May 2018 Primary Election**
In progress at this time of writing.
- **May 2018 Recall Election** (Clatskanie School District)
In progress at this time of writing.

Voter registration. Current voter registration increased 5% to 37,000 voters since the start of FY 2017-2018.

Introduction of new tabulation system, streamlining of processes. Use of a more modern tabulation system this year has enabled a streamlining and improvement of processes. Ballot

handling is more now efficient while still maintaining accuracies. Election costs for the past 2 elections has dropped to \$0.85/registered voter. This is 20% lower than the average cost of seven similar class elections held over the last 4 years.

Columbia County

General Fund

Elections Account: 100-05

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	13,000	40,992	0	13,544	0
Fees, Permits, Fines, Service Charges	16,000	4,000	16,000	11,190	16,994
Other Resources	0	0	0	0	0
Current Year Restricted	29,000	44,992	16,000	24,734	16,994
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	29,000	44,992	16,000	24,734	16,994
Expenditures					
Salary	62,413	58,557	58,557	56,449	57,323
Benefits	14,810	14,235	14,235	11,844	10,609
PR Transfers (PERS Bond & Reserve)	2,179	3,949	3,949	5,931	6,629
Personnel	79,403	76,741	76,741	74,223	74,561
Materials & Services	52,550	40,621	56,350	78,874	41,324
Capital	6,749	6,749	6,749	6,749	6,749
Program Budget	138,702	124,111	139,840	159,847	122,635
Debt	0	0	0	0	0
Transfers Out (admin alloc)	66,569	54,645	54,645	69,828	46,676
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	205,271	178,756	194,485	229,675	169,310
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(176,271)	(133,764)	(178,485)	(204,941)	(152,317)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	0.85
FY18 (no furloughs)	0.85
FY17 (no furloughs)	0.85
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
4,298	5,139	4,000	4,955	100-05-00-3250	Election Costs Reimb - State		4,000	4,000
12,696	6,051	12,000	0	100-05-00-3251	Election Costs Reimb - Local		12,000	12,000
0	13,544	0	41,022	100-05-00-3253	Election Costs Reimb - Dist		13,000	13,000
16,994	24,734	16,000	45,977		Fees, Lic, Perm, Fines, Totals:		29,000	29,000
16,994	24,734	16,000	45,977		REVENUES TOTALS:		29,000	29,000
				<u>E1</u>	<u>Personal Services</u>			
46,583	54,172	56,557	38,976	100-05-00-4022	Elections Supervisor	0.85	67,245	60,413
5,075	19	0	0	100-05-00-4085	Part-Time Help		0	0
5,665	2,257	2,000	656	100-05-00-4090	Overtime		2,000	2,000
2,607	2,641	4,210	2,759	100-05-00-4101	PERS ER		4,979	4,488
4,387	4,301	4,480	3,018	100-05-00-4102	FICA Tax		5,297	4,775
14	54	57	18	100-05-00-4103	Worker's Compensation Ins.		66	59
86	1,411	1,653	1,055	100-05-00-4104	Insurance Benefits		1,814	1,713
33	23	29	14	100-05-00-4105	WBF		35	31
299	28	293	4	100-05-00-4106	Unemployment Insurance		0	0
3,183	3,386	3,513	2,296	100-05-00-4109	PERS EE 6%		4,155	3,745
67,933	68,292	72,792	48,798		Personal Services Totals:	0.85	85,590	77,224
				<u>E2</u>	<u>Materials and Services</u>			
133	56	1,000	360	100-05-00-4321	Office Supplies and Expenses		3,100	3,100
5	52	500	8	100-05-00-4322	Copier Maintenance		100	100
99	163	1,000	0	100-05-00-4710	Mileage		1,000	500
489	476	1,000	848	100-05-00-4720	Conferences and Training		1,000	1,000
0	0	100	0	100-05-00-4730	Membership Dues		100	100
7,240	0	0	0	100-05-00-4751	Service Agreement		0	0
0	0	250	0	100-05-00-4754	Misc election supplies		250	250
33,359	78,127	50,000	48,105	100-05-00-4761	Election Distri/County Portion		45,000	45,000
0	0	2,500	0	100-05-00-4763	Local District Elections		2,500	2,500
41,324	78,874	56,350	49,321		Materials and Services Totals:		53,050	52,550
				<u>E3</u>	<u>Capital Outlay</u>			
6,749	6,749	6,749	0	100-05-00-5015	OCVR		6,749	6,749
6,749	6,749	6,749	0		Capital Outlay Totals:		6,749	6,749
				<u>E5</u>	<u>Transfer Exp</u>			
4,301	4,295	3,949	2,809	100-05-00-4107	PERS Bond		4,669	4,209
2,328	1,636	0	0	100-05-00-4108	PERS 822		0	-2,029
46,676	69,828	54,645	36,430	100-05-00-4593	Administrative Allocation		52,337	66,569
53,304	75,759	58,594	39,239		Transfer Exp Totals:		57,006	68,749
169,310	229,675	194,485	137,357		EXPENDITURES TOTALS:	0.85	202,395	205,271
-152,317	-204,941	-178,485	-91,380		Elections Totals:		-173,395	-176,271

Sheriff's Office - General Fund 100-06

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

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

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

FY2018-2019 Goals and Highlights

One new enforcement position (added in the middle of the previous budget year) was added to the Sheriff's Office budget through a cooperative Oregon Justice Reinvestment Initiative grant shared with the District Attorney's Office and County Community Justice Services Department. This grant pays for an Enforcement Deputy to join with a Deputy District Attorney and a Parole and Probation Officer to provide swift enforcement of expanded use of downward departure on sentencing in State Courts.

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 two years of successful contracting for those services.

The Enforcement Division has been bolstered with a new rank structure that mirrors the structure in the jail. A new captain's position was created and filled, providing a Division Commander for Enforcement and a lieutenant as the captain's second-in-command. The lieutenant oversees the two patrol sergeants and the Marine Patrol Unit, as well as serving as the Sheriff's Office new Public Information Officer.

The Dog control officer has been relocated back to the County Offices at the Shelter. The dog control Officer, with the help of inmates and jail staff, is responsible for the maintenance of the shelter, for the management of strays the officer recovers, and for either returning or re-homing stray dogs under the Dog Control officer's care.

FY2017-2018 Accomplishments

In 2017, the Sheriff's Office began remaining open during the noon hour. After budget cuts led to reduced hours in 2009-2010, a number of corrections clerk functions were moved to the front office in 2017, adding additional front office staff and making it possible to hold the office open during the noon hour. Then, in 2018, office hours expanded to the weekends for the purpose of checking in visitors to the jail (see Jail report).

Two new Enforcement positions were filled with deputies who finished up their academy training in 2018 and were set to go on the road as patrol deputies with the completion of their field training. Adding the two new deputies enabled the Sheriff to appoint a seasoned deputy to a full-time detective position. This makes two detectives in the Enforcement Division: One dedicated mostly to narcotics detection and one dedicated primarily to general law violations (assaults, burglaries, child abuse and thefts), but both deputies are also significant members of the County Major Crimes Team.

The Enforcement Division also sponsored its ongoing women's self-defense classes. Each summer, the Sheriff sets aside weekends for defensive tactics instructors who teach women 16 years and older techniques designed to improve their ability to defend themselves from attack.



Deputies Executing a search warrant at a rural Columbia County address

Major criminal cases during the past year included deputies solving a string of burglaries after an alert deputy on routine patrol noticed a stolen tractor that matched the description from an earlier case. A search warrant was written for the property and deputies recovered thousands of dollars in stolen equipment from an addresses on Beaver Homes Rd. and Holbrook Rd. The investigation later led to another address on Slavens Rd. Deputies in the combined investigations recovered close to \$90,000 in stolen equipment at the three addresses.

A vehicle pursuit in October ended in the suspect vehicle's crash near Clatskanie and resulted in the capture of a suspect in a burglary/disturbance call inside the City. A Sheriff's Deputy assigned to the City as part of the City's contract with the County for Police Services initiated the pursuit when he responded to the scene of the disturbance. The suspect ran away on foot while the deputy secured the scene and summoned additional help from our K9 tracking unit.

In November 2017, our deputies, along with the Clatsop County Sheriff's Office executed a search warrant on Hanhi Drive after one of our patrol deputies received a report of a "Pipe Monitoring Device" being stolen from a Northwest Natural Gas Company construction site in Clatsop County. Using GPS contained in the device, deputies were able to coordinate the location of the device to the Hanhi address, located in Columbia County. The device was estimated to be worth approximately \$20,000. Information relayed to Clatsop County investigators led to an affidavit for the search warrant. Upon executing the Search Warrant, investigators located the stolen device along with 19 grams of methamphetamine, and a rifle. Four people were arrested in the case.

In January 2018, a Scappoose man was charged with Kidnapping, Coercion, Menacing, Unlawful Use of a Weapon, Assault IV, Interfering with Making a Report, and Unlawful Possession of Methamphetamine after a Clatskanie woman reported she had been abducted by the man at gunpoint.

Also in January, a Clatskanie man was arrested after he reportedly assaulted his wife by sticking her hands in a hot frying pan filled with cooking oil and then strangling the couple's small child. The suspect was not at home when deputies responded to the call from a domestic violence advocate, but was located and arrested at work without incident.

In February, three Clatskanie area men were arrested and charged with attempted murder after they shot up an acquaintance's car as it was sitting in his driveway. Also in February, Deputies investigating a spat of industrial thefts in North County, developed probable cause to obtain a search warrant for a residence in Clatsop County, and working with Clatsop County Deputies, executed the warrant and recovered construction equipment and a stolen Harley Davidson motorcycle missing from Clatskanie since last summer.

Also in February, Deputies acting on information obtained from tip, served search warrants in nearby Clatsop County, arresting three people and recovering a motorcycle and construction equipment taken from Clatskanie area locations.

With the addition of another Criminal Detective position, more cases were transferred from patrol deputies to detectives, allowing patrol deputies to spend more time on patrol instead of following up on as many criminal cases. The new detective position started mid-year, but still compiled an impressive record of investigations, reviewing 334 Child Abuse Hotline reports, and investigating: 7 burglaries, 6 theft cases, 5 assault cases. The new position also accounted for 8 search warrants associated with narcotics trafficking, animal abuse, burglary and theft cases in the County.

CENT Detectives (one of whom is a CCSO detective) also investigated numerous criminal cases involving thefts and narcotics trafficking, CENT made numerous undercover buys of narcotics and drug charges, including: 8 ongoing cases of undercover narcotics operations, 6 search warrants, 18 people arrested, 3 convictions and 7 indictments thus far, drugs, weapons and/or cash seized in 11 cases.



Search and Rescue callouts numbered 3 for the year, a significantly lower number compared to previous years, even though our total calls for service increased over the year. The increased call load came mostly in the form of community caretaking and civil unit response calls. Assault calls decreased by 21 percent and disturbances (both domestic and non-domestic) decreased significantly. Stolen vehicle calls were reduced again from the previous years, declining by nearly 1/3 over the 10 year average as shown below:

Search and Rescue members at a fund raiser for the SAR team at a St. Helens restaurant

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Average
Assaults	53	55	62	58	70	54	61	53	71	56	59.3
Robberies	1	0	2	1	3	0	0	0	1	1	0.9
Burglaries	101	96	94	120	126	117	159	73	116	87	108.9
Thefts	263	235	229	258	247	253	249	228	244	242	244.8
Prowlers	27	40	37	38	32	39	45	41	69	46	41.4
Stolen Vehicles	98	81	70	60	66	51	61	61	50	44	64.2
Disturbances	94	98	107	139	129	144	187	178	227	200	150.3
Domestic Disturb	157	185	190	157	182	158	189	216	272	208	191.4
Criminal Mischief	176	121	135	115	115	90	96	64	110	80	110.2

2017 was a very productive year for our tracking canine unit. "Lars" and his handler conducted 55 canine deployments, including two jail deployments to quell disturbances with violent inmates; and, provided several demonstrations to schools and other groups. Lars apprehended 20 suspects attempting to elude capture in 2017.

Our marine and river patrol unit, consisting of 1.5 full-time deputies and a part-time supervisor, also included a couple 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 2017. Deputies also worked on improving adherence to no-wake speed zones and posting speed-limit warning buoys in the river.

Our Dog Control Officer handles all the majority of canine complaints throughout the County, including all cities. The dog control officer followed up on 1,221 complaints, issued 85 citations and had to euthanize 33 dogs (Most dogs euthanized by the Dog Control Unit are done so at the request of the dog's owner, due to deteriorating health of the animal).

Our front office (Support Services) staff grew to meet the expanding needs of the front office and again managed a heavy workload in this past year. Conducting Inmate Visitation Services, the intake and clearance of warrants, processing restraining orders, and managing: all criminal reports; all handgun licensing; fingerprinting; sex offender registration; all civil process services; and, the software support for the entire Sheriff's Office keeps our four full-time clerks and the Support Services Commander busy. The number of warrants processed in the front office rose to their highest mark since 2,009. Staff also cleared a record number of 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 -2017									
	2009	2010	2011	2012	2013	2014	2015	2016	2017
Civil Papers Processed	1,474	1,318	1,537	1,485	1,449	1,716	1,730	1,736	1,611
Civil Papers Served	1,163	1,083	1,410	1,457	1,447	1,563	1,470	1,538	1,484
Warrants Entered	-----	371	507	648	864	1,020	959	902	1,094
Warrants Cleared	-----	387	416	629	771	949	942	970	1,030
CHL Applications	668	668	532	744	1,050	1,396	2,179	2,095	1,904

Columbia County

General Fund Sheriff's Office Account: 100-06

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	306,450	318,201	220,000	231,286	205,102
Fees, Permits, Fines, Service Charges	737,425	723,196	656,925	696,427	466,536
Other Resources	21,500	32,245	20,000	20,909	133,142
Current Year Restricted	1,065,375	1,073,642	896,925	948,622	804,780
Transfers from County Funds	9,000	9,000	21,678	11,103	19,719
Current Year Other Resources	9,000	9,000	21,678	11,103	19,719
Total Available Resources	1,074,375	1,082,642	918,603	959,724	824,499
Expenditures					
Salary	1,389,060	1,395,207	1,304,267	1,157,128	988,067
Benefits	741,637	690,919	677,643	498,332	438,437
PR Transfers (PERS Bond & Reserve)	43,726	88,630	76,245	96,853	95,194
Personnel	2,174,423	2,174,756	2,058,155	1,752,312	1,521,699
Materials & Services	520,918	564,394	566,681	480,236	429,670
Capital	5,000	15,000	15,000	100,817	96,745
Program Budget	2,700,341	2,754,150	2,639,836	2,333,365	2,048,113
Debt	20,000	0	0	0	0
Transfers Out (admin alloc)	508,251	334,191	334,191	331,203	293,567
Transfers Out (fund pymts)	7,908	39,932	39,932	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	3,236,500	3,128,273	3,013,959	2,664,567	2,341,680
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(2,162,125)	(2,045,631)	(2,095,356)	(1,704,843)	(1,517,181)

Authorized Positions - Full Time Equivalents

FY19 (no Sheriff's Office furlough)	18.68
FY18 (no Sheriff's Office furlough)	19.38
FY17 (no Sheriff's Office furlough)	19.38
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

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
R25 Fees, Lic, Perm, Fines,								
22,765	15,326	7,500	17,989	100-06-00-3250	Sheriff's Fees		17,000	17,000
49,580	38,927	40,000	30,546	100-06-00-3251	Civil Fees		30,000	30,000
144,574	133,551	75,000	89,474	100-06-00-3252	CHL Fees		100,000	140,000
11,776	10,965	1,000	3,250	100-06-00-3253	Background Check Fees		8,000	8,000
8,426	5,455	4,000	5,507	100-06-00-3258	Inmate Fee ORS169.150&152		1,000	3,000
352	0	0	0	100-06-00-3259	Sheriff Fines		0	0
93,423	105,041	100,000	72,207	100-06-09-3250	Dog License Fees		85,000	85,000
150	330	500	30	100-06-09-3251	Dog Boarding Fees		500	500
9,130	0	2,000	180	100-06-09-3252	Dog Program Violation Fees		2,000	2,000
0	122	250	0	100-06-09-3253	Dog Adoption Fees		250	250
325	725	1,000	306	100-06-09-3254	Dog Restitution		1,000	1,000
1,035	760	650	25	100-06-09-3256	Animal Control Services		650	650
0	25	25	0	100-06-09-3257	Call Out Fees		25	25
341,536	311,227	231,925	219,514	Fees, Lic, Perm, Fines, Totals:			245,425	287,425
R27 Fee, Srvc Chrg (Stat/Loc)								
125,000	125,000	125,000	125,000	100-06-00-3349	Enhanced Law Enforcement PGE		125,000	125,000
0	1,262	0	0	100-06-02-3105	Restitution		0	0
0	258,939	300,000	183,172	100-06-04-3350	Clatskanie Contract Services		325,000	325,000
125,000	385,201	425,000	308,172	Fee, Srvc Chrg (Stat/Loc) Totals:			450,000	450,000
R35 Grant: Federal								
238	1,326	0	95	100-06-00-3831	DoJ Fed \$ Match		0	0
238	1,326	0	95	Grant: Federal Totals:			0	0
R36 Grant: State, Local								
0	0	0	106,450	100-06-00-3069	JRI Grant Revenue		0	106,450
0	0	0	11,651	100-06-01-3558	ODOT Overtime Grant		0	0
203,595	229,425	220,000	136,987	100-06-02-3540	State Marine Board Grant		220,000	200,000
750	0	0	0	100-06-02-3612	State Marine Board		0	0
204,345	229,425	220,000	255,088	Grant: State, Local Totals:			220,000	306,450
R37 Grant, Donation: Private								
0	500	0	905	100-06-00-3541	Donations		0	0
520	35	0	615	100-06-09-3130	Donations		0	0
520	535	0	1,520	Grant, Donation: Private Totals:			0	0
R55 Transfer Revenue								
0	0	7,678	0	100-06-00-3085	Admin & Spec Svcs Clatsk Reimb		0	0
19,719	11,103	14,000	3,556	100-06-09-3085	Restitution (xfr fund)		9,000	9,000
19,719	11,103	21,678	3,556	Transfer Revenue Totals:			9,000	9,000
R65 Other Resources (Restr)								
88,720	5,000	0	0	100-06-00-3081	Gift in Kind Contribution		0	0
33,918	12,125	20,000	14,317	100-06-00-3090	Reimb Project Expenses		20,000	20,000
9,191	150	0	805	100-06-00-3100	Refund of Expenses		0	0
474	863	0	3,592	100-06-00-3105	Reimb of Cost		1,500	1,500
0	160	0	10,187	100-06-00-3122	Sale Surplus Assets		0	0
500	500	0	0	100-06-01-3110	Insurance Reimbursements		0	0
0	2,075	0	0	100-06-02-3100	Refund of Expenses		0	0
340	35	0	0	100-06-09-3100	Refund of Expenses		0	0
133,142	20,909	20,000	28,901	Other Resources (Restr) Totals:			21,500	21,500
824,499	959,724	918,603	816,846	REVENUES TOTALS:			945,925	1,074,375

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	2018 Account	Description	2019 FTE	2019 Requested	2019 Proposed
				<u>E1</u>	<u>Personal Services</u>			
46,776	33,132	34,219	21,263	100-06-00-4001	Sheriff	0.33	33,087	33,568
10,202	11,157	12,865	8,574	100-06-00-4015	Administrator	0.25	13,350	13,544
3,503	3,436	9,342	0	100-06-00-4052	Fiscal Assistant		0	0
31,380	27,354	28,940	6,983	100-06-00-4066	Support Supervisor		0	0
0	0	0	11,065	100-06-00-4076	Sr Civil Deputy	0.50	27,316	27,719
57,062	55,140	52,212	37,820	100-06-00-4077	Civil Deputy	1.00	54,631	55,437
53,032	62,044	48,105	34,199	100-06-00-4078	Evidence Tech	1.00	51,584	52,350
27,697	26,173	30,367	16,939	100-06-00-4079	Civil Clerk	0.60	32,563	33,047
18,975	8,127	5,000	19,569	100-06-00-4090	Overtime		5,000	30,000
12,664	11,551	15,902	11,462	100-06-00-4101	PERS ER		15,297	17,315
19,496	17,681	16,910	11,864	100-06-00-4102	FICA Tax		16,641	18,793
1,400	1,165	1,614	912	100-06-00-4103	Worker's Compensation Ins.		1,750	1,799
69,214	63,716	70,504	41,034	100-06-00-4104	Insurance Benefits		68,802	68,802
157	145	111	78	100-06-00-4105	WBF		109	123
1,529	114	1,105	20	100-06-00-4106	Unemployment Insurance		0	0
8,957	7,762	8,324	5,694	100-06-00-4109	PERS EE 6%		7,972	9,585
46,620	26,456	0	0	100-06-01-4003	Undersheriff		0	0
0	0	0	0	100-06-01-4012	Capitain	0.95	0	79,299
15,552	49,708	65,373	47,696	100-06-01-4017	Lieutenant	0.95	76,809	79,380
11,090	72,019	97,795	77,563	100-06-01-4070	Sergeant	1.50	100,076	116,217
327,031	271,425	355,807	242,476	100-06-01-4072	Deputy Sheriff	6.80	447,637	416,772
93,592	101,976	110,000	93,863	100-06-01-4090	Overtime Pay		110,000	110,000
46,915	49,029	75,136	59,794	100-06-01-4101	PERS ER		84,274	98,701
36,636	39,041	48,117	34,438	100-06-01-4102	FICA Tax		56,191	61,328
4,725	4,864	9,433	6,044	100-06-01-4103	Worker's Compensation Ins.		12,078	13,365
98,574	112,950	169,226	101,028	100-06-01-4104	Insurance Benefits		198,441	224,266
224	248	314	202	100-06-01-4105	WBF		367	401
2,980	261	3,145	50	100-06-01-4106	Unemployment Expense		0	0
25,110	27,748	34,883	25,617	100-06-01-4109	PERS EE 6%		41,065	45,049
0	0	0	0	100-06-02-4012	Capitain	0.05	0	4,174
69,276	29,740	3,441	2,510	100-06-02-4017	Lieutenant	0.05	4,043	4,146
21,413	65,710	77,849	24,074	100-06-02-4070	Marine Sergeant		4,043	0
70,959	89,072	97,071	106,489	100-06-02-4072	Marine Deputy Sheriff	1.20	75,929	90,237
17,058	30,437	25,000	28,104	100-06-02-4090	Overtime Pay		25,000	25,000
14,749	14,779	23,300	22,550	100-06-02-4101	PERS ER		9,514	19,186
13,279	16,731	15,557	12,308	100-06-02-4102	FICA Tax		8,340	9,452
903	1,648	3,230	2,734	100-06-02-4103	Worker's Compensation Ins.		1,634	1,913
36,331	22,470	30,625	22,752	100-06-02-4104	Insurance Benefits		10,237	24,141
74	101	102	61	100-06-02-4105	WBF		55	62
774	108	1,017	28	100-06-02-4106	Unemployment Marine Shrf		0	0
7,587	7,954	9,581	8,522	100-06-02-4109	PERS EE 6%		5,230	7,413
2,477	2,976	3,097	6,124	100-06-03-4072	Deputy Sheriff		6,437	3,097
5,963	0	1,000	713	100-06-03-4090	Overtime Pay		1,000	1,000
737	259	442	1,179	100-06-03-4101	PERS ER		842	442
635	224	313	409	100-06-03-4102	FICA Tax		569	313
0	52	57	143	100-06-03-4103	Worker's Compensation Ins.		124	60
371	0	0	756	100-06-03-4104	Insurance Benefits		456	0
4	1	2	3	100-06-03-4105	WBF		4	2
36	1	20	1	100-06-03-4106	Unempl Insur		0	0
505	177	246	605	100-06-03-4109	PERS EE 6%		446	246
0	9,829	0	0	100-06-04-4003	Undersheriff		0	0
0	18,182	34,973	29,049	100-06-04-4070	Sergeant	0.50	37,201	38,739
0	86,410	136,426	47,697	100-06-04-4072	Deputy Sheriff	2.00	141,175	96,472
0	12,903	15,000	7,740	100-06-04-4090	Overtime		15,000	15,000

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	2018 Account	Description	2019 FTE	2019 Requested	2019 Proposed
0	14,362	22,916	9,422	100-06-04-4101	PERS ER		29,050	18,691
0	9,173	14,260	5,878	100-06-04-4102	FICA Tax		14,793	11,491
0	1,910	3,095	1,415	100-06-04-4103	Worker's Compensation Ins.		3,434	2,607
0	30,733	50,522	23,986	100-06-04-4104	Insurance Benefits		56,701	38,584
0	55	93	34	100-06-04-4105	WBF		97	75
0	64	932	9	100-06-04-4106	Unemployment Expense		0	0
0	7,526	11,184	4,085	100-06-04-4109	PERS EE 6%		11,603	9,013
55,298	57,990	56,386	39,614	100-06-09-4046	Animal Control Officer	1.00	59,010	59,862
3,112	5,734	4,000	2,320	100-06-09-4090	Overtime		4,000	4,000
2,896	3,026	4,342	2,969	100-06-09-4101	PERS ER		4,530	4,592
4,407	4,804	4,620	3,159	100-06-09-4102	FICA Tax		4,820	4,885
215	323	540	509	100-06-09-4103	Workers' Compensation Ins.		532	540
22,427	21,699	21,970	14,573	100-06-09-4104	Insurance Benefits		24,536	24,536
32	31	30	17	100-06-09-4105	WBF		32	32
348	32	302	5	100-06-09-4106	Unemployment Insurance		0	0
3,546	3,814	3,623	2,477	100-06-09-4109	PERS EE 6%		3,781	3,832
1,426,504	1,655,460	1,981,909	1,351,273		Personal Services Totals:	18.68	2,019,237	2,130,697
			E2	Materials and Services				
8,728	9,153	7,500	5,247	100-06-00-4310	Telephone, specific lines		9,000	8,000
12,082	12,963	11,500	12,032	100-06-00-4311	Cellular Phones		15,600	15,600
6,285	10,542	8,000	8,452	100-06-00-4320	Postage		8,240	12,000
14,915	22,169	16,000	10,270	100-06-00-4321	Office Supplies		16,480	16,000
3,568	5,671	3,500	2,942	100-06-00-4322	Copier Maintenance		4,560	4,560
520	1,847	600	1,127	100-06-00-4331	Deputies Supplies		1,000	1,500
22,615	17,715	19,000	6,480	100-06-00-4332	Sheriff's Fees		19,570	13,000
735	0	1,000	60	100-06-00-4343	Hiring Expense and Supplies		1,030	250
0	191	1,500	0	100-06-00-4345	Search & Rescue Expense		1,545	500
655	1,237	1,000	2,035	100-06-00-4350	Uniform Allowance		2,500	1,000
41,432	45,215	51,997	50,331	100-06-00-4588	GL and Property Insurance		56,066	56,066
240	955	100	514	100-06-00-4594	Refund		500	500
48,212	20,927	10,000	18,788	100-06-00-4701	Printing & Advertising		10,300	10,300
2,018	1,471	2,000	1,071	100-06-00-4711	Vehicle Fuel		2,060	2,060
151	9,008	0	0	100-06-00-4714	Vehicle Maintenance		0	0
368	0	0	249	100-06-00-4715	Auto Expense		0	0
9,634	10,886	8,000	2,778	100-06-00-4720	Conferences and Training		8,240	4,000
2,231	1,138	500	2,082	100-06-00-4730	Membership Dues		1,150	1,150
4,782	5,300	5,300	0	100-06-00-4771	Computer-Teletype		5,459	5,459
4,454	2,322	3,600	0	100-06-00-4775	Computer Maint. Expense		3,708	3,708
1,693	10,789	2,000	1,197	100-06-00-4810	Investigations		2,060	2,060
403	3,755	2,000	14	100-06-00-4841	Contract Temporary Services		2,060	2,060
0	0	10,000	0	100-06-00-4845	Contract Legal Services		10,300	10,000
0	0	1,000	0	100-06-01-4329	Security Devices		1,030	1,030
4,885	20,865	14,000	13,592	100-06-01-4331	Deputies Supplies		14,420	14,420
384	521	600	41	100-06-01-4333	Meals		618	618
0	0	4,000	980	100-06-01-4343	Bulletproof Vests		4,120	4,120
0	0	0	14,650	100-06-01-4345	Radio & Rescue Supplies		23,000	0
1,805	7,619	45,000	12,485	100-06-01-4350	Uniform Allowance		25,000	15,000
6,759	6,850	5,000	7,675	100-06-01-4351	Dry Cleaning		7,000	7,000
461	479	1,200	286	100-06-01-4410	Auto lease		1,236	500
31,723	36,799	40,000	24,506	100-06-01-4711	Vehicle Fuel		41,200	40,000
0	0	60,000	0	100-06-01-4713	Vehicle Lease		60,000	73,280
19,968	34,811	30,000	11,236	100-06-01-4714	Vehicle Maintenance		30,900	20,000
34,345	13,157	10,000	12,337	100-06-01-4715	Auto Expense		10,300	10,300
4,332	6,322	4,000	10,965	100-06-01-4720	Expenses-Sheriff & Deputies		5,000	5,000
111	0	7,500	0	100-06-01-4772	Firing Range Training Supplies		7,725	7,725

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	2018 Account	Description	2019 FTE	2019 Requested	2019 Proposed
3,728	1,317	3,000	4,371	100-06-01-4846	Contract Services		3,090	3,000
7,503	7,834	7,053	6,986	100-06-01-4847	Contract Tech PPDS		7,265	7,265
502	721	600	364	100-06-02-4310	Phone		618	0
1,955	3,011	2,700	1,375	100-06-02-4311	Cellular Telephones		2,781	2,781
1,802	2,024	1,000	216	100-06-02-4331	Deputies Supplies		1,030	1,030
92	136	5,000	0	100-06-02-4345	Radio & Rescue Supplies		5,150	2,000
2,182	954	1,200	6	100-06-02-4350	Uniform Allowance		1,236	1,200
1,020	0	0	0	100-06-02-4353	Bullet Proof Vests		0	0
577	2,201	2,200	1,247	100-06-02-4510	Utilities		2,266	2,266
657	1,134	600	530	100-06-02-4511	Electricity - Boat House		618	618
0	21	45	0	100-06-02-4514	Garbage		46	46
18,799	320	1,000	0	100-06-02-4516	Maintenance		1,030	1,100
500	500	1,000	500	100-06-02-4544	Tech Asst Mo'ly Data System		1,030	1,030
5,963	8,055	9,263	9,312	100-06-02-4588	Liability Insurance		10,244	10,244
4,156	5,295	5,500	3,554	100-06-02-4711	Vehicle Fuel		5,665	5,665
201	2,762	1,000	1,049	100-06-02-4714	Vehicle Maintenance		1,030	1,030
2,722	2,941	3,000	2,924	100-06-02-4715	Auto Expense		3,090	3,090
2,323	4,677	3,500	474	100-06-02-4720	Expenses-Sheriff & Deputies		3,605	3,605
13,622	25,947	10,000	10,302	100-06-02-4740	Boat Expense		10,300	6,000
7,901	10,575	12,000	12,504	100-06-02-4741	Boat Fuel		12,360	12,360
9,726	4,205	5,000	1,534	100-06-02-4780	Boathouse Repair & Maint.		5,150	5,150
0	478	500	0	100-06-02-4810	Investigations		515	515
2,013	2,146	2,361	2,310	100-06-02-4847	Contract Tech - PPDS		2,432	2,432
19,037	5,989	5,000	2,294	100-06-03-4321	Supplies		5,000	5,000
0	0	1,000	0	100-06-03-4350	Uniform Allowance		1,000	1,000
0	187	431	197	100-06-03-4588	GL and Property Insurance		234	234
0	623	0	1,214	100-06-03-4714	Vehicle Maintenance		0	0
0	350	1,000	2,973	100-06-03-4715	Auto Expense		1,000	1,000
200	318	250	1,333	100-06-03-4720	Training, Conf & Travel		250	250
0	2,448	2,500	2,231	100-06-04-4310	Telephone		2,575	2,575
0	2,388	1,800	1,400	100-06-04-4311	Cellular Telephones		2,160	2,160
0	0	2,400	423	100-06-04-4321	Office Supplies		2,472	2,472
0	1,170	1,300	2,080	100-06-04-4322	Copier Maintenance		1,339	1,339
0	329	500	617	100-06-04-4331	Deputies Supplies		515	515
0	2,507	500	215	100-06-04-4350	Uniform Allowance		515	515
0	0	500	0	100-06-04-4351	Dry Cleaning		515	515
0	0	500	0	100-06-04-4353	Bulletproof Vests, Body Camera		515	515
0	0	7,392	7,391	100-06-04-4410	Auto Lease		7,614	7,614
0	0	750	862	100-06-04-4510	Utilities		773	773
0	1,046	500	303	100-06-04-4516	Repairs & Maintenance		515	515
0	0	500	0	100-06-04-4531	Non-Capital Computers		515	515
0	300	0	0	100-06-04-4544	Tech Asst Mthly Data System		0	0
0	5,074	2,943	6,069	100-06-04-4588	Liability Insurance		6,676	6,676
0	4,712	12,000	5,629	100-06-04-4711	Vehicle Fuel		12,360	12,360
0	1,260	5,000	230	100-06-04-4714	Vehicle Maintenance		5,150	5,150
0	12,349	2,500	0	100-06-04-4715	Auto Expense		2,575	2,575
0	0	500	82	100-06-04-4720	Expenses - Deputies Training		515	515
0	0	1,000	0	100-06-04-4845	Contract Legal Services		1,030	1,030
0	0	1,222	1,127	100-06-04-4847	Contract Tech - PPDS		1,259	1,259
0	1,353	0	0	100-06-07-4331	Deputies Supplies		0	0
753	578	525	406	100-06-09-4311	Cellular Phones		541	541
2,727	2	0	656	100-06-09-4320	Postage		0	0
984	4,203	750	1,986	100-06-09-4321	Supplies		773	773
428	958	1,500	388	100-06-09-4322	Donation Expenses		1,545	1,545
1,320	173	500	308	100-06-09-4350	Uniforms		515	515

Columbia County

General Fund Sheriff's Office

Account: 100-06

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
0	0	0	51	100-06-09-4511	Electricity		0	2,990
0	0	0	52	100-06-09-4512	Natural Gas - Heat		0	1,820
0	0	0	0	100-06-09-4513	Water		0	2,600
0	0	0	60	100-06-09-4514	Garbage		0	200
0	0	0	960	100-06-09-4516	Building Repairs & Maintenance		0	1,000
0	0	2,900	0	100-06-09-4520	Software Maintenance		2,987	2,987
0	70	0	490	100-06-09-4531	computer supplies		0	0
1,601	1,192	1,371	1,155	100-06-09-4588	Insurance.		1,270	1,270
0	267	50	0	100-06-09-4594	Refunds		52	52
295	270	250	382	100-06-09-4675	Dog Disposal		258	258
815	0	0	0	100-06-09-4701	Advertising		0	0
2,619	2,403	2,500	1,537	100-06-09-4711	Vehicle Fuel		2,575	2,575
636	959	2,000	115	100-06-09-4714	Vehicle Maintenance		2,060	2,060
599	0	0	39	100-06-09-4715	Auto Expense		0	0
413	0	0	689	100-06-09-4720	Conferences and Training		0	0
75	75	75	75	100-06-09-4730	Membership dues		77	77
0	0	500	52	100-06-09-4750	Restitution		515	515
18,000	18,000	36,000	9,000	100-06-09-4841	Contract Temporary Services		37,080	0
732	751	852	845	100-06-09-4847	Contract Tech PPDS		878	878
429,670	480,236	566,681	349,896		Materials and Services Totals:		601,723	520,918
			E3	Capital Outlay				
51,245	95,817	0	825	100-06-01-5003	Replacement Vehicles		0	0
0	0	10,000	0	100-06-01-5005	Communications Cap Ex		10,300	5,000
45,500	5,000	5,000	0	100-06-01-5070	Vehicle		5,150	0
96,745	100,817	15,000	825		Capital Outlay Totals:		15,450	5,000
			E4	Debt Service				
0	0	0	0	100-60-00-6010	Report Mgt System Financing		0	20,000
0	0	0	0		Debt Service Totals:		0	20,000
			E5	Transfer Exp				
11,726	9,787	9,355	6,711	100-06-00-4107	PERS Bond		8,959	10,772
6,359	3,752	0	0	100-06-00-4108	PERS 822		0	-5,195
249,128	278,259	254,929	169,952	100-06-00-4593	Administrative Allocation		313,882	388,395
0	0	32,254	0	100-06-00-5311	Justice Transfer to Jail		0	0
34,125	35,350	39,205	30,270	100-06-01-4107	PERS Bond		46,152	50,630
18,624	13,412	0	0	100-06-01-4108	PERS 822		0	-24,414
10,331	10,333	10,768	10,359	100-06-02-4107	PERS Bond		5,878	8,332
5,564	3,845	0	0	100-06-02-4108	PERS 822		0	-4,018
17,724	17,569	21,464	14,309	100-06-02-4593	Admin Alloc		26,764	32,197
714	224	276	709	100-06-03-4107	PERS Bond		502	276
370	86	0	0	100-06-03-4108	PERS 822		0	-133
0	9,755	12,570	4,893	100-06-04-4107	PERS Bond		13,040	10,129
0	3,638	0	0	100-06-04-4108	PERS 822		0	-4,884
0	17,299	31,593	21,062	100-06-04-4593	Central Administrative Charges		29,482	35,540
0	0	6,678	0	100-06-04-5310	CCSO Admin Cost Transfer		6,878	6,878
0	0	1,000	0	100-06-04-5311	CCSO Specially Svcs Cost Transf		1,030	1,030
4,782	4,829	4,072	2,952	100-06-09-4107	PERS Bond		4,249	4,306
2,600	1,843	0	0	100-06-09-4108	PERS 822		0	-2,077
26,714	18,075	26,206	17,471	100-06-09-4593	Central Administrative Charges		41,931	52,119
388,761	428,055	450,369	278,689		Transfer Exp Totals:		498,749	559,885
2,341,680	2,664,567	3,013,959	1,980,683		EXPENDITURES TOTALS:	18.68	3,135,159	3,236,500
-1,517,181	-1,704,843	-2,095,356	-1,163,837		Sheriff's Office Totals:		-2,189,234	-2,162,125

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.

FY2018-2019 Goals and Highlights

The goal of this department within the general fund is to continue to provide unrestricted funding to the County Jail and its critical community service function.

To this end, the general fund will continue to make a \$1 million contribution toward the Jail fund.

Columbia County

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

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	1,000,000
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
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)	(1,000,000)

Authorized Positions - Full Time Equivalents

FY18 (no furloughs)	
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								
2016	2017	2018	2018			2019	2019	2019
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
1,000,000	1,000,000	1,000,000	1,000,000		Transfer Exp Totals:		1,000,000	1,000,000
1,000,000	1,000,000	1,000,000	1,000,000		DEPT EXPENSES		1,000,000	1,000,000
-1,000,000	-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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Work effectively with CCET	Service ___X___ Engagement ___ Connection ___X___ Innovation ___	<u>Service</u> - build new economic opportunities and support current economic activity for Columbia County residents and businesses <u>Connection</u> - work with all relevant organizations to support Columbia County's economy

Next year's budget includes paying for half of one of Columbia County Rider's staff as well as a community contribution to the transit department of \$80,000.

The County continues to contribute to the CCET with a contribution of \$50,000.

Unspent Lottery Fund dollars will be carried forward for spending in future periods.

FY2017-2018 Accomplishments

Funding for several special revenue funds was made during the current fiscal year: \$80,000 for Transit, \$50,000 for the Fair, \$50,000 for the Roads Department and \$40,000 for the Parks Department.

The current fiscal year is also notable for being the final year of the County acting as the fiscal agent for the Cultural Coalition. This year the organization established its own non-profit legal status and will work directly with state and private donors to raise funds for its important work throughout the entire length and breadth of Columbia County.

CC Rider has undergone a staffing transition during the current year. Recruitment of a new transit director is a priority for FY18.

A \$50,000 commitment to the Columbia County Economic Team is also part of the current budget.

Columbia County

General Fund

Econ Dev Account: 100-09

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance*	96,690	111,838	80,630	115,966	7,938
Total Beginning Balance	96,690	111,838	80,630	115,966	7,938
Intergovernmental	420,500	430,500	400,500	403,158	391,429
Fees, Permits, Fines, Service Charges	0	0	0	0	1,720
Other Resources	0	0	0	0	0
Current Year Restricted	420,500	430,500	400,500	403,158	393,149
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	517,190	542,338	481,130	519,124	401,087
Expenditures					
Salary	33,584	31,359	31,359	21,965	30,649
Benefits	19,914	20,027	20,027	6,263	9,086
PR Transfers (PERS Bond & Reserve)	1,173	2,115	2,115	1,666	3,831
Personnel	54,670	53,500	53,500	29,894	43,565
Materials & Services	116,941	144,915	131,941	137,042	153,879
Capital	0	0	0	0	0
Program Budget	171,611	198,415	185,441	166,936	197,444
Debt	0	0	0	0	0
Transfers Out (admin alloc)	30,774	34,378	34,378	15,083	15,444
Transfers Out (fund pymts)	80,000	220,000	220,000	220,000	89,706
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	282,385	452,793	439,819	402,018	302,593
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(7,441)	(7,145)	(39,319)	5,268	(17,473)
Restr Funds Carried Forward	242,245	96,690	80,630	111,838	115,966

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

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	0.50
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>			
0	93,142	62,645	93,568	100-09-00-3003	Committed Lottery Begin Bal		96,690	96,690
7,938	22,824	17,986	18,270	100-09-01-3004	Cultural Grant Beginning Balan		18,538	0
7,938	115,966	80,630	111,838		Beginning Bal (Grants, Rsrve) Totals:		115,227	96,690
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
120	0	0	0	100-09-01-3250	Registration Fee		0	0
120	0	0	0		Fees, Lic, Perm, Fines, Totals:		0	0
				<u>R36</u>	<u>Grant: State, Local</u>			
376,349	390,742	390,000	319,035	100-09-00-3590	Video Lottery - State Payments		420,000	420,000
14,549	11,627	10,000	-6,304	100-09-01-3665	Cultural Trust Grant		10,000	0
390,898	402,369	400,000	312,731		Grant: State, Local Totals:		430,000	420,000
				<u>R37</u>	<u>Grant, Donation: Private</u>			
1,600	0	0	0	100-09-01-3500	Ford Fntn Grant		0	0
531	789	500	319	100-09-01-3515	Museum Donations & Proceeds		500	500
2,131	789	500	319		Grant, Donation: Private Totals:		500	500
401,087	519,124	481,130	424,888		REVENUES TOTALS:		545,727	517,190

Columbia County

General Fund Econ Dev

Account: 100-09

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
E1 Personal Services								
30,649	21,965	31,359	21,452	100-09-00-4016	Transit Coordinator	0.50	33,101	33,584
1,499	782	2,255	1,157	100-09-00-4101	PERS ER		2,380	2,415
1,385	1,188	2,399	1,507	100-09-00-4102	FICA Tax		2,532	2,569
225	173	300	-64	100-09-00-4103	Worker's Compensation		326	331
3,944	3,097	13,019	7,717	100-09-00-4104	Insurance Benefits		12,567	12,567
16	10	16	9	100-09-00-4105	WBF		17	17
178	11	157	3	100-09-00-4106	Unemployment Insurance		0	0
1,839	1,003	1,882	965	100-09-00-4109	PERS EE 6%		1,986	2,015
39,734	28,228	51,386	32,745	Personal Services Totals:		0.50	52,908	53,498
E2 Materials and Services								
0	83	0	0	100-09-00-4310	Telephone		0	0
671	0	0	0	100-09-00-4321	Supplies		0	0
12	0	0	0	100-09-00-4531	Cultural Trust Expense		0	0
0	500	0	0	100-09-00-4540	Industrial/Commercial Site Pro		0	0
0	1,415	1,000	154	100-09-00-4701	Advertising		1,000	1,000
13,004	7,944	18,000	2,061	100-09-00-4720	Conferences and Training		18,000	18,000
39,021	21,063	20,000	22,919	100-09-00-4730	Membership Dues		20,000	23,000
0	12,105	10,000	0	100-09-00-4841	Contract Temporary Services		10,000	7,000
10,350	6,000	10,000	10,000	100-09-00-4973	Community Donations		10,000	10,000
812	899	1,000	585	100-09-01-4310	Telephone		1,000	1,000
2,169	1,367	2,000	814	100-09-01-4511	Utilities		2,000	2,000
1,193	1,550	1,400	881	100-09-01-4512	Gas-Heat		1,400	1,400
524	1,428	1,500	886	100-09-01-4513	Water & Sewer		1,500	1,500
9,310	10,913	15,000	1,249	100-09-01-4531	Cultural Trust Expense		15,000	0
1,815	1,775	2,041	1,745	100-09-01-4588	GL and Property Insurance		2,041	2,041
75,000	70,000	50,000	50,000	100-09-03-4600	Community 501c6 Contrib		50,000	50,000
153,879	137,042	131,941	91,294	Materials and Services Totals:			131,941	116,941
E5 Transfer Exp								
2,482	1,182	2,115	1,084	100-09-00-4107	PERS Bond		2,232	2,265
1,349	485	0	0	100-09-00-4108	PERS 822		0	-1,092
15,444	15,083	34,378	23,691	100-09-00-4593	Central Administrative Charges		26,072	30,774
0	0	50,000	50,000	100-09-00-5305	Transfer to Fair		55,000	0
80,000	80,000	80,000	40,000	100-09-00-5310	County Transportation		80,000	80,000
0	100,000	50,000	25,000	100-09-00-5311	Transfer Roads		250,000	0
0	40,000	40,000	20,000	100-09-00-5312	Transfer Parks		50,000	0
9,706	0	0	0	100-09-00-5313	Transfer CCCC		0	0
108,981	236,749	256,493	159,775	Transfer Exp Totals:			463,304	111,947
302,593	402,018	439,819	283,815	EXPENDITURES TOTALS:		0.50	648,153	282,385
98,493	117,106	41,311	141,073	Economic Development Totals:			-102,426	234,804

Surveyor's Office - General Fund 100-11

The Surveyor's office provides services defined in Oregon Revised Statutes (ORS) Chapters 92, 97, 100, 105, 203, 209, and others. Mandated duties include, but are not limited to:

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

Public service

Assisting the public is the most important non-mandated service that the Surveyor's Office provides. With a growing county and property changing hands daily, the Surveyor's office strives to be a resource for the public to find answers to their survey related questions.

Web Map

The Surveyor's office maintains the "survey" layer for the County Web Map. This layer is used by the public, other departments, Realtors, Surveyors and Developers to do online research current and historical data. This requires survey staff to scan all surveys, enter necessary data into a database and create a polygon shape to illustrate the survey

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Reduce turn-around time on review projects	Service ____x____ Engagement _x_ Connection _x____ Innovation ____	<u>Service</u> - Benefits Surveyor and client, time is money! <u>Engagement</u> – Keeps the County active in the Development game. <u>Connection</u> – Builds positive relations with residents & other County departments
2) Improve Website content	Service ____x____ Engagement ____ Connection ____x____ Innovation __x__	<u>Service</u> – Residents will have more information readily available. <u>Connection</u> – Shows the public we are making an effort to provide better service. <u>Innovation</u> – Information found online is organized and easily found
3) Add Bearing Tree records to County Web Map (2-3 year project)	Service __x____ Engagement ____ Connection ____ Innovation __x__	<u>Service</u> – Residents will have more information available. <u>Innovation</u> – Readily available records will create a more consistent corner history; therefore perpetuation!

In addition to the County Surveyor, on October 9, 2017 the Surveyor's office added a new full time team member. This brings the total general fund staff level to 1.3 FTE. This increase has enhanced all aspects of public service, made the department more efficient and improved field safety.

With increased staff, the Survey's Office has set the following goals: 1) All surveys submitted will be reviewed within 10 business days and 2) All Partition Plats will be reviewed within 20 days. These two goals will occur, 90% of the time during the FY19 budget cycle. With the staffing levels of years prior, I would not have been able to obtain this goal. Positive feedback is expected from both the public and private surveyors for our efforts.

Also, FY19 the Surveyor's Office is committed to improving our website content. We plan to take advantage of the proposed new website and add supporting documents and a Q & A for the most frequently asked questions.

As mandated, I must field check all Subdivisions for accuracy and compliance with State Statute. Prior years I performed this and with the additional staff; this process has become more efficient, safe and timely.

FY2017-2018 Accomplishments

- Continued to cross-train Assessor staff to cover for the Surveyor's Office when in the field.
- Created a new GIS layer in conjunction with GIS staff.
- Hired and trained full-time Survey Technician.
- Dedicated time to two County committees: GIS and Safety.

Columbia County

General Fund

Surveyor Account: 100-11

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	44,200	42,200	41,500	48,555	36,522
Other Resources	0	10	0	45	0
Current Year Restricted	44,200	42,210	41,500	48,600	36,522
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	44,200	42,210	41,500	48,600	36,522
Expenditures					
Salary	97,625	87,733	87,733	68,477	42,333
Benefits	50,789	48,120	48,120	30,377	19,453
PR Transfers (PERS Bond & Reserve)	3,409	5,916	5,916	7,189	5,123
Personnel	151,822	141,769	141,769	106,043	66,909
Materials & Services	7,633	9,429	9,904	3,094	3,853
Capital	0	1,500	1,500	0	0
Program Budget	159,456	152,698	153,173	109,137	70,762
Debt	0	0	0	0	0
Transfers Out (admin alloc)	27,879	16,667	16,667	20,555	13,588
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	187,335	169,365	169,840	129,692	84,350
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(143,135)	(127,155)	(128,340)	(81,092)	(47,829)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	1.25
FY18 (no furloughs)	1.18
FY17 (no furloughs)	1.18
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
36,522	4,196	2,500	3,456	100-11-00-3250	Surveyor Misc Fees		7,200	7,200
0	12,900	11,000	2,380	100-11-00-3251	Subdivision Fees		5,000	5,000
0	12,600	8,000	9,800	100-11-00-3252	Partitions		12,000	12,000
0	18,859	20,000	15,950	100-11-00-3253	Survey Fees		20,000	20,000
36,522	48,555	41,500	31,586		Fees, Lic, Perm, Fines, Totals:		44,200	44,200
				<u>R65</u>	<u>Other Resources (Restr)</u>			
0	45	0	0	100-11-00-3100	Refund of Expenses		0	0
0	45	0	0		Other Resources (Restr) Totals:		0	0
36,522	48,600	41,500	31,586		REVENUES TOTALS:		44,200	44,200
				<u>E1</u>	<u>Personal Services</u>			
41,004	68,477	69,998	46,611	100-11-00-4009	County Surveyor	0.80	71,746	72,777
1,329	0	17,735	9,980	100-11-00-4049	Survey Technician	0.45	27,210	24,848
0	0	0	5	100-11-00-4060	Overtime		0	0
2,008	3,204	6,308	3,561	100-11-00-4101	PERS ER		7,115	7,019
3,087	4,999	6,712	4,217	100-11-00-4102	FICA		7,570	7,468
282	395	688	347	100-11-00-4103	Worker's Compensation Insuranc		733	741
11,362	17,614	28,666	16,031	100-11-00-4104	Insurance Benefits		34,055	29,654
14	22	44	18	100-11-00-4105	WBF		49	49
239	34	439	6	100-11-00-4106	Unemployment Expense		0	0
2,460	4,109	5,264	2,971	100-11-00-4109	PERS EE 6%		5,937	5,858
61,786	98,854	135,853	83,747		Personal Services Totals:	1.25	154,416	148,414
				<u>E2</u>	<u>Materials and Services</u>			
70	142	600	231	100-11-00-4321	Supplies		600	1,100
0	149	1,500	1,109	100-11-00-4350	Small Equipment		1,500	500
0	0	500	0	100-11-00-4516	Repairs and Maintenance		600	600
314	0	700	0	100-11-00-4520	Archiving		700	0
1,057	450	2,200	379	100-11-00-4525	Software		10,400	1,400
861	829	954	849	100-11-00-4588	GL and Property Insurance		933	933
166	154	600	336	100-11-00-4711	Vehicle Fuel		600	600
115	0	500	80	100-11-00-4714	Vehicle Maintenance		600	600
1,070	1,218	2,000	0	100-11-00-4720	Conferences and Training		3,000	1,300
202	152	350	164	100-11-00-4730	Membership Dues		600	600
0	0	0	0	100-11-00-4841	Contract & Temp Services		2,500	0
3,853	3,094	9,904	3,148		Materials and Services Totals:		22,033	7,633
				<u>E3</u>	<u>Capital Outlay</u>			
0	0	1,500	514	100-11-00-5002	Office Equipment		1,500	0
0	0	1,500	514		Capital Outlay Totals:		1,500	0
				<u>E5</u>	<u>Transfer Exp</u>			
3,318	5,203	5,916	3,528	100-11-00-4107	PERS Bond		6,673	6,583
1,804	1,986	0	0	100-11-00-4108	PERS 822		0	-3,174
13,588	20,555	16,667	11,111	100-11-00-4593	Administrative Allocation		23,060	27,879
18,711	27,744	22,583	14,639		Transfer Exp Totals:		29,733	31,288
84,350	129,692	169,840	102,048		EXPENDITURES TOTALS:	1.25	207,682	187,335
-47,829	-81,092	-128,340	-70,462		County Surveyor Totals:		-163,482	-143,135

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 disputes.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) File all cases worthy of prosecution promptly upon receipt	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input type="checkbox"/> Innovation <input type="checkbox"/>	<u>Service and Engagement</u> – By promptly filing cases, the office will increase trust in the DA's office by efficiently serving police and victims. A commitment to prompt charging decisions will necessarily require increased communication with law enforcement, victims, and witnesses which will increase engagement.
2) Resolve all filed cases within four months.	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<u>Service and Innovation</u> - It is not uncommon for crime victims in this county to wait over a year for their case to resolve. By decreasing the amount of time between arrest and final case disposition, the public will feel more connected to case outcomes and be better served by the justice system. Achieving this goal will require significant innovations within the DA's Office and throughout the justice system.
3) Gather victims' restitution information prior to case resolution and require payment at sentencing	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input type="checkbox"/>	<u>Service, engagement, and connection</u> – Many DA's offices fail to resolve restitution issues in a timely manner. But Committing to the gathering of restitution information prior to case resolution has been demonstrated to greatly increase the amount of compensation received by victims. This commitment will necessarily increase the office's engagement and connection with victims, because our victim's assistance office will have to increase the number of contacts it has with victims.
4) Eliminate early release of arrested defendants prior to first court appearance	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<u>Service and innovation</u> – police officers and the public should expect defendants to remain in custody at least until they see a judge. Public safety will increase if defendants remain in custody until a formal review of their suitability for release. The DA's office has implemented several policy changes to ensure that the phenomenon of "48 hour early releases" has ended

FY2017-2018 Accomplishments

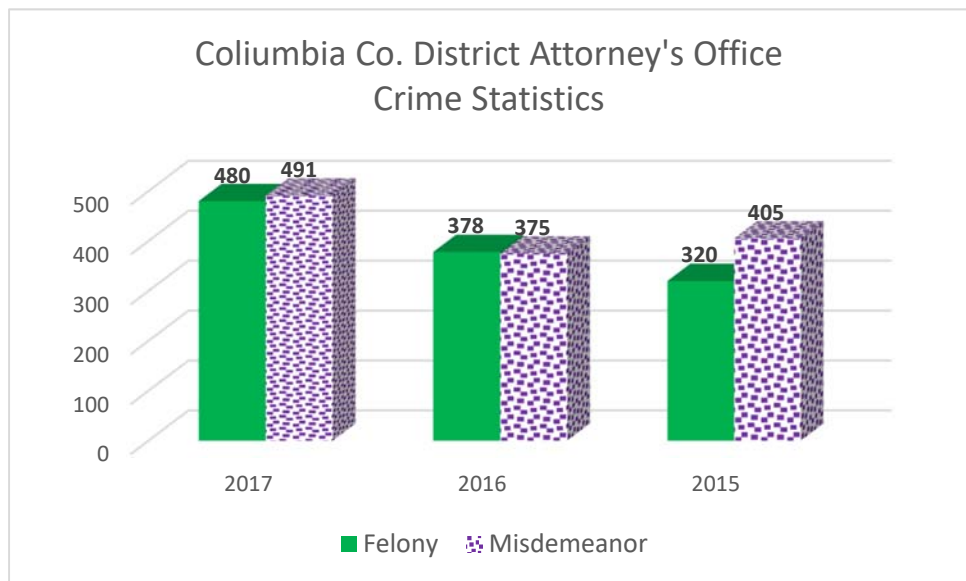
The Columbia County DA’s Office has continued to see a significant increase in its prosecution of criminal cases with little to no increase in staffing. In 2016, felony filings increased over 18% from 2015. This year, felony filings increased an additional 27%. The number of misdemeanor filings followed a similar pattern, increasing 30.9% from the year prior. A visual depiction of this increase is attached.

I am extremely proud of our staff and our attorneys because they spent 2017 handling their responsibilities with little in the way of additional resources. This is especially commendable considering that in 2017, our county had the lowest per capita number of DDAs in the region:

County	Deputy DA’s	Total staff	Population (1)	DA’s per 10,000 residents	Staff per 10,000 residents
Columbia (1)	5.00	16.00	50,795	0.98	3.15
Clatsop (2)	5.94	15.89	38,225	1.55	4.16
Lincoln (2)	8.10	20.10	47,735	1.70	4.21
Tillamook (3)	4.0	13.00	25,920	1.54	5.02

Sources: (1) Oregon Blue Book 2016 population (2) FY18 Adopted Budget (3) County website, DA page

I am also proud to report that my office has responded to this crisis by finding creative ways in which to address this shortage. Since taking office we have applied for and received a grant award that brought in \$1.2 million dollars from the State Criminal Justice Commission. This award has allowed the DA’s Office to hire another prosecutor for the office with no additional cost to the county. As a condition of the grant, this grant-funded Deputy District Attorney focuses her caseload on the prosecution of probation cases alongside a grant-funded patrol deputy and probation officer. The addition of this new DDA has relieved the other prosecutors of the burden of dealing with probation violators on their caseload while they are also trying to resolve their pending cases. Now that our trial attorneys can focus their attention



on the prompt charging and the prompt resolution of their pending cases, without the distraction of dealing with their probation violation cases, our staff can better achieve the goals described in the preceding section.

In addition to receiving the grant award, I have also partnered with a criminal justice professor from Lewis & Clark College of Law to attract court-certified law students to work in our office for school credit. We recently agreed to hire a law student to work 32 hours a week from May through August 2018 at no cost to the county. This student is legally authorized to practice law in our courts, and will handle many of the mundane court appearances that currently distract my prosecutors from their more pressing duties.

Nevertheless, these creative staffing solutions may only represent short-term solutions and our staff and prosecutors are spread very thin. It is not uncommon for me to see multiple attorneys in the office on weekends, which is often the only time available to prepare for trials, return phone calls, and catch up on paperwork. This problem will be greatly exacerbated in the Spring and Summer of 2019. At that time, the District Attorney's Office expects to be engaged in two back-to-back aggravated murder prosecutions. The first of these cases will likely take me away from all but my most crucial responsibilities for six weeks. The second case is scheduled to last for three months and will occupy nearly 100% of my time and the time of another DDA in my office. This will be a time of significant strain to our office and ideally, an additional DDA should be hired.

Columbia County

General Fund District Attorney Account: 100-12

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	482,382	389,813	362,124	308,880	245,941
Fees, Permits, Fines, Service Charges	19,000	22,875	19,355	18,313	18,383
Other Resources	0	12,038	11,508	0	65
Current Year Restricted	501,382	424,726	392,987	327,193	264,389
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	501,382	424,726	392,987	327,193	264,389
Expenditures					
Salary	1,019,542	967,935	922,699	868,476	891,022
Benefits	493,932	443,315	431,179	329,627	321,729
PR Transfers (PERS Bond & Reserve)	34,605	63,468	60,754	88,703	94,514
Personnel	1,548,080	1,474,718	1,414,632	1,286,806	1,307,265
Materials & Services	68,570	131,678	132,161	83,279	59,603
Capital	0	0	0	4,600	0
Program Budget	1,616,650	1,606,396	1,546,793	1,374,685	1,366,868
Debt	0	0	0	0	0
Transfers Out (admin alloc)	351,462	251,429	251,429	259,672	202,790
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,968,112	1,857,825	1,798,222	1,634,357	1,569,658
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(1,466,730)	(1,433,099)	(1,405,235)	(1,307,164)	(1,305,269)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	14.48
FY18 (no furloughs)	13.20
FY17 (no furloughs)	13.20
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R27	Fee,Srvce Chrg (Stat/Loc)			
15,742	15,565	16,480	14,044	100-12-01-3250	District Attorney - Discovery		16,000	16,000
35	0	0	132	100-12-01-3254	Restitution		0	0
2,606	2,748	2,875	2,264	100-12-02-3250	Fed \$25 Fee Child Support		3,000	3,000
18,383	18,313	19,355	16,441		Fee,Srvce Chrg (Stat/Loc) Totals:		19,000	19,000
				R35	Grant: Federal			
130,820	139,866	47,481	31,603	100-12-02-3800	Child Support Federal		49,855	49,855
19,569	57,354	83,041	30,915	100-12-32-3831	VOCA Basic - DoJ thru State		67,886	67,886
25,828	23,449	0	478	100-12-33-3831	VOCA Project - DoJ thru State		0	0
0	21,113	19,932	3,316	100-12-34-3831	VOCA one time CFDA 16-575		19,000	19,000
0	0	0	0	100-12-34-3850	VOCA Expansion		21,000	21,000
176,217	241,781	150,454	66,312		Grant: Federal Totals:		157,741	157,741
				R36	Grant: State, Local			
0	0	0	115,200	100-12-01-3069	JRI Grant		0	115,200
17,896	16,690	20,740	9,054	100-12-02-3510	Oregon Incentives Child Sprt		21,777	21,777
19,411	18,184	142,787	4,938	100-12-02-3625	Child Support Enforcement		149,000	149,000
32,279	32,225	48,143	16,311	100-12-31-3637	CFAA Unitary Assessment		33,664	33,664
69,586	67,099	211,670	145,503		Grant: State, Local Totals:		204,441	319,641
				R37	Grant, Donation: Private			
138	0	0	2,525	100-12-30-3500	Donations		5,000	5,000
138	0	0	2,525		Grant, Donation: Private Totals:		5,000	5,000
				R65	Other Resources (Restr)			
0	0	0	533	100-12-01-3100	Refund of Expenses		0	0
65	0	11,508	0	100-12-02-3100	Refund of Expense		0	0
65	0	11,508	533		Other Resources (Restr) Totals:		0	0
264,389	327,193	392,987	231,314		REVENUES TOTALS:		386,182	501,382

Columbia County

General Fund District Attorney Account: 100-12

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				E1	Personal Services			
16,200	14,000	16,800	11,318	100-12-01-4001	Personnel-Legal	1.00	16,800	16,800
165,540	95,652	110,635	73,712	100-12-01-4004	Chief Deputy DA	1.00	116,820	118,518
290,385	220,222	294,299	195,632	100-12-01-4005	Deputy DA 2	2.50	304,262	253,940
65,347	142,778	70,512	58,403	100-12-01-4006	Deputy DA 1	2.00	74,464	156,705
73,009	77,484	79,102	54,265	100-12-01-4015	Office Manager	1.00	81,078	82,264
98,365	104,519	112,079	71,946	100-12-01-4048	Legal Secretary	2.00	119,881	118,014
0	0	0	0	100-12-01-4053	Department Secretary		41,870	0
35,852	40,262	42,947	27,971	100-12-01-4085	PT help	0.98	59,063	56,183
392	20	5,000	10	100-12-01-4090	Overtime		5,000	5,000
45,133	44,741	71,928	45,539	100-12-01-4101	PERS ER		72,667	72,025
52,818	52,392	55,950	37,574	100-12-01-4102	FICA Tax		62,672	61,768
317	591	760	268	100-12-01-4103	Worker's Compensation		778	767
92,695	99,864	150,694	73,142	100-12-01-4104	Insurance Benefits		176,856	172,287
251	248	366	149	100-12-01-4105	WBF		410	404
4,533	348	3,657	60	100-12-01-4106	Unemployment Insurance Pool		0	0
36,749	41,008	42,577	29,595	100-12-01-4109	PERS EE 6%		47,359	46,738
21,263	53,988	59,818	37,366	100-12-02-4048	Support Enforcement Agent 2	1.00	67,181	63,906
69,608	43,634	44,441	30,432	100-12-02-4051	Child Support Enf Agnt	1.00	49,920	47,483
271	126	1,000	65	100-12-02-4090	Overtime		1,000	1,000
7,308	7,744	7,568	7,499	100-12-02-4101	PERS ER		13,201	12,561
6,650	7,216	8,052	5,148	100-12-02-4102	FICA Tax		9,035	8,598
35	83	105	40	100-12-02-4103	Worker's Compensation		112	107
47,417	45,511	51,359	30,854	100-12-02-4104	Insurance Benefits		49,625	49,625
53	55	53	30	100-12-02-4105	WBF		59	56
530	49	526	8	100-12-02-4106	Unemployment Insurance Pool		0	0
5,468	5,865	6,316	4,072	100-12-02-4109	PERS EE 6%		7,086	6,743
54,792	58,188	59,405	39,600	100-12-30-4016	Advocate Program Administrator	1.00	60,882	61,776
5,770	6,139	8,435	5,623	100-12-30-4101	PERS ER		8,645	8,772
4,110	4,320	4,544	3,000	100-12-30-4102	FICA tax		4,657	4,726
-10	43	57	19	100-12-30-4103	Workers Comp		58	59
8,273	7,977	8,520	5,663	100-12-30-4104	Insurance		9,099	9,099
27	25	30	16	100-12-30-4105	WBF		30	31
316	29	297	5	100-12-30-4106	Unemployment Pool		0	0
3,287	3,491	3,564	2,376	100-12-30-4109	PERS EE 6%		3,653	3,707
0	17,603	26,661	22,539	100-12-35-4054	Advocate	1.00	39,905	37,952
0	204	1,917	1,621	100-12-35-4101	PERS ER		2,869	2,729
0	1,351	2,040	1,724	100-12-35-4102	FICA		3,053	2,903
0	0	26	19	100-12-35-4103	Workers Comp		38	36
0	49	91	7,986	100-12-35-4104	Insurance		27,897	27,897
0	14	13	14	100-12-35-4105	WBF		20	19
0	9	133	2	100-12-35-4106	Unemployment Pool		0	0
0	262	1,600	1,352	100-12-35-4109	PERS EE		2,394	2,277
1,212,751	1,198,102	1,353,878	886,662	Personal Services Totals:		14.48	1,540,399	1,513,475
				E2	Materials and Services			
1,277	5,230	25,000	2,950	100-12-01-4321	Office Supplies and Expenses		5,000	5,000
3,197	2,695	3,200	1,684	100-12-01-4322	Copier Maintenance		3,200	3,200
2,142	499	2,500	1,108	100-12-01-4335	Books and Periodicals		2,500	2,500
0	13,680	6,000	5,410	100-12-01-4520	Software		5,100	5,100
2,868	2,527	4,250	1,812	100-12-01-4710	Mileage		4,300	4,300
6,498	16,828	8,000	8,410	100-12-01-4720	Conferences and Training		8,000	8,000
3,342	5,735	5,000	5,792	100-12-01-4730	Membership Dues		5,500	5,500
241	616	991	286	100-12-01-4789	Leds Computer Lease		1,200	1,200
1,708	2,920	3,000	1,921	100-12-01-4810	Investigation		3,000	3,000
489	633	2,000	1,245	100-12-01-4830	Expert Witnesses		2,000	2,000

Columbia County **General Fund District Attorney** **Account: 100-12**

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	2018 Account	Description	2019 FTE	2019 Requested	2019 Proposed
0	0	750	0	100-12-01-4840	Transcripts and Brief Printing		750	750
4,199	5,049	45,000	5,461	100-12-02-4321	Enforcement Supplies		6,000	6,000
0	6,812	0	0	100-12-02-4322	Copier Maintenance		0	0
73	0	600	152	100-12-02-4710	Mileage		600	600
292	181	450	393	100-12-02-4720	Conferences and Training		450	450
1,449	1,999	3,000	352	100-12-02-4810	Investigation		3,000	3,000
166	0	750	0	100-12-31-4320	Supplies		750	750
80	0	200	0	100-12-31-4335	Books, Periodicals, Subscripti		0	0
0	0	0	0	100-12-31-4520	Software		500	500
1,589	82	500	0	100-12-31-4600	Grant Expenses: Emerg Supplies		500	500
82	21	0	0	100-12-31-4709	Equipment Rental		0	0
0	0	200	0	100-12-31-4710	Travel		0	0
0	0	500	0	100-12-31-4720	Conferences		500	500
725	203	750	9	100-12-32-4320	Supplies		750	750
12	67	0	0	100-12-32-4321	Supplies		0	0
0	0	200	0	100-12-32-4335	Books, Periodicals, Subscripti		450	450
0	0	0	0	100-12-32-4520	Software		1,020	1,020
443	0	500	0	100-12-32-4600	Grant Expenses: Emerg Supplies		500	500
0	21	0	0	100-12-32-4709	Equipment Rental		0	0
0	0	200	0	100-12-32-4710	Travel		0	0
2,120	100	500	0	100-12-32-4720	Training		500	500
22,626	9,377	0	0	100-12-32-4841	Contract Temporary Services		0	0
3,986	0	0	0	100-12-33-4320	Supplies		0	0
0	157	0	0	100-12-33-4335	Books, Periodicals, Subs		0	0
0	3,288	1,750	428	100-12-34-4320	Supplies		1,000	1,000
0	2,250	300	0	100-12-34-4335	Printer materials		500	500
0	0	5,000	180	100-12-34-4520	Software		500	500
0	169	5,100	317	100-12-34-4600	Emergency Services		1,000	1,000
0	224	350	0	100-12-34-4601	Facility Dog Project		4,000	4,000
0	20	4,000	0	100-12-34-4710	Travel		500	500
0	1,841	1,620	2,308	100-12-34-4720	Conferences		3,000	3,000
0	0	0	2,000	100-12-34-4841	Contract Services		2,000	2,000
0	57	0	0	100-12-35-4720	Conferences		0	0
59,603	83,279	132,161	42,217		Materials and Services Totals:		68,570	68,570
			E3	Capital Outlay				
0	4,600	0	1,020	100-12-34-5008	Case Management System		0	0
0	4,600	0	1,020		Capital Outlay Totals:		0	0
			E5	Transfer Exp				
49,324	51,972	47,852	35,180	100-12-01-4107	PERS Bond		53,226	52,528
26,949	19,821	0	0	100-12-01-4108	PERS 822		0	-25,329
164,151	213,654	186,632	124,421	100-12-01-4593	Admin Alloc-DA		215,993	261,513
7,381	7,432	7,098	4,850	100-12-02-4107	PERS Bond		7,964	7,579
4,010	2,835	0	0	100-12-02-4108	PERS 822		0	-3,655
20,960	23,971	32,131	21,421	100-12-02-4593	Admin Alloc-Child Support Enf		40,155	48,099
4,439	4,421	4,006	2,830	100-12-30-4107	PERS Bond		4,105	4,166
2,411	1,687	0	0	100-12-30-4108	PERS 822		0	-2,009
17,679	22,047	32,666	21,777	100-12-30-4593	Administrative Allocation		34,723	41,849
0	409	1,798	1,589	100-12-35-4107	PERS Bond		2,691	2,559
0	127	0	0	100-12-35-4108	PERS SB 822		0	-1,234
297,303	348,375	312,183	212,068		Transfer Exp Totals:		358,858	386,067
1,569,658	1,634,357	1,798,222	1,141,967		EXPENDITURES TOTALS:	14.48	1,967,826	1,968,112
-1,305,269	-1,307,164	-1,405,235	-910,653		District Attorney's Office Totals:		-1,581,644	-1,466,730

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, the 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 one half time clerk, two full time clerks, and a Judge at 143 hours per month.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Utilize streamlined processes for more timely scheduling of trials.	Set matters for trial within 90 days of entry of Not Guilty plea.	Make better use of satellite locations for trials. Implement Trial by Affidavit process, which will eliminate the need for personal appearances by Law Enforcement and defendants.
2) Utilize streamlined processes for assignment of accounts to collection agencies.	Assign matters to collection agencies within 90 days of default.	Eliminate unnecessary and time consuming steps in the process of identifying defaulted accounts and forwarding of those accounts to collection agencies.

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

FY2017-2018 Accomplishments

We continue to have Intergovernmental Agreements with the cities of Clatskanie and Vernonia, with our office located in Vernonia. We also have a lease with the city of Columbia City for the use of the Community Hall.

In late 2017, the Court received approval to increase the number of hours for a Court Clerk from half time to full time. Due to the number of years that this position was funded at only half time, there is a backlog in collection enforcement actions on defaulted accounts. We are now able to keep up with current work flowing into the Court, while gradually reducing the backlog which has built up over the years.

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 FY19 expected to be the most active for the Justice Court in terms of citation numbers since FY12.

The Court is currently working with the County's IT Department to simplify the payment process for the public. The current online payment process is complicated for staff to explain, and for defendants to understand and use.

Columbia County

General Fund

Justice Court

Account: 100-14

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	650,000	680,901	450,000	453,757	359,985
Other Resources	0	0	0	0	0
Current Year Restricted	650,000	680,901	450,000	453,757	359,985
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	650,000	680,901	450,000	453,757	359,985
Expenditures					
Salary	167,290	158,399	135,501	128,342	122,209
Benefits	92,270	75,183	69,558	48,768	49,430
PR Transfers (PERS Bond & Reserve)	5,841	11,088	9,137	13,400	15,260
Personnel	265,401	244,671	214,196	190,510	186,899
Materials & Services	309,602	331,130	140,909	169,093	141,946
Capital	0	0	0	0	0
Program Budget	575,003	575,800	355,105	359,603	328,846
Debt	0	0	0	0	0
Transfers Out (admin alloc)	46,891	32,071	32,071	23,335	23,537
Transfers Out (fund pymts)	46,500	50,900	35,500	34,364	40,253
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	668,393	658,771	422,677	417,302	392,636
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(18,393)	22,130	27,323	36,455	(32,651)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	2.82
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
359,985	453,757	450,000	671,744	100-14-00-3252	Justice Court - Vernonia		650,000	650,000
359,985	453,757	450,000	671,744		Fees, Lic, Perm, Fines, Totals:		650,000	650,000
359,985	453,757	450,000	671,744		REVENUES TOTALS:		650,000	650,000
				<u>E1</u>	<u>Personal Services</u>			
54,998	56,900	60,240	36,496	100-14-00-4001	Justice of the Peace	0.82	60,240	60,240
51,250	54,480	55,619	37,088	100-14-00-4055	Justice Court Clerk	2.00	104,036	105,550
0	0	18,142	20,037	100-14-00-4057	Justice Court Clerk I		0	0
14,944	16,747	0	5,940	100-14-00-4085	PT Justice Court Clerk		0	0
1,017	215	1,500	0	100-14-00-4090	Overtime		1,500	1,500
9,079	9,271	13,965	9,456	100-14-00-4101	PERS ER		16,142	16,251
9,240	9,659	10,366	7,608	100-14-00-4102	FICA Tax		12,682	12,798
57	112	141	59	100-14-00-4103	Worker's Compensation		158	159
22,950	21,940	36,211	22,106	100-14-00-4104	Insurance Benefits		52,941	52,941
68	65	68	43	100-14-00-4105	WBF		83	84
709	64	678	11	100-14-00-4106	Unemployment Insurance Pool		0	0
7,326	7,658	8,130	5,974	100-14-00-4109	PERS EE 6%		9,947	10,037
171,639	177,110	205,059	144,817		Personal Services Totals:	2.82	257,729	259,559
				<u>E2</u>	<u>Materials and Services</u>			
2,628	2,644	2,900	1,796	100-14-00-4310	Telephone-Long Distance Only		2,900	2,900
3,165	1,968	4,500	2,598	100-14-00-4321	Office Supplies		4,500	4,500
527	496	600	843	100-14-00-4322	Copier Expense		600	1,500
115,036	134,360	108,000	156,410	100-14-00-4381	State DOR Payments		275,000	275,000
186	0	1,000	0	100-14-00-4390	Court Appointed Attorneys		1,000	1,000
0	0	1,000	0	100-14-00-4395	Jury Expense		1,000	1,000
520	2,081	2,100	1,561	100-14-00-4525	Software & Hosting		539	539
3,525	3,675	3,750	2,725	100-14-00-4580	Office Rent		3,075	5,075
30	30	34	29	100-14-00-4588	Gen Liab Insurance		32	32
8,277	16,576	9,000	2,806	100-14-00-4594	Refund		8,850	8,850
1,221	1,396	3,000	822	100-14-00-4710	Mileage		2,681	2,681
0	0	4,000	256	100-14-00-4720	Conferences and Training		0	0
250	370	525	150	100-14-00-4730	Membership Dues		525	525
6,580	5,498	500	4,337	100-14-00-4841	Contract Temporary Help		6,000	6,000
141,946	169,093	140,909	174,333		Materials and Services Totals:		306,702	309,602
				<u>E5</u>	<u>Transfer Exp</u>			
9,888	9,699	9,137	7,056	100-14-00-4107	PERS Bond		11,179	11,281
5,373	3,701	0	0	100-14-00-4108	PERS 822		0	-5,440
23,537	23,335	32,071	21,381	100-14-00-4593	Administrative Allocation		40,949	46,891
40,253	34,364	35,000	27,060	100-14-00-5313	Fee (transfer to other fund)		46,000	46,000
0	0	500	0	100-14-00-5314	Restitution to Anim Contrl Fnd		500	500
79,050	71,098	76,708	55,497		Transfer Exp Totals:		98,628	99,232
392,636	417,302	422,677	374,646		EXPENDITURES TOTALS:	2.82	663,059	668,393
-32,651	36,455	27,323	297,098		Justice Court Totals:		-13,059	-18,393

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.

FY2018-2019 Goals and Highlights

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

FY2017-2018 Accomplishments

Firing Range Use fees are expected to exceed budgeted amounts.

Columbia County

General Fund

Firing Range

Account: 100-15

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	5,000	6,360	4,000	6,250	5,290
Other Resources	0	0	0	0	760
Current Year Restricted	5,000	6,360	4,000	6,250	6,050
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	5,000	6,360	4,000	6,250	6,050
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	4,264	3,098	3,369	3,089	3,202
Capital	0	0	0	0	0
Program Budget	4,264	3,098	3,369	3,089	3,202
Debt	0	0	0	0	0
Transfers Out (admin alloc)	4,255	0	0	705	2,331
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	8,519	3,098	3,369	3,793	5,533
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(3,519)	3,262	631	2,457	517

Authorized Positions - Full Time Equivalents

FY18	0.00
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R27</u>	<u>Fee,Srvce Chrg (Stat/Loc)</u>			
5,290	6,250	4,000	3,530	100-15-00-3250	Firing Range Access Fees		5,000	5,000
5,290	6,250	4,000	3,530		Fee,Srvce Chrg (Stat/Loc) Totals:		5,000	5,000
				<u>R65</u>	<u>Other Resources (Restr)</u>			
760	0	0	0	100-15-00-3100	Refund of Expenses		0	0
760	0	0	0		Other Resources (Restr) Totals:		0	0
6,050	6,250	4,000	3,530		REVENUES TOTALS:		5,000	5,000
				<u>E2</u>	<u>Materials and Services</u>			
410	439	500	516	100-15-00-4510	Gun Range Utilities		500	500
1,971	1,990	2,000	1,181	100-15-00-4514	Garbage & Sanitation Expense		2,200	2,200
760	600	800	734	100-15-00-4516	Gun Range Maintenance		1,500	1,500
61	60	69	59	100-15-00-4588	Liability Insurance		64	64
3,202	3,089	3,369	2,490		Materials and Services Totals:		4,264.5	4,264.5
				<u>E5</u>	<u>Transfer Exp</u>			
2,331	705	0	0	100-15-00-4593	Admin Allocation		3,435	4,255
2,331	705	0	0		Transfer Exp Totals:		3,435	4,255
5,533	3,793	3,369	2,490		EXPENDITURES TOTALS:		7,700	8,519
517	2,457	631	1,040		Col County Firing Range Totals:		-2,700	-3,519

Juvenile Department - General Fund 100-18

The Juvenile Department is a part of the Department of Community Justice.

Please refer to the combined FY2018-2019 Goals and the report on FY2017-2018 Accomplishments on the Department of Community Justice – Fund 203 section.

Columbia County

General Fund

Juvenile Account: 100-18

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	129,440	128,240	126,948	126,948	126,173
Total Beginning Balance	129,440	128,240	126,948	126,948	126,173
Intergovernmental	151,985	151,985	130,155	139,937	143,252
Fees, Permits, Fines, Service Charges	2,900	3,200	3,000	3,407	3,856
Other Resources	1,200	1,200	1,100	2,192	775
Current Year Restricted	156,085	156,385	134,255	145,537	147,882
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	285,525	284,625	261,203	272,485	274,056
Expenditures					
Salary	479,179	438,129	414,679	394,706	341,098
Benefits	261,876	223,679	211,049	182,305	150,417
PR Transfers (PERS Bond & Reserve)	16,731	29,588	27,963	41,449	41,743
Personnel	757,786	691,396	653,691	618,460	533,258
Materials & Services	217,207	197,454	190,329	134,121	164,594
Capital	0	0	0	0	0
Program Budget	974,992	888,851	844,021	752,581	697,852
Debt	0	0	0	0	0
Transfers Out (admin alloc)	204,252	148,280	148,280	154,044	110,313
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,179,245	1,037,131	992,301	906,625	808,165
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(1,024,360)	(881,946)	(858,046)	(762,380)	(661,058)
Restr Funds Carried Forward	130,640	129,440	126,948	128,240	126,948

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

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	6.75
FY18 (no furloughs)	5.75
FY17 (no furloughs)	5.75
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>			
126,173	126,948	126,948	128,240	100-18-01-3004	Harr Juv Fund Beg Bal		129,440	129,440
126,173	126,948	126,948	128,240		Beginning Bal (Grants, Rsrve) Totals:		129,440	129,440
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
376	75	100	250	100-18-00-3250	Juv Supervision/Detention Fees		0	0
2,700	2,925	2,700	1,800	100-18-00-3251	Juvenile Rent		2,700	2,700
780	407	200	214	100-18-00-3254	Discovery Fees		200	200
3,856	3,407	3,000	2,264		Fees, Lic, Perm, Fines, Totals:		2,900	2,900
				<u>R36</u>	<u>Grant: State, Local</u>			
62,136	62,139	54,100	15,903	100-18-00-3640	Basic Services		63,614	63,614
52,736	52,740	45,900	13,498	100-18-00-3643	Diversion Services		53,991	53,991
0	3,773	6,600	1,658	100-18-00-3644	OYA Flex		6,000	6,000
28,380	21,285	23,555	12,062	100-18-00-3646	Juvenile Crime Prevention		28,380	28,380
143,252	139,937	130,155	43,121		Grant: State, Local Totals:		151,985	151,985
				<u>R65</u>	<u>Other Resources (Restr)</u>			
0	900	200	80	100-18-00-3100	Refund of Expenses		0	0
775	1,292	900	481	100-18-01-3020	Harr Interest		1,200	1,200
775	2,192	1,100	561		Other Resources (Restr) Totals:		1,200	1,200
274,056	272,485	261,203	174,185		REVENUES TOTALS:		285,525	285,525

Columbia County

General Fund Juvenile

Account: 100-18

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
			E1 Personal Services					
25,966	26,286	26,328	18,056	100-18-00-4002	Juvenile Director	0.25	26,988	27,383
83,268	86,875	87,048	59,698	100-18-00-4011	Division Supervisor	1.00	89,232	90,522
0	0	0	0	100-18-00-4036	Intervention Specialist	0.50	0	36,085
179,990	0	0	0	100-18-00-4037	Juvenile Probation Officer III		55,744	0
0	198,388	201,921	135,731	100-18-00-4038	Juvenile Probation Officer II	3.00	150,709	216,665
43,998	51,312	57,369	34,936	100-18-00-4053	Secretary	2.00	108,829	103,524
4,243	28,243	37,014	19,744	100-18-00-4054	Office Specialist		37,939	0
879	0	0	0	100-18-00-4085	PT Help		0	0
2,753	3,602	5,000	1,699	100-18-00-4090	Overtime		5,000	5,000
31,400	37,334	49,366	36,362	100-18-00-4101	PERS ER		56,193	57,127
25,777	29,736	31,723	20,548	100-18-00-4102	FICA Tax		36,295	36,657
3,329	3,147	4,656	2,298	100-18-00-4103	Worker's Compensation		6,330	6,552
67,803	88,059	98,143	62,742	100-18-00-4104	Insurance Benefits		135,285	132,549
136	148	207	85	100-18-00-4105	WBF		237	240
1,953	197	2,073	34	100-18-00-4106	Unemployment Insurance		0	0
20,021	23,683	24,881	17,518	100-18-00-4109	PERS EE 6%		28,466	28,751
491,515	577,011	625,728	409,451	Personal Services Totals:		6.75	737,248	741,054
			E2 Materials and Services					
1,686	2,897	2,100	2,030	100-18-00-4311	Cell Phone Expense		2,500	2,500
4,497	4,844	5,000	2,256	100-18-00-4321	Supplies		5,000	5,000
1,784	1,738	2,200	1,015	100-18-00-4322	Copier Maintenance		2,500	2,500
459	0	0	0	100-18-00-4343	Hiring Expense and Supplies		500	500
2,539	2,808	3,229	2,697	100-18-00-4588	GL and Property Insurance		2,967	2,967
0	710	1,500	1,003	100-18-00-4710	Mileage		1,000	1,000
2,918	3,479	7,000	2,326	100-18-00-4711	Vehicle Fuel		7,000	7,000
1,814	4,597	4,000	903	100-18-00-4714	Vehicle Maintenance		5,000	5,000
6	86	500	0	100-18-00-4715	Auto Expense		500	500
1,230	5,178	5,000	1,867	100-18-00-4720	Conferences and Training		5,500	5,500
1,438	1,415	1,500	1,404	100-18-00-4730	Membership Dues		1,500	1,500
104,457	62,667	90,000	31,065	100-18-00-4736	Detention Expense		100,000	100,000
0	0	100	36	100-18-00-4830	Witness Fees		100	100
3,715	5,999	19,400	2,933	100-18-00-4832	Juvenile Diversion Plan		25,600	25,600
0	0	1,000	0	100-18-00-4835	Comm Service Work Program		1,000	1,000
21,095	28,570	21,200	7,095	100-18-00-4836	Juvenile Crime Prevention		25,540	25,540
4,830	3,044	6,600	0	100-18-00-4837	OYA Flex Expense		6,000	6,000
12,128	6,089	20,000	6,733	100-18-00-4841	Contract Temp Help		25,000	25,000
164,594	134,121	190,329	63,362	Materials and Services Totals:			217,207	217,207
			E5 Transfer Exp					
27,061	30,002	27,963	20,821	100-18-00-4107	PERS Bond		31,993	32,313
14,682	11,447	0	0	100-18-00-4108	PERS 822		0	-15,581
110,313	154,044	148,280	98,854	100-18-00-4593	Administrative Allocation		161,879	204,252
152,056	195,493	176,244	119,674	Transfer Exp Totals:			193,872	220,984
808,165	906,625	992,301	592,487	EXPENDITURES TOTALS:		6.75	1,148,327	1,179,245
-534,110	-634,140	-731,098	-418,302	Juvenile Department Totals:			-862,802	-893,720

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, and 1 full-time paralegal. A legal secretary was also used part time during the year.

FY2018-2019 Goals and Highlights

Next fiscal year we expect to accomplish the goals outlined in the table below:

Goal	Mission	How Goal Furthers Mission Element(s)
1) Conduct New Hire search and re-organize Department responsibilities.	Service X	<u>Service</u> – Filling a new attorney position will allow us to build capacity to better serve the County/citizens.
2) Complete Ordinance review implementation	Service X	<u>Service</u> – This project will help County departments with the mission of service by clarifying and updating County legal requirements. <u>Connection</u> – This project will help connect the public to the County by increasing transparency related to County requirements.
3) Complete FEMA property transfer to Vernonia	Service X Innovation X	<u>Service</u> – This project will complete our service to the residents of Vernonia following the 2007 Vernonia Flood. <u>Innovation</u> – The Vernonia flood recovery and buy-out program was an innovative approach to disaster recovery for the County's citizens.
4) Complete Rainier and Scappoose Transit Facility Projects	Service X Innovation X Connection X	<u>Service</u> - Our legal assistance to complete construction will allow Transit to serve the community. <u>Innovation</u> - Due to funding challenges, we will provide legal assistance to find innovative solutions to meet budget restrictions. <u>Connection</u> - The projects will provide connection with the residents of Columbia County.
5) Assist with Property/Gas Management Transition	Service X Innovation X	<u>Service</u> - These programs serve the taxing districts and citizens by providing tax revenue back to the taxing districts. <u>Innovation</u> - The County will need an innovative approach to provide the services needed to actively manage the property/gas programs with existing resources.
6) Implement Mission Statement and Strategic Plan	Service X Engagement X Connection X Innovation X	<u>For All</u> - Implementing the County mission statement and Strategic Plan, when adopted, furthers all four segments of the County's mission.

Goal	Mission	How Goal Furthers Mission Element(s)
7) Mass Gathering Update	Service X	<u>Service</u> - Updating the Mass Gathering Ordinance will allow County Staff to better serve its citizens.

We are on course for another very busy year. Significant changes in the FY 19 Budget cycle for Counsel's Office have been proposed. The primary change is to remove an administrative position (currently unfilled) and to fund a new Assistant County Counsel position. This change is general fund neutral because the Jail Fund will be paying directly for a portion of Counsel's salary with the expectation that 30% of County Counsel's time will be spent on Jail issues. The addition of a new attorney in the office, and less administrative assistance will necessitate a re-organization of duties. The office is eager to take on this re-organization and our goal will be to continue to increase productivity in the year to come.

FY2017-2018 Accomplishments

It's been a 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 in the last year. The following is a partial list of Counsel's office FY 2018 Accomplishments.

- **Public Records Update.** Provided legal assistance for update of County's public record ordinance. This is on track for completion prior to the end of FY 18.
- **Community Action Team.** Provided legal assistance for implementation of the Community Action Team CDBG Rehabilitation Grant.
- **Continue ordinance updates.** Many County ordinances are due for updating. We continued implementation of updates in FY18.
- **LDS.** Addressed on-going medical and recreational marijuana legislation and regulations.
- **LDS.** Assisted with zoning and comprehensive plan ordinances for Transportation System Plan.
- **LDS.** Provided legal advice and support for amendments to enforcement related ordinances, including Solid Waste Management Ordinance.
- **Purchasing.** Assisted with several large procurement projects.
- **Public Health.** Provided legal support and assistance with procurement of public health services and contract amendments.
- **Finance and Taxation.** Provided legal support for implementation of the County's marijuana tax.
- **Finance.** Assisted with procurement of financial consultant services and drafting of best practice policies.
- **Lands.** Assisted with auctions and on-going land sales/donations.
- **Litigation/Tort Claims.** Managed 16 tort claims and 12 cases in litigation.

- **Contracts.** Reviewed or drafted approximately 105 contracts.
- **Public Meetings.** Attended approximately 115 public meetings.
- **Procurements.** Assisted with 15 formal/intermediate procurements.
- **Real Estate Transactions.** Concluded 16 real estate transactions.
- **Order/Resolutions.** Drafted approximately 90 orders/resolutions.
- **Ordinances.** Drafted approximately 5 Ordinances.

Columbia County

General Fund County Counsel Account: 100-19

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	4,231
Other Resources	0	10,000	1,500	10,344	6,689
Current Year Restricted	0	10,000	1,500	10,344	10,920
Transfers In (Admin Alloc)	548,175	377,069	377,069	330,253	261,156
Spec Pymt (from Component Unit)	45,000	45,000	36,000	8,516	2,959
Current Year Other Resources	593,175	422,069	413,069	338,769	264,115
Total Available Resources	593,175	432,069	414,569	349,113	275,035
Expenditures					
Salary	371,897	310,698	364,143	316,019	270,883
Benefits	195,011	160,312	198,411	134,645	131,241
PR Transfers (PERS Bond & Reserve)	12,768	22,135	24,135	30,565	33,545
Personnel	579,675	493,145	586,689	481,229	435,669
Materials & Services	24,900	36,900	53,900	19,956	33,639
Capital	0	0	0	0	0
Program Budget	604,575	530,045	640,589	501,185	469,308
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	604,575	530,045	640,589	501,185	469,308
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(11,401)	(97,977)	(226,020)	(152,072)	(194,273)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	3.75
FY18 (no furloughs)	4.05
FY17 (no furloughs)	4.05
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 Counsel

Account: 100-19

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
4,231	0	0	0	100-19-00-3104	Reimb from State/Local Govt		0	0
4,231	0	0	0	Fee,Srvce Chrg (Stat/Loc) Totals:			0	0
				R55	Transfer Revenue			
261,156	329,671	377,069	251,379	100-19-00-3075	Admin Alloc		428,636	548,175
261,156	329,671	377,069	251,379	Transfer Revenue Totals:			428,636	548,175
				R65	Other Resources (Restr)			
0	228	1,500	0	100-19-00-3017	MJ tax admin cost		0	0
6,726	10,116	0	16,947	100-19-00-3100	Refund of Expenses		0	0
-37	0	0	0	100-19-00-3128	Settlement Rev		0	0
6,689	10,344	1,500	16,947	Other Resources (Restr) Totals:			0	0
				R85	Special Payments			
2,959	8,516	36,000	0	100-19-00-3098	Reimb Component Unit		45,000	45,000
2,959	8,516	36,000	0	Special Payments Totals:			45,000	45,000
275,035	348,531	414,569	268,326	REVENUES TOTALS:			473,636	593,175
				E1	Personal Services			
134,072	139,896	142,846	96,127	100-19-00-4007	County Counsel	0.70	146,407	103,999
91,446	98,341	103,605	68,391	100-19-00-4008	Assistant County Counsel	2.00	193,731	196,553
0	56,484	60,507	40,097	100-19-00-4013	Paralegal/N.R. Admin	1.00	63,690	64,605
42,501	20,786	50,445	0	100-19-00-4048	Legal Assistant		0	0
2,257	381	6,240	0	100-19-00-4085	Extra Help	0.05	6,240	6,240
606	133	500	162	100-19-00-4090	Overtime		500	500
28,369	27,894	43,009	26,256	100-19-00-4101	PERS ER		46,902	41,259
19,502	22,526	27,857	14,760	100-19-00-4102	FICA Tax		31,408	28,450
104	305	378	121	100-19-00-4103	Worker's Compensation		390	353
65,501	65,971	103,690	50,716	100-19-00-4104	Insurance Benefits		111,000	102,823
80	94	182	49	100-19-00-4105	WBF		205	186
1,568	158	1,821	27	100-19-00-4106	Unemployment Insurance		0	0
16,118	17,697	21,474	12,287	100-19-00-4109	PERS EE 6%		24,260	21,939
402,124	450,664	562,554	308,991	Personal Services Totals:		3.75	624,733	566,908
				E2	Materials and Services			
5,622	2,378	4,000	557	100-19-00-4321	Supplies		4,000	4,000
1,319	2,014	2,300	1,464	100-19-00-4322	Copier Maintenance		2,300	2,300
2,122	430	1,800	35	100-19-00-4335	Books-Library & Periodicals		1,800	1,800
661	594	1,600	35	100-19-00-4710	Mileage		1,600	1,600
1,321	2,659	2,500	1,729	100-19-00-4720	Conferences and Training		3,500	3,500
1,337	1,521	1,700	1,254	100-19-00-4730	Membership Dues		1,700	1,700
10,021	10,361	40,000	16,694	100-19-00-4750	Contract Services-Legal		10,000	10,000
11,236	0	0	0	100-19-00-4841	Contract & Temp Services		0	0
33,639	19,956	53,900	21,768	Materials and Services Totals:			24,900	24,900
				E5	Transfer Exp			
21,725	22,127	24,135	14,712	100-19-00-4107	PERS Bond		27,265	24,658
11,819	8,438	0	0	100-19-00-4108	PERS 822		0	-11,890
33,545	30,565	24,135	14,712	Transfer Exp Totals:			27,265	12,768
469,308	501,185	640,589	345,471	EXPENDITURES TOTALS:		3.75	676,898	604,575
-194,273	-152,654	-226,020	-77,145	County Counsel Totals:			-203,262	-11,401

Veterans Services - General Fund 100-035

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.

The Veterans Service Office 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.

FY2018-2019 Goals and Highlights

Goal 1 - Increase veteran's awareness of veteran services provided within Columbia County

The Veterans Service Office currently represents nearly 2000 of the estimated 6000 veterans with Columbia County. In order to reach a greater number of veterans and surviving spouses within the county the veteran service office must increase the awareness of services within the community. This office will conduct a multi-pronged approach to increase awareness within Columbia County. Reaching generation X and millennial generation veterans will require the veteran's service office to increase its digital foot print through the use social media platforms. To reach the older veteran population, veteran service office will conduct outreach events and targeted advertising to reach this population demographic.

Performance metric

Success in this area is measured by number of clients who receive assistance. Assistance includes: enrolling veterans in VA health care, submitting claims for VA disability compensation, submitting claims for veteran and surviving spouse's pension, enrolling veterans in VA VOCREHAB programs and educations programs, assisting veterans receive VA home loans, assisting veterans and surviving spouses with burial expenses.

Goal 2 - Reduce veteran homelessness in Columbia County

The Veterans Service Office assist in identifying and locating homeless veterans within Columbia and once identified will work with VA and other community resources to stably house veterans.

Performance metric

Identified veterans are successfully housed and receiving resources needed to sustain their housing and maintain reasonable quality of life.

FY2017-2018 Accomplishments

During FY 2017-2018 (as of 15 September 28, 2017) the Veteran Service Office conducted 136 interviews, returned 375 call from clients, prepared over 275 documents, submitted 62 new claims of behalf of clients, and enrolled 25 veterans into VA health care.

Through the first three months of this current FY, the Veterans Service Office has spent in excess of 89 hours of outreach in the communities of Vernonia, Clatskanie, Rainer, St Helens and Scappoose.

As an accredited representative with the Veterans Administration, the Veteran Service Officer represented 3 veterans and the Board of Veterans Appeals and 1 veteran at the board of appeals at the Portland VA Regional Office.

Veterans Service Office also represented the interest of the Columbia County veterans in Salem at Oregon Department of Veterans Affairs and at the VA Portland Regional Office and Portland VA Health Care Center meetings.

Columbia County

General Fund Veterans Services Account: 100-35

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	107,000	106,107	65,187	56,684	57,453
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	107,000	106,107	65,187	56,684	57,453
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	107,000	106,107	65,187	56,684	57,453
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	136,895	136,895	96,065	86,562	81,581
Capital	0	0	0	0	0
Program Budget	136,895	136,895	96,065	86,562	81,581
Debt	0	0	0	0	0
Transfers Out (admin alloc)	5,005	3,885	3,885	750	750
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	141,900	140,780	99,950	87,312	82,331
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(34,900)	(34,673)	(34,763)	(30,629)	(24,878)

Columbia County

General Fund Veterans Services Account: 100-35

Department Budget Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R36</u>	<u>Grant: State, Local</u>			
57,453	56,684	65,187	53,008	100-35-00-3660	Veterans Service - State Reimb		107,000	107,000
57,453	56,684	65,187	53,008		Grant: State, Local Totals:		107,000	107,000
57,453	56,684	65,187	53,008		REVENUES TOTALS:		107,000	107,000
				<u>E2</u>	<u>Materials and Services</u>			
81,581	86,562	96,065	56,476	100-35-00-4750	Contracted Services		136,895	136,895
81,581	86,562	96,065	56,476		Materials and Services Totals:		136,895	136,895
				<u>E5</u>	<u>Transfer Exp</u>			
750	750	3,885	2,590	100-35-00-4593	Administrative Allocation		6,792	5,005
750	750	3,885	2,590		Transfer Exp Totals:		6,792	5,005
82,331	87,312	99,950	59,066		EXPENDITURES TOTALS:		143,687	141,900
-24,878	-30,629	-34,763	-6,058		Veterans' Service Office Totals:		-36,687	-34,900

Public Health – General Fund 100-36

MISSION OF THE PUBLIC HEALTH DEPARTMENT

The mission of the Public Health Department is to promote physical and mental health, and prevent disease, injury, and disability in Columbia County. The Department will accomplish this mission by implementing and monitoring the ten essential public health services.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Create a strategic plan and adopt a public health modernization plan.	Service Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation _____	<u>Engagement.</u> The Department plans to form and engage a new Public Health Advisory Committee to oversee the creation of a strategic plan and the adoption of a public health modernization plan. <u>Connection.</u> The Department will connect with citizens during the strategic planning process. The plan will require the Department to analyze, review and measure public health data to assess public health needs; develop strategic priority areas; and work with the public to create a strategy to improve public health.
2) Improve capacity to provide foundational public health programs described in ORS 431.131 and ORS 431.141.	Service <input checked="" type="checkbox"/> Engagement _____ Connection _____ Innovation <input checked="" type="checkbox"/>	<u>Service.</u> The Public Health Department will accomplish this goal by evaluating the effectiveness of service delivery models and comparing the county's current service delivery model with other jurisdictions. <u>Innovation.</u> The Department will explore cross-jurisdictional collaborations review programs to determine if there are other methods to leverage available funds.
3) Assess readiness for public health accreditation.	Service <input checked="" type="checkbox"/> Engagement _____ Connection _____ Innovation <input checked="" type="checkbox"/>	<u>Service.</u> Accreditation provides an opportunity for health departments to identify performance and quality improvement opportunities, improve management, develop leadership, and strengthen relationships with the community. <u>Innovation.</u> The accreditation process documents the capacity of public health departments to deliver the three core functions of public health and the ten essential public health services.

The budget funds a Public Health Administrator and a Health Officer. In addition, the budget funds a Contractor to implement the mandatory public health activities required by statutes and rules. In its first full year, the Public Health Department will oversee the Contractor and recommended changes to position Columbia County to adopt a public health modernization plan.

FY2017-2018 Accomplishments

In response to bills passed during the 2015 and 2017 legislative sessions, collectively known as public health modernization, Columbia County reclaimed local public health authority from the Public Health Foundation of Columbia County on February 1, 2018. The purpose of modernization, according to the legislature is to encourage improvement and standardization of health departments to provide a more effective and more efficient public health system. Previously, the County delegated local public health authority to the Public Health Foundation of Columbia County, which received revenue from the Oregon Health Authority and implemented required programs.

In anticipation of the change, Columbia County hired a Public Health Director in November of 2017 to ensure completion of required powers and duties. The powers and duties of local public health authorities are described in ORS 431.413; in sum, local public health authorities are required to complete the activities in OAR 333-014-0550 and the governance functions in OAR 333-014-0580. Local public health authorities may execute subcontracts to complete some required activities, but may not delegate the governance functions, duties and powers related to governance, including: include but are not limited to: the exercise of any police power; enforcement of public health laws, including but not limited to taking an action on a license or permit; imposing civil penalties; compelling the production of records during a disease outbreak investigation; petitioning the court for an isolation or quarantine order under ORS 433.121 to 433.142; taking any action authorized during a declared public health emergency under ORS 433.441; and adopting a public health modernization plan and monitoring its progress.

The county entered a contract on February 1, 2018 with the Public Health Foundation of Columbia County to complete the mandatory public health activities it may delegate. Under the contract, the Public Health Foundation of Columbia County implements the following programs: Communicable Disease Prevention and Control; Provision of Immunizations; Tobacco Prevention and Control; Public Health Emergency Preparedness; Reproductive Health Services; School-Based Health Centers; Environmental Health Services.

Columbia County

General Fund

Public Health

Account: 100-36

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	705,556	294,107	0	0	0
Fees, Permits, Fines, Service Charges	120,000	50,000	0	0	0
Other Resources	0	3,000	8,672	8,526	8,461
Current Year Restricted	825,556	347,107	8,672	8,526	8,461
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	825,556	347,107	8,672	8,526	8,461
Expenditures					
Salary	87,887	53,032	8,008	7,908	7,809
Benefits	46,340	25,013	664	618	650
PR Transfers (PERS Bond & Reserve)	3,069	3,150	0	0	0
Personnel	137,295	81,195	8,672	8,526	8,459
Materials & Services	908,332	470,621	125,000	100,000	100,000
Capital	0	0	0	0	0
Program Budget	1,045,627	551,816	133,672	108,526	108,459
Debt	0	0	0	0	0
Transfers Out (admin alloc)	61,658	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	1,107,285	551,816	133,672	108,526	108,459
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(281,729)	(204,709)	(125,000)	(100,000)	(99,998)

Authorized Positions - Full Time Equivalents

FY19	1.00
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
0	0	0	0	100-36-05-3251	Environmental Health Fees		0	120,000
0	0	0	0		Fees, Lic, Perm, Fines, Totals:		0	120,000
				R36	Grant: State, Local			
0	0	0	58,808	100-36-00-3660	State Funds		110,000	0
0	0	0	0	100-36-01-3660	PE 01 Communicable Disease		0	60,826
0	0	0	0	100-36-12-3660	PE 12 Community Preparedness		0	76,896
0	0	0	0	100-36-13-3660	PE 13 Tobacco		0	69,645
0	0	0	0	100-36-41-3660	PE 41 Reproductive Health		0	14,160
0	0	0	0	100-36-42-3660	PE 42 Maternal & Child Health		0	46,120
0	0	0	0	100-36-43-3660	State PE 43 Immunization		0	15,773
0	0	0	0	100-36-44-3660	State PE 44 School		0	224,001
0	0	0	0	100-36-45-3660	State PE 44 School - Mental		0	151,200
0	0	0	0	100-36-50-3660	State PE 50 Safe Drinking Wtr		0	46,935
0	0	0	58,808		Grant: State, Local Totals:		110,000	705,556
				R65	Other Resources (Restr)			
8,461	8,526	8,672	2,666	100-36-00-3503	Reimb of Expenses		0	0
8,461	8,526	8,672	2,666		Other Resources (Restr) Totals:		0	0
8,461	8,526	8,672	61,474		REVENUES TOTALS:		110,000	825,556

Columbia County

General Fund Public Health

Account: 100-36

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				E1	Personal Services			
7,809	7,908	8,008	25,748	100-36-00-4013	Administrator, Public Health	1.00	86,632	87,887
0	0	0	1,677	100-36-00-4101	PERS		6,229	6,319
597	605	613	1,909	100-36-00-4102	FICA tax		6,627	6,723
3	6	8	42	100-36-00-4103	Workers Comp Insur		82	84
0	0	0	4,544	100-36-00-4104	Health Insurance		27,897	27,897
3	3	4	8	100-36-00-4105	WBF		43	44
46	4	40	1	100-36-00-4106	Unemployment Insur		0	0
0	0	0	1,399	100-36-00-4109	PERS EE 6%		0	5,273
8,459	8,526	8,672	35,327	Personal Services Totals:		1.00	127,510	134,227
				E2	Materials and Services			
0	0	0	0	100-36-00-4321	Office Supplies and Exps		500	500
0	0	0	72	100-36-00-4335	Books-Library & Periodicals		250	250
0	0	0	0	100-36-00-4710	Mileage + Travel		500	500
0	0	0	0	100-36-00-4720	Conferences & Training		1,000	1,000
0	0	0	0	100-36-00-4730	Membership Dues		250	250
0	0	0	0	100-36-00-4841	Public Health Officer		0	2,400
100,000	100,000	125,000	72,917	100-36-00-4975	Public Health Contractor		190,000	0
0	0	0	18,402	100-36-01-4841	PE 01 Communicable Disease		0	110,423
0	0	0	0	100-36-05-4381	State of OR - Environmental		0	0
0	0	0	19,063	100-36-05-4841	Environmental Program Cost		0	100,000
0	0	0	12,816	100-36-12-4841	PE 12 Community Preparedness		0	76,896
0	0	0	11,586	100-36-13-4841	PE 13 Tobacco		0	69,518
0	0	0	10,540	100-36-41-4841	PE 41 Reproductive Health		0	0
0	0	0	7,687	100-36-42-4841	PE 42 Maternal & Child Health		0	46,121
0	0	0	6,503	100-36-43-4381	State of OR - Immunization		0	0
0	0	0	6,503	100-36-43-4841	State PE 43 Immunization		0	78,038
0	0	0	37,333	100-36-44-4841	State PE 44 School		0	224,001
0	0	0	25,250	100-36-45-4841	State PE 44 School - Mental		0	151,500
0	0	0	7,822	100-36-50-4841	State PE 50 Safe Drinking Wtr		0	46,934
100,000	100,000	125,000	236,494	Materials and Services Totals:			192,500	908,332
				E5	Transfer Exp			
0	0	0	1,572	100-36-00-4107	PERS Bond		5,842	5,927
0	0	0	0	100-36-00-4108	PERS 822		0	-2,858
0	0	0	0	100-36-00-4593	Administrative Allocation		50,545	61,658
0	0	0	1,572	Transfer Exp Totals:			56,387	64,727
108,459	108,526	133,672	273,393	EXPENDITURES TOTALS:		1.00	376,397	1,107,285
-99,998	-100,000	-125,000	-211,919	Public Health Totals:			-266,397	-281,729

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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Provide support for mediation when appropriate as an effective, lower cost option available in justice system	Service _____ Engagement _____ Connection <u> X </u> Innovation <u> X </u>	<u>Innovation</u> – utilize effective alternatives to resolving conflicts or disputes that might otherwise require court process to address these issues <u>Connection</u> - work together with courts, members of the community and others to resolve issues appropriate to alternative dispute resolution methods
2) Maintain high ethical standards; meet all compliance requirements	Service <u> X </u> Engagement _____ Connection <u> X </u> Innovation _____	<u>Service</u> – assure program is compliant with all relevant statutes and judicial instruction <u>Connection</u> – perform mediation services with high ethical and professional standards in order to provide quality services

The State of Oregon provides the single revenue source for this activity. The State budgets on a biennial basis. FY18 and FY19 revenues are defined at \$35,980 each year.

FY2017-2018 Accomplishments

This year revenues are sufficient to cover anticipated mediation services mandated by the state courts. FY18 revenues are lower than the preceding year due to a one-time, unanticipated bump in FY17 revenues from the state.

Columbia County

General Fund Court Mediation Account: 100-37

Department Budget Summary

	FY19	FY18	FY18	FY17	FY16
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	8,726	4,746	16,994	8,606	7,282
Total Beginning Balance	8,726	4,746	16,994	8,606	7,282
Intergovernmental	35,980	35,980	31,539	40,388	32,853
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	35,980	35,980	31,539	40,388	32,853
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	44,706	40,726	48,532	48,994	40,135
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	34,000	32,000	32,000	44,248	31,530
Capital	0	0	0	0	0
Program Budget	34,000	32,000	32,000	44,248	31,530
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	34,000	32,000	32,000	44,248	31,530
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	10,706	8,726	16,532	4,746	8,606

Columbia County **General Fund Court Mediation** **Account: 100-37**

Department Budget Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>			
7,282	8,606	16,994	4,746	100-37-00-3004	Mediation Beginning Bal		8,726	8,726
7,282	8,606	16,994	4,746		Beginning Bal (Grants, Rsrve) Totals:		8,726	8,726
				<u>R36</u>	<u>Grant: State, Local</u>			
32,853	40,388	31,539	35,980	100-37-00-3070	State Court Mediation		35,980	35,980
32,853	40,388	31,539	35,980		Grant: State, Local Totals:		35,980	35,980
40,135	48,994	48,532	40,726		REVENUES TOTALS:		44,706	44,706
				<u>E2</u>	<u>Materials and Services</u>			
31,530	44,248	32,000	16,969	100-37-00-4750	Mediation Services		34,000	34,000
31,530	44,248	32,000	16,969		Materials and Services Totals:		34,000	34,000
31,530	44,248	32,000	26,219		EXPENDITURES TOTALS:		34,000	34,000
8,606	4,746	16,532	22,774		Court Mediation Totals:		10,706	10,706

Emergency Management – General Fund 100-44

Columbia County Department of Emergency Management (CCEM) is the coordinating entity for countywide, whole community mitigation, 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 advisory board known as the Homeland Security and Emergency Management Commission (HSEMC). The HSEMC meets bi-monthly and is actively engaged in building capacity and resilience in Columbia County.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Conduct vulnerability assessments on CIKR	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input type="checkbox"/>	Cataloguing our response and recovery capabilities with our private sector partners and jurisdictions ensures a much more rapid federal response to a major regional disaster. Columbia County is very well suited to providing facilities, assets, and staffing to our federal partners to assist in the recovery process. This makes us more resilient by getting the local economy up and running faster.
2) Increase department physical capabilities.	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input type="checkbox"/>	Since my arrival, we have worked diligently to improve our capacity and capabilities. We are adding satellite data and voice communications, mobile power, mobile water purification, mobile command and control, UAV (unmanned aerial vehicles), emergency rations for essential personnel, and improved transportation and logistics. This increased capability will greatly enhance our ability to provide on demand services to ensure resilience for the whole community in Columbia County.
3) Increase private sector participation in the HSEMC	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Due to rapidly declining grant opportunities, we are increasingly required to be creative and nimble in finding financial resources to support the mission of this department – ensuring the resilience of the Columbia County economy and all Columbia County residents. Attracting financial contributions to support our efforts through HSEMC membership is mission critical to our success. To this end, we brought Della Fawcett onboard part time to drive HSEMC business development. She is currently working with HSEMC members and other community stakeholders to develop a comprehensive business development plan to increase membership

		and financial participation.
4) Develop Mission Ready Packages (MRPs) for major incidents and disasters	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	MRPs are detailed agreements and plans with our public and private sector response and recovery partners that clearly define roles and responsibilities, deployable assets and critical facilities, and the costs and legal parameters under which all of these complex pieces will interact during an emergency. Having robust MRPs in place will simplify the response to an incident and provide a clear path to reimbursement during a federally declared disaster.

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.
- Update the Emergency Operations Plan.
- Refresh the Hazard Mitigation Plan.
- Enhance County Wide capacity and resilience.
- Improve information sharing.
- Strengthen Public-Private partnerships. Currently creating a business development plan for the HSEMC to attract increased private partner participation and funding.
- Continue to build capacity with partner agencies and organizations including the Fire Defense Board, ARES, CERT, MRC, Public Health, RDPO, DHS/FEMA, OEM, NORTHCOM, 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 -07%
UASI (Urban Area Security Initiative) -45%	EMPG (Emergency Management Performance Grant) -14%

Expenditure Changes

No significant changes that were controllable by this department.

FY 2016-2017 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:
 - Two (2) Deployable Emergency Water Purification Units. This is a three phase project. These first two units will be forward deployed to Clatskanie and Vernonia. We are in the grant pipeline for a third unit that will be deployed to Saint Helens to serve the Scappoose – Saint Helens – Rainer corridor.
 - Upgrades for the Mist Brikenfeld ARES Radio Station. The current equipment is well beyond its service life and will be replaced with modern communications gear.

- EOC Voice and Data Satellite capability. We will be installing this capability during the 2nd quarter of 2018.
- Department Capability Enhancements
 - GETT (Generator Environmental Control Unit Tent Trailer). CCEM purchased a surplus unit with 22 hours on it from DAS. This is a \$96,000 asset which we obtained for \$2,500. This gives us deployable power and HVAC for county wide response.
 - EOC Trailer. PBEM (Portland Bureau of Emergency Management) will be transferring a 22 foot, fully equipped mobile Emergency Operations Center trailer to Columbia County. This is a UASI (Urban Area Security Initiative) asset and is being transferred to us at no charge.
- 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 operating picture in real time.
 - HSIN replaced 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.
 - Worked with OEMA leadership to develop a strategic plan to present to the State legislature to improve resilience across all 36 Oregon counties.
- 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. The Directors of the five RDPO jurisdictions are developing a blended funding formula to submit to the policy committee for consideration.
- Columbia County Citizen Corps Council
 - This office provides leadership for the Council. The Council is comprised of ARES, CERT, MRC, and SAR volunteers.
 - These volunteers performed 7989 hours of volunteer service in 2017 valued at more than \$199,725.

- RRAP (Regional Resilience Assessment Program)
 - DHS/FEMA, in conjunction with the State Resilience Officer, has requested an assessment of regional reliance under the RRAP program. The final review and approval is expected by the end of 2nd Quarter 2018.
 - CCEM has worked extensively over the last year conducting site suitability surveys and vulnerability assessments to support this project. This includes more than 30 site reviews and support meetings both in Columbia County and in Salem.
 - The result of this work will be to identify and name certain Columbia County assets as Critical Incident Supply Bases, Critical Infrastructure & Key Resources, and Key Transportation Routes for supporting post-Cascadia Subduction Zone Earthquake response and recovery across the region.

- Public Outreach
 - Participated in development of the LEPC (Local Emergency Planning Committee) revised bylaws, strategic plan, and public outreach activities. Under the Emergency Planning and Community Right-to-Know Act (EPCRA), Local Emergency Planning Committees (LEPCs) must develop an emergency response plan, review the plan at least annually, and provide information about chemicals in the community to citizens. Plans are developed by LEPCs with stakeholder participation.
 - Unprepared Presentations. Hosted three (3) Unprepared presentations in conjunction with local jurisdictional partners and ASCE (American Society of Civil Engineers). The events were held in Saint Helens, Mist, and Clatskanie. These events show the OPB Unprepared video and are followed by a question and answer session. More than 295 people attended these events. This is an outstanding response rate. We are coordinating to schedule an event in Scappoose later this year.

I'd like to thank the Board of County Commissioners, the facilities, finance, human resources, and legal departments for their outstanding support during the past year. Further, we appreciate the hard work of the budget committee during this process.

Columbia County

General Fund Emergency Mgt Account: 100-44

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance*	17,400	17,400	17,400	17,400	26,500
Total Beginning Balance	17,400	17,400	17,400	17,400	26,500
Intergovernmental	130,328	315,808	266,628	186,650	136,353
Fees, Permits, Fines, Service Charges	7,919	7,919	35,863	0	0
Other Resources	0	0	0	1,383	3,481
Current Year Restricted	138,247	323,727	302,491	188,033	139,834
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	155,647	341,127	319,891	205,433	166,334
Expenditures					
Salary	178,273	168,149	170,149	129,649	117,918
Benefits	75,047	61,624	69,329	54,196	44,959
PR Transfers (PERS Bond & Reserve)	6,225	10,424	11,474	13,520	8,756
Personnel	259,545	240,197	250,952	197,365	171,633
Materials & Services	49,923	162,524	153,193	51,103	46,379
Capital	0	16,000	10,000	58,272	0
Program Budget	309,468	418,721	414,145	306,739	218,012
Debt	0	0	0	0	0
Transfers Out (admin alloc)	66,826	45,353	45,353	32,494	41,508
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	376,294	464,074	459,497	339,234	259,520
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(270,646)	(140,347)	(157,007)	(151,200)	(110,587)
Restr Funds Carried Forward	50,000	17,400	17,400	17,400	17,400

* HSEM balance from FY14 will be spent out during FY18

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	2.49
FY18 (no furloughs)	2.49
FY17 (no furloughs)	2.49
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

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
R15 Beginning Bal (Grants, Rsrve)								
26,500	17,400	17,400	17,400	100-44-01-3002	Assigned Beginning Balance HSEM		17,400	17,400
26,500	17,400	17,400	17,400		Beginning Bal (Grants, Rsrve) Totals:		17,400	17,400
R25 Fees, Lic, Perm, Fines,								
0	0	35,863	0	100-44-01-3251	MSEMC Contrib (non-govt)		7,919	7,919
0	0	35,863	0		Fees, Lic, Perm, Fines, Totals:		7,919	7,919
R35 Grant: Federal								
81,309	104,115	64,758	46,169	100-44-00-3675	EMPG via OEM		55,044	55,044
0	0	0	9,900	100-44-02-3690	UASI Grants (federal)		0	0
81,309	104,115	64,758	56,069		Grant: Federal Totals:		55,044	55,044
R36 Grant: State, Local								
0	0	107,078	0	100-44-00-3562	SHSP Grant (State grant)		0	0
55,044	63,956	94,792	91,526	100-44-01-3265	HSEM Community Contributions		75,284	75,284
0	4,364	0	58,272	100-44-05-3532	SHSP #16-215		0	0
0	6,000	0	0	100-44-06-3532	SHSP #16-216		0	0
0	8,215	0	0	100-44-07-3532	SHSP #16-217		0	0
55,044	82,535	201,870	149,798		Grant: State, Local Totals:		75,284	75,284
R65 Other Resources (Restr)								
1,388	1,383	0	0	100-44-00-3100	Refund of Expenses		0	0
2,093	0	0	0	100-44-00-3122	Sale of Surplus Asset		0	0
3,481	1,383	0	0		Other Resources (Restr) Totals:		0	0
166,334	205,433	319,891	223,267		REVENUES TOTALS:		155,647	155,647
E1 Personal Services								
47,103	70,989	74,457	49,574	100-44-00-4002	EM Director	1.00	78,589	79,726
0	20,440	63,231	45,210	100-44-00-4011	Deputy Director	1.00	66,726	66,067
14,574	0	0	1,656	100-44-00-4021	Coordinator		0	0
0	0	0	0	100-44-00-4090	Overtime		0	0
1,441	4,279	9,900	4,710	100-44-00-4101	PERS ER		10,448	10,483
4,745	6,921	10,533	7,375	100-44-00-4102	FICA Tax		11,117	11,153
13	51	133	49	100-44-00-4103	Workers' Compensation Ins.		138	139
12,685	15,328	32,270	13,980	100-44-00-4104	Insurance Benefits		37,136	37,136
31	39	69	35	100-44-00-4105	WBF		73	73
347	46	688	12	100-44-00-4106	Unemployment Expense		0	0
1,537	5,486	8,261	3,931	100-44-00-4109	PERS EE 6%		8,719	8,748
56,241	37,215	24,461	0	100-44-01-4021	HSEM Coordinator	0.49	24,461	25,480
0	1,004	8,000	0	100-44-01-4090	Overtime		8,000	7,000
1,920	1,739	2,334	0	100-44-01-4101	PERS ER		2,334	2,335
4,144	2,854	2,483	0	100-44-01-4102	FICA Tax		2,483	2,485
34	398	531	0	100-44-01-4103	Workers' Compensation Ins		531	531
15,066	14,787	0	0	100-44-01-4104	Insurance Benefits		0	0
32	20	16	0	100-44-01-4105	WBF		16	16
346	19	162	0	100-44-01-4106	Unemployment Expense		0	0
2,617	2,229	1,948	0	100-44-01-4109	PERS EE 6%		1,948	1,949
162,877	183,844	239,478	126,532		Personal Services Totals:	2.49	252,718	253,320

Columbia County

General Fund Emergency Mgt

Account: 100-44

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				E2	Materials and Services			
8,158	6,774	9,345	3,175	100-44-00-4310	Telephone		9,812	9,812
30	7	100	1	100-44-00-4320	Postage		100	100
2,460	766	1,000	381	100-44-00-4321	Office Supplies		1,100	1,100
1,612	1,904	1,750	1,019	100-44-00-4322	Copier Maintenance		1,800	1,800
1,357	5,442	1,400	3,006	100-44-00-4323	EOC Materials		1,500	1,500
852	439	2,500	795	100-44-00-4324	Radio Maintenance		2,700	2,700
1,458	1,355	1,250	0	100-44-00-4325	Computer Maintenance		1,300	1,300
0	0	4,000	0	100-44-00-4326	Emerg Supplies Essential Staff		1,580	2,000
1,334	1,209	1,560	915	100-44-00-4511	Electricity		1,580	1,580
484	494	500	264	100-44-00-4513	Water		520	520
295	300	320	203	100-44-00-4514	Garbage		330	330
5,742	3,544	6,000	0	100-44-00-4515	Contract Janitorial		0	0
465	0	0	235	100-44-00-4516	Repairs and Maintenance		1,000	1,000
1,381	1,013	1,165	1,363	100-44-00-4588	GL and Property Insurance		1,081	1,081
3,171	3,139	3,200	3,281	100-44-00-4600	RDPO Contribution		3,200	3,200
618	55	500	145	100-44-00-4701	Publishing & Advertising		500	500
11	1,331	650	1,200	100-44-00-4710	Mileage		1,700	1,700
789	873	1,200	36	100-44-00-4711	Vehicle Fuel		1,250	1,250
540	370	825	0	100-44-00-4714	Vehicle Maintenance		850	850
0	0	0	0	100-44-00-4715	Auto Expense		0	7,200
1,236	3,915	2,500	843	100-44-00-4720	Conferences and Training		2,600	2,600
100	100	400	220	100-44-00-4730	Membership Dues		500	500
541	640	500	340	100-44-00-4740	Training Exercise		750	750
657	1,100	1,500	0	100-44-00-4761	Community Alert Network Suppor		1,600	1,600
0	0	107,078	0	100-44-00-4762	SHSP Grant Expense		0	0
1,140	514	1,500	0	100-44-01-4321	Office Supplies		1,600	1,600
826	36	100	91	100-44-01-4323	EOC Materials		1,000	1,000
601	70	1,000	0	100-44-01-4710	Mileage		1,000	1,000
875	1,371	1,000	0	100-44-01-4720	Conferences & Training		1,000	1,000
50	90	100	0	100-44-01-4730	Membership Dues		100	100
42	0	250	455	100-44-01-4740	Training Exercise		250	250
9,100	0	0	0	100-44-01-4841	HSEMC temp help		0	0
70	0	0	0	100-44-02-4720	Conferences and Training		0	0
385	0	0	100	100-44-04-4720	Conf & Training Fed/State Reim		0	0
0	6,038	0	0	100-44-06-4762	#16-216 Remote Weather Station		0	0
0	8,215	0	0	100-44-07-4762	#16-217 EOC Radio Equipment		0	0
0	0	0	4,800	100-44-08-4762	UASI Grant Expense		0	0
46,379	51,103	153,193	22,867		Materials and Services Totals:		42,303	49,923
				E3	Capital Outlay			
0	0	10,000	4,826	100-44-00-5001	Storage Unit		0	0
0	0	0	0	100-44-00-5020	Vehicle		50,000	0
0	58,272	0	0	100-44-05-5021	#16-215 Deployable Comm Assets		0	0
0	0	0	6,000	100-44-08-5003	UASI Grant Capital Equipment		0	0
0	58,272	10,000	10,826		Capital Outlay Totals:		50,000	0
				E5	Transfer Exp			
2,112	7,164	9,285	4,784	100-44-00-4107	PERS Bond		9,799	9,831
1,127	2,651	0	0	100-44-00-4108	PERS 822		0	-4,741
41,508	32,494	45,353	30,235	100-44-00-4593	Administrative Allocation		58,024	66,826
3,598	2,627	2,189	0	100-44-01-4107	PERS Bond		2,189	2,190
1,919	1,077	0	0	100-44-01-4108	PERS 822		0	-1,056
50,265	46,014	56,827	35,019		Transfer Exp Totals:		70,012	73,051
259,520	339,234	459,497	195,244		EXPENDITURES TOTALS:	2.49	415,033	376,294
-93,187	-133,800	-139,607	28,023		Emergency Services Totals:		-259,386	-220,647

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 County Mission – service, engagement, connection and innovation – 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. Other areas budgeted within this department: risk management, the O&C Title III grant program and the Fair Facility Reserve.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Finalize transition to new ERP application	Service _____ Engagement ____ Connection <u> X </u> Innovation <u> X </u>	<u>Innovation</u> – take advantage of updated technology to facilitate end to end operational efficiency, increase internal control and improve reporting within as well as external to the county organization <u>Connection</u> - deploy ERP to all County facilities to effectively standardize financial operations and provide maximum level of access to the system for query to support decision making
2) Establish broader procurement service program	Service <u> X </u> Engagement ____ Connection ____ Innovation <u> X </u>	<u>Service</u> - provide stronger support across the county through support of complex procurements; re-centralize portfolio of purchased goods and services; strengthen compliance and business processes to assure best use of public contracting dollars <u>Innovation</u> – focus on maximizing ERP functionality and development of supplemental tools for staff and firms seeking to do business with the County
3) Maintain high service standard in all financial operations	Service <u> X </u> Engagement ____ Connection <u> X </u> Innovation _____	<u>Service</u> – perform financial and budgeting activity with high ethical and professional standards (continue to earn GFOA awards) in order to be best possible stewards of the County's public resources <u>Connection</u> – create and deploy new tools and resources for staff and community volunteers that improves ability to execute our fiscal duties consistently and hit compliance requirements in all departments

Next year will be a continuation of the busiest on record for the Department. Projects that remain underway after their FY18 start include:

1. Implementation of an upgraded ERP application (Enterprise Resource Planning) to replace aging financial software system that has been in use almost two decades
2. Focus on procurement, contracts and purchasing services program development during this first full year of having a procurement specialist on County staff
3. Institutionalize new business processes and project activity including
 - a. new public Capital Improvement Plan Budget process
 - b. vehicle, technology and heavy equipment rotation plans and processes
 - c. optimize new ADP payroll/HRIS/timekeeping platform
 - d. improved banking technology and practices
4. Work with new audit firm out of planned audit services RFP in FY18

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. Two new GASB pronouncements on leases and fiduciary accounts will be part of the audit prep this year.

As a support services department our staff also makes time to respond to emergencies and unexpected needs from around the County. Support of other county-wide or department-specific initiatives include:

1. transfer station software implementation
2. web-site implementation
3. new public health operations and fiscal reporting architecture
4. strategic planning
5. transition to new natural resources and property management services program

FY19 payroll costs are effectively flat, increasing by 3% over last year.

100-45 M&S Budget	FY18	FY19	FY20
Audit Professional Services	39,500	48,000	44,000
HRIS, Payroll, Time Keeping Services	57,424	62,166	64,031
Temps, Systems Support	25,000	25,000	25,000
One Time Project Consultants	172,620	55,000	30,000
Insurance, Broker	149,984	143,382	155,990
Accounting Software	109,500	52,840	57,865
Postage and Operating Supplies	67,000	81,260	75,930
Treasury (Bank Fees, Other)	20,000	20,750	21,828
Training, Conferences	9,478	8,250	17,300
Non-allocated (Title III, Cmty Contrib)	64,602	12,000	12,000
Total	715,107	508,649	503,945

The Materials and Services budget has decreased by almost 30% (over \$200,000) compared to last year's budget. The decline is due primarily to one-time costs budgeted in FY18 for the implementation of a new Enterprise Resource Planning (ERP) system as well as expenditures under the Title III grant program, anticipated to wrap up in FY18.

FY2017-2018 Accomplishments

Two National Awards Conferred

During the course of FY18, 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 2017 the new Procurement and Contracts Specialist position was filled. Our newest staffer has hit the ground running, adding critical support to several procurement efforts, taking lead on the new capital planning work and working on procurement tools and resources to support all county departments in this area of their activities.

A commitment to professional development continues. All F&T staff participate in a variety of trainings via web-cast and professional conferences to stay abreast of changes in accounting standards, applicable Oregon and federal law, and the technology and best practices to support ever more efficient, transparent and value-driven support services operations.

Treasurer's Office

A variety of projects were advanced this year including:

- Cash Handling Standards implementation with cyclical trainings and feedback/update of departmental procedures
- First year of executing investments under the new County Investment Policy and implementing financial reporting for these activities
- Banking services update with primary banking partner to add anti-fraud services, find efficiencies, reduce transactional costs and increase Earned Income Credits
- Implementation of a new State of Oregon Treasury banking system
- Implementation of a new State of Oregon Department of Revenue reporting system

F&T has prioritized timely deposit of funds despite staffing strength issues moving to revenue recording revenues five days a week.

Finance: Budget, Audit and Accounting

A request for proposal (RFP) process for a new Enterprise Resource Planning (ERP) system was carried out, which included the participation of most departments in the County. The County anticipates contracting with a new vendor and beginning implementation during FY18.

The County's budget philosophy of developing the process to suit the particular conditions of each year continued with the FY19 budget cycle. Because of the time commitment involved in

the new ERP project, some elements of the budget document have been scaled back this year. However, due to the work on the county mission, a consistent format for departmental goals was introduced that ties goals to the mission. In addition, the FY19 budget cycle was the implementation year for the first Capital Improvement Plan budget process.

The FY17 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. A procurement for a new audit firm is underway at the time of this writing and a new auditor may be in place for the FY18 audit year.

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 again 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 and employee W4s
- timely and accurate reconciliation of benefit and payroll liability invoices

During the current year, a staffing transition in the primary payroll position took place. This unanticipated situation presented an opportunity to update and re-work documentation of all payroll and benefits administration processes and procedures to improve current controls, add efficiencies into a variety of process and aid in the ability to back up this critical, and complex, County function. At this time, a permanent new hire remains pending, with an expected timeline of an F&T recruitment this summer.

Departmental Support

Special one-time activities that support specific county departments or scopes of work that F&T staff worked on during FY18 include implementations of:

- facilitated centralization of cashiering operations of the Assessors and Surveyor's offices into the Tax office cashiering function
- e-permitting backend Land Development Services and Roads with an integrated merchant service provider
- parks reservation system that includes an integrated merchant service provider
- new scalehouse software system at the solid waste transfer station
- new state-mandated requirement for in-house delivery of public health services

The new Contracts and Procurement Specialist has assisted in several formal request for proposal procurements including the scalehouse software system, natural Gas Resources and Real Property Admin services, and records management system for the sheriff's office.

Columbia County

General Fund

Finance Account: 100-45

Department Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance*	107,423	291,025	197,025	291,025	243,261
Total Beginning Balance	107,423	291,025	197,025	291,025	243,261
Intergovernmental	0	0	0	0	55,043
Fees, Permits, Fines, Service Charges	1,450	11,395	500	1,449	6,775
Other Resources	1,000	1,000	3,000	3,918	756
Current Year Restricted	2,450	12,395	3,500	5,367	62,573
Transfers In (Admin Alloc)	1,293,305	1,081,705	1,081,705	781,670	733,979
Spec Pymt (from Component Unit)	15,750	15,875	25,450	7,950	6,488
Current Year Other Resources	1,309,055	1,097,580	1,107,155	789,620	740,467
Total Available Resources	1,418,928	1,401,000	1,307,680	1,086,012	1,046,301
<u>Expenditures</u>					
Salary	433,246	407,258	407,801	333,584	258,519
Benefits	237,683	216,830	230,376	157,756	135,507
PR Transfers (PERS Bond & Reserve)	15,128	27,449	27,500	30,917	31,607
Personnel	686,057	651,537	665,676	522,257	425,633
Materials & Services	508,649	728,371	715,107	496,894	418,338
Capital	50,000	30,000	30,000	2,000	5,388
Program Budget	1,244,706	1,409,908	1,410,784	1,021,150	849,359
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	153,602	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,244,706	1,563,510	1,410,784	1,021,150	849,359
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	116,799	(269,934)	(300,129)	(226,163)	(94,083)
Restr Funds Carried Forward	57,423	107,423	197,025	291,025	291,025

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

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	6.20	
FY18 (no furloughs)	6.25	
FY17 (no furloughs)	6.25	
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

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
R15 Beginning Bal (Grants, Rsrve)								
105,838	153,602	152,602	153,602	100-45-11-3004	O&C Title III Begining Balance		0	0
137,423	137,423	44,423	137,423	100-45-12-3003	Fair Facility Beginnig Bal		107,423	107,423
243,261	291,025	197,025	291,025	Beginning Bal (Grants, Rsrve) Totals:			107,423	107,423
R25 Fees, Lic, Perm, Fines								
1,051	779	0	843	100-45-00-3100	Reimb of Expense		500	500
210	655	500	280	100-45-00-3250	Treasurer's Office Fees		350	350
190	15	0	0	100-45-03-3100	Fees cobra		0	0
1,451	1,449	500	1,123	Fees, Lic, Perm, Fines, Totals:			850	850
R27 Fee,Srvce Chrg (Stat/Loc)								
5,324	0	0	717	100-45-00-3104	Reimb from State/Local Govt		600	600
5,324	0	0	717	Fee,Srvce Chrg (Stat/Loc) Totals:			600	600
R35 Grant: Federal								
47,764	0	0	0	100-45-11-3045	O&C Title III Fed Revenue		0	0
47,764	0	0	0	Grant: Federal Totals:			0	0
R37 Grant, Donation: Private								
7,278	0	0	0	100-45-04-3600	CIS Risk Mgt Grant		0	0
7,278	0	0	0	Grant, Donation: Private Totals:			0	0
R55 Transfer Revenue								
733,979	781,141	1,081,705	721,136	100-45-00-3075	Admin Alloc		1,134,127	1,293,305
0	529	0	0	100-45-00-3090	Reimb Proj Xps Fund Transfer		0	0
733,979	781,670	1,081,705	721,136	Transfer Revenue Totals:			1,134,127	1,293,305
R61 Other Resources (Unrestr)								
0	0	0	0	100-45-01-3199	Over/Under POS		0	0
0	0	0	0	Special Payments Totals:			0	0
R65 Other Resources (Restr)								
0	3,918	3,000	683	100-45-00-3017	MJ tax admin cost		3,000	1,000
756	0	0	0	100-45-13-3110	7.26.13 event Insur Pymt		0	0
756	3,918	3,000	683	Other Resources (Restr) Totals:			3,000	1,000
R85 Special Payments								
6,488	7,950	25,450	500	100-45-00-3098	Funds from component unit		15,750	15,750
6,488	7,950	25,450	500	Special Payments Totals:			15,750	15,750
1,046,301	1,086,013	1,307,680	1,015,185	REVENUES TOTALS:			1,261,751	1,418,928
E1 Personal Services								
105,277	109,849	112,180	75,479	100-45-00-4002	Director, Finance and Taxation	0.95	114,979	116,671
9,752	17,484	11,383	7,264	100-45-00-4011	Tax Collector	0.15	12,016	12,192
54,674	49,000	62,838	0	100-45-00-4013	Finance Administrator		0	0
0	49,237	63,643	42,430	100-45-00-4015	Accounting Services Mgr	1.00	67,189	68,177
0	0	49,462	0	100-45-00-4021	Purchasing Services		0	0
0	0	0	28,623	100-45-00-4028	Contract & Proc Specialist II	1.00	63,135	64,043
47,005	60,166	51,666	75,243	100-45-00-4050	Accountant I	1.95	121,748	120,479
33,221	36,584	38,319	24,918	100-45-00-4056	Accounting Clerk II	0.50	43,116	21,632
6,797	7,595	8,309	5,377	100-45-00-4057	Accounting Clerk I	0.65	20,763	22,052
1,792	3,669	10,000	4,554	100-45-00-4090	Overtime		8,000	8,000
12,921	14,685	30,119	16,561	100-45-00-4101	PERS ER		33,265	32,005
18,924	24,498	31,197	19,875	100-45-00-4102	FICA Tax		34,498	33,143
105	268	394	8,348	100-45-00-4103	Worker's Compensation		429	412
83,999	97,673	136,756	76,832	100-45-00-4104	Insurance Benefits		151,443	140,712
120	137	204	97	100-45-00-4105	WBF		225	217
1,494	167	2,039	30	100-45-00-4106	unemployment		0	0
15,163	17,511	24,468	13,501	100-45-00-4109	PERS EE 6%		27,057	25,995
108	105	2,000	130	100-45-03-4101	PERS - prior pd unID'd EEs		2,000	2,000
2,673	2,714	3,200	2,037	100-45-03-4104	Insurance Processing Charge		3,200	3,200
394,026	491,340	638,177	401,299	Personal Services Totals:		6.20	703,065	670,929

Columbia County

General Fund Finance

Account: 100-45

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				E2	Materials and Services			
2,185	2,873	4,000	2,826	100-45-00-4321	Office Supplies and Expenses		4,500	4,500
0	0	0	0	100-45-00-4322	Copier Maintenance		0	0
7,958	8,417	109,500	9,672	100-45-00-4520	Accounting Software		102,840	52,840
1,630	4,000	4,000	1,462	100-45-00-4522	Small Equipment		5,000	5,000
37,178	40,906	39,500	1,700	100-45-00-4555	Annual Audit & Filing Fees		48,000	48,000
1,125	0	0	0	100-45-00-4560	Courthouse Riverfront Office		0	0
2,077	1,846	2,000	230	100-45-00-4701	Advertising		2,100	2,100
1,064	903	1,750	802	100-45-00-4710	Mileage		2,000	1,000
4,667	7,807	4,000	1,469	100-45-00-4720	Conferences and Training		12,000	6,000
440	959	1,228	525	100-45-00-4730	Membership Dues		1,250	1,250
13,207	109,885	190,620	73,044	100-45-00-4731	O&C Admin Exp		75,000	80,000
-100	-1,240	50	0	100-45-00-4841	Contract Temp Services		0	0
344	179	0	389	100-45-00-4901	Misc Exp		150	150
13,859	13,696	15,000	10,229	100-45-01-4321	Office Supplies		18,000	18,000
3,909	10,715	5,000	8,213	100-45-01-4705	Bank Charges/Analysis Srvc Chg		5,600	2,600
20,932	38,949	22,000	13,663	100-45-01-4841	Contract Services Treasurer		42,000	42,000
15,211	17,911	18,000	9,702	100-45-02-4320	Postage		20,000	20,000
1,669	1,618	2,250	1,102	100-45-02-4321	Office Supplies		2,160	2,160
0	0	500	0	100-45-02-4322	Copy Mach Maint & Supplies		500	500
0	55	4,000	0	100-45-02-4323	Machine Repair and Maint		4,000	0
500	9,896	10,000	699	100-45-02-4325	Print Shop Supplies		10,000	5,000
25	0	1,500	0	100-45-02-4522	Small Equipment		1,500	0
56,957	56,687	57,424	34,489	100-45-03-4720	Conf & Training PR		62,166	62,166
0	0	0	53	100-45-03-4841	Payroll Contractor Services		0	0
9,557	95	200	0	100-45-04-4321	Risk Mgt Supplies		0	0
3,982	4,376	4,500	5,493	100-45-04-4532	Fire Patrol County Lands		4,650	5,500
101,695	112,160	128,984	104,546	100-45-04-4588	Property & GL Insurance Bonds		121,752	121,752
186	0	1,000	0	100-45-04-4720	Conferences and Training		0	0
111,580	47,661	28,000	22,416	100-45-04-4841	Contract Srvc Risk Mgt		36,630	21,630
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	53,602	0	100-45-11-4601	Title III O&C Grant Expense		0	0
0	40	0	0	100-45-14-4810	Invstgatn & Care - Cattle		0	0
418,338	496,894	715,107	309,222		Materials and Services Totals:		588,299	508,649
				E3	Capital Outlay			
5,388	2,000	0	0	100-45-02-5011	Office Equipment		0	0
0	0	30,000	0	100-45-12-5031	Fair Facil Reserve Cap Ex		30,000	50,000
5,388	2,000	30,000	0		Capital Outlay Totals:		30,000	50,000
				E5	Transfer Exp			
20,487	22,453	27,500	16,108	100-45-00-4107	PERS Bond		30,409	29,215
11,120	8,463	0	0	100-45-00-4108	PERS 822		0	-14,088
31,607	30,917	27,500	16,108		Transfer Exp Totals:		30,409	15,128
849,359	1,021,150	1,410,784	726,628		EXPENDITURES TOTALS:	6.20	1,351,773	1,244,706
196,942	64,862	-103,104	288,557		Finance & Treasurer Totals:		-90,022	174,222

Land Development Services Department - General Fund 100-49

Land Development Services (LDS) Department includes Administrative Support, Planning, On-Site and Code Enforcement Programs which are supported by the General Fund. 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
ADMINISTRATIVE SUPPORT – 4.0 FTE		
1. Upgrade LDS website in conjunction with County wide website redesign.	Service x Engagement x Connection x Innovation	<u>Service</u> – Enhances customer service thru information access. <u>Engagement</u> Engages public using available technology. <u>Connection</u> Connects with our customers at point of need.
2. Fully implement State E-Permits Development Database/Tracking system.	Service x Engagement x Connection x Innovation x	<u>Service</u> – System improves customer access to online permitting <u>Engagement</u> - System provides real time access to applicants concerning status of applications/permits <u>Connection</u> See engagement. <u>Innovation</u> Provides innovative tool to for improved service.
3. Assist Board with recruitment of new Land Development Services Director	Service x Engagement x Connection x Innovation x	<u>Service</u> Seek candidate with service orientation and record. <u>Engagement</u> Seek candidate with record of customer engagement. <u>Connection</u> - Seek candidate with experience connecting with public. <u>Innovation</u> Seek an innovator with proven record.

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: The .49 FTE Office Specialist position was increased to full time in FY 2018 to provide much needed Department reception and support to the On-Site Wastewater program. The position has allowed 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

- Emphasis on fully implementing new E-Permits system.
- Development fee adjustments from the FY 18 Fee Study will have been included in building, planning, and on-site program revenue budgets for FY 19.

FY2017-2018 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 including but not limited to county-wide security systems and procedures and the annual county-wide insurance package.
- **Columbia County Levee Certification:** Director continues to provide coordination 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. Matching federal funds have been obtained to allow these Districts to obtain levee certification services from the U.S. Army Corps of Engineers. The Director 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 final submittal to FEMA with a request for levee system accreditation which is expected in early 2018. Rainier Drainage District and Beaver Drainage District are in Phase I of the levee certification program with the Corps of Engineers.
- **Website Upgrades:** The Director served on the working group preparing the RFP for renovation of the County website. An emphasis has been made on ease of public access to important information necessary to assist our customers to determine development actions needed to accomplish their intent and application guides. The Department continues to enhance it's current website and regularly posts 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.
- **Development Fee Study:** A comprehensive study to determine the cost of service for planning, building and on-site sewage program fee supported services was completed in FY 2017-18. Development fee adjustments from the FY 18 Fee Study are scheduled to be in effect as of July 1, 2018 and reflected in planning, building and on-site program revenue budgets for FY 19.
- **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. Coordination meetings were held during the regular monthly Program Manager's meeting in FY 2018 with the County Information Technology and Public Information Programs and . Also included were presentations and exercises concerning the County Mission Statement and Department Core Values. Training was provided on many current topics including new County policies,

agricultural, equine and forestry exempt buildings and evolving issues related to enforcement of the new marijuana land use regulations etc.

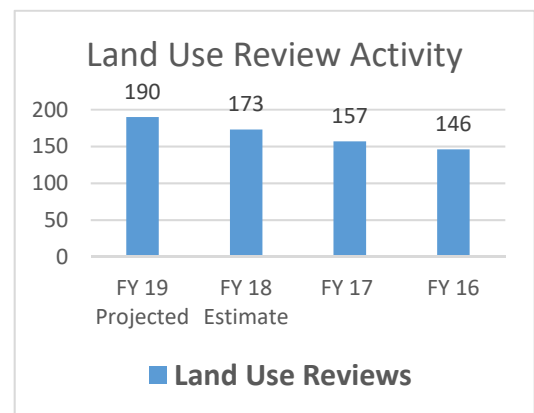
FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
PLANNING PROGRAM – 3.49 FTE		
1. Prepare implementing zoning regulations for ADUs in the urban growth boundary.	Service X Engagement Connection Innovation X	<u>Service</u> - Provide opportunities to clients made possible by recent State legislation. <u>Innovation</u> -Provide innovative solution to tight housing market.
2. Adopt new planning fees based on cost recovery goal in the FY 18 fee study	Service X Engagement Connection X Innovation	<u>Service</u> – Assure that resources based on cost of services are available to maintain levels of service with changes in permit activity. <u>Connection</u> - Allows for adequate staff time to provide personalized service to customers.
3. Develop and implement a strategy for improved monitoring of compliance with conditions placed on past planning approvals.	Service X Engagement X Connection Innovation	<u>Service</u> –Better implemented decisions = better service. <u>Engagement</u> – Better assurance that decisions are fully carried out and those affected by the decision are protected.

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 FY18 Staffing Levels consisting of a Planning Manager and 2.49 Planners.

Planning Activity: Land Use Permit activity as measured by the number of land use reviews has increased steadily since a five-year low experienced in FY 2013. Total land use reviews have increased by 16% between FY 16 and FY 18 and are projected to increase another 10% from FY 18 to FY 19. The increase in land use activity 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 and a generally improving local economy. If this trend continues into FY 20 additional staff resources may be needed to maintain acceptable services levels.



Comprehensive Plan and Related Zoning Amendments. A remanded plan amendment and zone change for a major expansion of the Port Westward Industrial area and amendments to the Marijuana zoning ordinance provisions reflecting early experience with State legalization of

recreational use were adopted in FY 18. Assuming these amendments withstand any further appeals, LDS will be implementing guidance which they provide to related industrial activity and marijuana operations in the County.

FY2017-2018 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.
- Provided staff support to the Board in the review and adoption of the Port Westward Industrial area expansion and Marijuana Land Use Amendments to address issues raised in first year of implementation of new State marijuana law.
- In response to renewed interest by citizens in planning issues and projects, LDS is taking steps to revitalize the Citizen Planning Advisory Committee structure in the County.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
ON SITE PROGRAM – 2.0 FTE		
1. Conduct a client/contractor training in Spring 2018 and include orientation to the new online E-Permitting System.	Service X Engagement X Connection X Innovation X	<u>Service</u> – Serves clients by providing information/training regarding On-Site rules. <u>Engagement</u> -Provides face to face contact with clients and contractors. <u>Connection</u> -Connects with people we serve, allowing free dialogue <u>Innovation</u> -Provides an opportunity to explain the benefits of the new E-Permitting system.
2. Adopt new planning fees based on cost recovery goal in the FY 18 fee study	Service X Engagement Connection Innovation X	<u>Service</u> – Better cost recovery will allow for maintenance of service levels. <u>Innovation</u> - Fees will include the cost of technology needed to provide innovative solutions to service delivery ie E-permits.
3. Add an Env. Services Specialist Trainee to program to augment response to growing number of applications.	Service X Engagement X Connection X Innovation	<u>Service</u> – Trainee will help maintain current turnaround times for on-site program applications. <u>Engagement</u> Trainee will allow more time for consultation with clients. <u>Connection</u> See Engagement.

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.

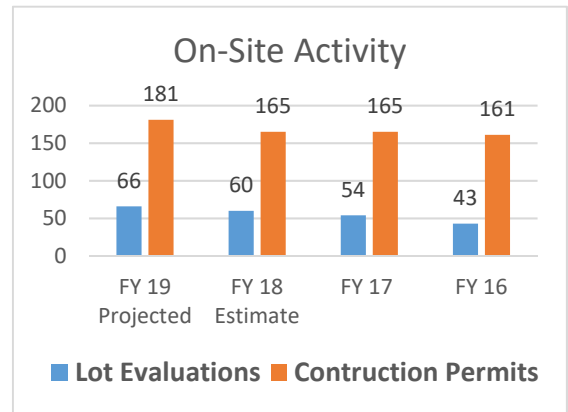
Staff: The FY 19 budget contains a new Environmental Services Trainee position which would increase staffing for the program from 1.25 FTE to 2 FTE. This position will provide backup to our single full-time Environmental Specialist and establish resources to address the increase on On-Site program activity noted below.

On-Site Activity: On site activity (lot evaluations and system construction permits) are expected to reach pre-FY2008 recession levels in FY 19 continuing a trend which began in FY 14. Lot evaluations and system construction permits are expected to increase by 10%

in FY 19 in response to an improving economy. On site activity is a good indicator of residential development in rural and resource areas of the County.

FY2017-2018 Accomplishments

- Maintenance of quality customer service at the local level with very lean staff resources (1.25 FTE). 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 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



FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
DEPLETION FEE PROGRAM		
1. Request Board to initiate DFO audit amendments. Conduct audits.	Service X Engagement Connection X Innovation	<u>Service</u> – Improved compliance with DFO. <u>Connection</u> – Direct interaction with reporting firms.
2. Assure timely reporting.	Service X Engagement Connection X Innovation	<u>Service</u> – Continue record of full reporting. <u>Connection</u> Direct interaction with reporting firms.
3. Evaluate transfer of Depletion Fee Program to Public Works.	Service X Engagement Connection X Innovation	<u>Service</u> – Program better aligns with public works functions and services. <u>Connection</u> - Public works has a connection with the aggregate industry in daily operations.

Basic Function: Administer the Columbia County Natural Resources Depletion Fee Ordinance. Primary activities include the collection of monthly and quarterly depletion fee/transportation

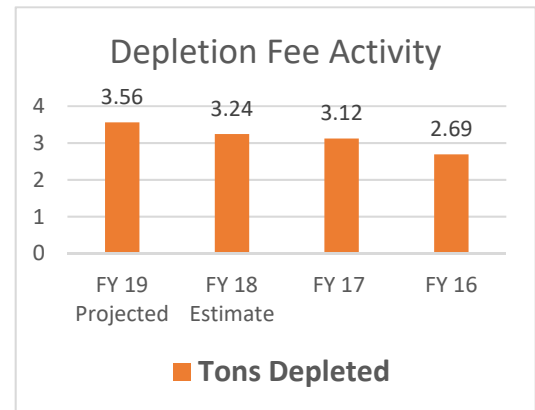
fee payments from surface mining operations and soil depletion/imports in conjunction with grade/fill permits, monitoring and enforcement of depletion fee reporting and regulatory coordination of mine site activities with the State Department of Geology and Mineral Industries (DOGAMI).

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 between 5 and 10 % in FY 18 and FY 19.

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 has recommended that the County consider amendments to the Depletion Fee Ordinance in FY19 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.



FY2017-2018 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.

FY2018-2019 Goals and Highlights

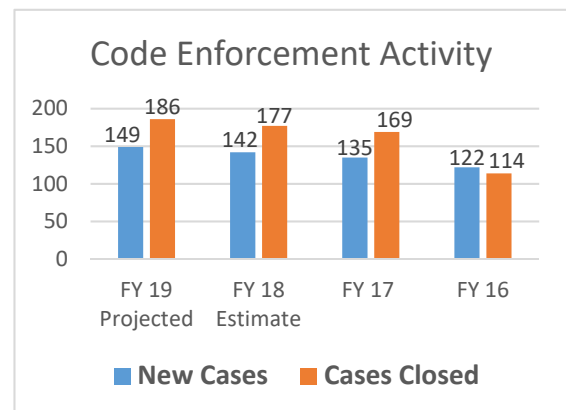
Goal	Mission	How Goal Furthers Mission Element(s)
CODE ENFORCEMENT PROGRAM – 1.0 FTE		
1. Coordinate with County Counsel’s office for more timely enforcement action against violators who fail to pay imposed penalties.	Service X Engagement X Connection Innovation	<u>Service</u> – Timely response to citizen complaints. <u>Engagement</u> - More accountability for violators.
2. Record and inspect 90% of complaints other than high priority or life safety related within two weeks of filing.	Service X Engagement X Connection Innovation	<u>Service</u> – Timely response to citizen complaints. <u>Engagement</u> -More timely engagement of violators

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 FY 2018 staff levels at 1 FTE Code Enforcement Officer. The Code Enforcement Officer position is budgeted in the General Fund (.1 FTE), Solid Waste Fund (.2 FTE) and Building Fund (.7 FTE).

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 including zoning, building and on-site sewage violations with special emphasis on the investigation of referrals from Assessment and Taxation for building without permits. A focus in FY 18 and continuing into FY 19 is illegal camping on private property.
- Enforcement activity associated with marijuana land uses has increased sharply during FY 18. 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.



FY2017-2018 Accomplishments

- The Code Enforcement Officer has again been successful in FY18 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 177 current year and backlogged cases will have been closed by the end of FY 18.

- The Department continued to apply 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 FY 18 through April 1, the program responded to 35 illegal dumping complaints and coordinated the clean-up of 32 illegal dump sites with the Facilities Maintenance Division.
- 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.

Columbia County

General Fund

LDS Account: 100-49

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	677,328
Total Beginning Balance	0	0	0	0	677,328
Intergovernmental	0	0	0	0	-29,247
Fees, Permits, Fines, Service Charges	678,509	642,031	571,000	589,993	524,224
Other Resources	4,000	4,000	1,500	62	1,939
Current Year Restricted	682,509	646,031	572,500	590,055	496,915
Transfers In (Admin Alloc)	0	0	0	410	461,670
Current Year Other Resources	0	0	0	410	461,670
Total Available Resources	682,509	646,031	572,500	590,465	1,635,914
Expenditures					
Salary	540,131	600,343	543,576	539,564	659,933
Benefits	278,998	270,175	260,977	228,021	339,623
PR Transfers (PERS Bond & Reserve)	17,521	40,323	36,655	53,896	79,193
Personnel	836,650	910,841	841,208	821,481	1,078,749
Materials & Services	39,946	46,232	108,407	56,217	336,063
Capital	0	26,000	0	178	402,752
Program Budget	876,597	983,074	949,615	877,876	1,817,564
Debt	0	0	0	0	0
Transfers Out (admin alloc)	327,873	235,752	235,752	231,157	158,044
Transfers Out (fund pymts)	141,000	141,000	110,000	140,595	116,102
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,345,470	1,359,826	1,295,367	1,249,628	2,091,709
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(662,960)	(713,795)	(722,867)	(659,163)	(455,796)
Restr/Reserve Carried Forward	0	0	0	0	0

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

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	7.24	
FY18 (no furloughs)	7.13	
FY17 (no furloughs)	7.13	
FY16 (8 furlough days)	6.89	Does not include maintenance staff previously included
FY15 (12 furlough days)	5.65	Does not include maintenance staff previously included
FY14 (26 furlough days)	5.68	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

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
438,635	0	0	0	100-49-14-3004	Beg. Bal. CH Fac loan proceeds		0	0
179,293	0	0	0	100-49-16-3004	Elevator Grant Begin Bal		0	0
59,400	0	0	0	100-49-20-3003	Roof & CH Facil Beg Bal		0	0
677,328	0	0	0		Beginning Bal (Grants, Rsrve) Totals:		0	0
R15 Beginning Bal (Grants, Rsrve)								
132,485	164,765	170,000	111,425	100-49-02-3250	Planning Fees		181,240	181,240
5,820	5,977	6,000	9,519	100-49-02-3251	SDC Admin Fees		6,500	6,500
421	703	500	675	100-49-02-3252	School SDC Admin Fee		700	700
125,751	152,459	142,000	112,650	100-49-03-3253	Sanitation Permits		192,499	181,499
3,100	-3,000	0	5,991	100-49-03-3254	Subsurface Sewage-State Surcha		0	0
111,086	112,765	112,000	91,953	100-49-04-3260	Solid Waste Franchise Fees		123,200	123,200
3,515	256	500	120	100-49-05-3270	Surface Mining Permits		500	500
131,697	156,067	140,000	129,439	100-49-05-3271	Surface Mining Admin Fees		184,870	184,870
10,350	0	0	0	100-49-06-3304	Courthouse rent/util revenue		0	0
524,224	589,993	571,000	461,771		Fees, Lic, Perm, Fines, Totals:		689,509	678,509
R25 Fees, Lic, Perm, Fines,								
-29,247	0	0	0	100-49-16-3505	Elevator Grant		0	0
-29,247	0	0	0		Grant: State, Local Totals:		0	0
R36 Grant: State, Local								
461,670	0	0	0	100-49-06-3075	Admin Alloc		0	0
0	0	0	0	100-49-06-3085	Reimb/Fee from Fund		0	0
461,670	0	0	0		Transfer Revenue Totals:		0	0
R55 Transfer Revenue								
0	0	1,500	0	100-49-00-3017	MJ tax admin cost		0	0
0	0	0	0	100-49-00-3100	Refund of Expenses		4,000	4,000
0	62	0	0	100-49-02-3120	Misc Revenue		0	0
30	0	0	0	100-49-03-3100	Refund of Expenses		0	0
47	0	0	0	100-49-06-3100	Reimbursement of Expense		0	0
10	0	0	0	100-49-06-3120	Misc Revenue		0	0
1,852	0	0	0	100-49-14-3020	Interest - facility loan balan		0	0
1,939	62	1,500	0		Other Resources (Restr) Totals:		4,000	4,000
1,635,914	590,055	572,500	461,771		REVENUES TOTALS:		693,509	682,509
E1 Personal Services								
70,521	73,578	73,717	81,988	100-49-00-4002	LDS Director	0.70	67,955	68,945
66,026	70,516	72,177	47,095	100-49-00-4047	Office Manager (CBA)	0.50	78,914	37,528
0	0	6,621	4,552	100-49-00-4054	Office Specialist	0.05	15,546	1,848
1,549	8,051	1,500	4,465	100-49-00-4090	Overtime		1,500	1,500
14,623	16,093	21,301	13,856	100-49-00-4101	PERS ER		14,601	7,770
11,333	12,430	11,782	8,681	100-49-00-4102	FICA Tax		12,539	8,401
71	108	149	85	100-49-00-4103	Worker's Compensation		156	104
34,326	30,231	33,100	15,132	100-49-00-4104	Insurance Benefits		44,588	24,655
46	47	77	33	100-49-00-4105	WBF		82	55
811	76	770	13	100-49-00-4106	Unemployment Insurance		0	0
8,308	9,152	9,241	5,855	100-49-00-4109	PERS EE 6%		7,568	4,289
83,268	85,246	87,048	58,024	100-49-02-4012	Planning Division Manager	1.00	99,536	100,985
29,597	6,181	0	4,375	100-49-02-4026	Code Enforcement Officer	0.04	0	2,731
91,657	92,858	97,626	73,877	100-49-02-4028	Planner II	2.49	171,811	163,409
0	41,108	55,950	25,954	100-49-02-4029	Planner I		0	0
15,989	17,358	17,979	11,987	100-49-02-4053	Planning Secretary	0.40	20,184	19,204
743	1,796	2,000	1,822	100-49-02-4090	Overtime		2,000	2,000
16,607	15,449	24,839	18,778	100-49-02-4101	PERS ER		28,082	28,001
16,939	18,977	19,936	13,797	100-49-02-4102	FICA Tax		22,455	22,057
58	205	252	93	100-49-02-4103	Worker's Compensation		279	274
51,092	53,237	60,317	41,580	100-49-02-4104	Insurance Benefits		73,716	74,806

Columbia County

General Fund LDS

Account: 100-49

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
92	106	130	63	100-49-02-4105	WBF		147	144
1,274	122	1,303	22	100-49-02-4106	Unemployment Expense		0	0
12,579	12,920	15,636	11,430	100-49-02-4109	PERS EE 6%		17,612	17,300
5,919	6,181	6,312	4,375	100-49-03-4026	Code Enforcement Officer	0.04	7,178	2,731
69,439	128,871	114,334	81,451	100-49-03-4030	Environmental Services Special	2.00	142,650	135,886
492	1,582	2,000	475	100-49-03-4090	Overtime		2,000	2,000
4,050	9,972	11,824	8,193	100-49-03-4101	PERS ER		15,327	14,020
5,488	10,220	9,382	6,537	100-49-03-4102	FICA Tax		11,615	10,757
50	59	118	108	100-49-03-4103	Worker's Compensation		144	134
27,703	26,506	28,454	18,813	100-49-03-4104	Insurance Benefits		58,430	56,795
26	41	61	23	100-49-03-4105	WBF		76	70
445	68	613	11	100-49-03-4106	Unemployment Expense		0	0
4,555	8,201	7,359	5,005	100-49-03-4109	PERS EE 6%		9,110	8,437
5,919	6,181	6,312	4,375	100-49-05-4026	Code Enforcement Officer	0.02	7,178	1,365
0	58	0	52	100-49-05-4090	Overtime		0	0
627	658	896	471	100-49-05-4101	PERS ER		1,019	194
379	402	483	296	100-49-05-4102	FICA		549	104
-5	5	6	2	100-49-05-4103	Workers Comp		7	1
2,447	2,357	2,532	1,673	100-49-05-4104	Insurance		2,726	545
3	3	3	1	100-49-05-4105	WBF		4	1
35	3	32	1	100-49-05-4106	Unemployment		0	0
357	374	379	199	100-49-05-4109	PERS EE 6%		431	82
64,230	0	0	0	100-49-06-4012	Building Services Manager		0	0
25,356	0	0	0	100-49-06-4030	Mech Tech III		0	0
84,361	0	0	0	100-49-06-4031	Maintenance Mechanic II		0	0
42,920	0	0	0	100-49-06-4032	Maintenance Mechanic I		0	0
1,946	0	0	0	100-49-06-4090	Overtime-Bldg Services		0	0
10,359	0	0	0	100-49-06-4101	PERS ER		0	0
16,306	0	0	0	100-49-06-4102	FICA Tax		0	0
2,763	0	0	0	100-49-06-4103	Workers Compensation		0	0
82,320	0	0	0	100-49-06-4104	Insurance Benefits		0	0
115	0	0	0	100-49-06-4105	WBF		0	0
1,273	0	0	0	100-49-06-4106	Unemployment Insurance		0	0
12,169	0	0	0	100-49-06-4109	PERS EE 6%		0	0
999,556	767,585	804,553	575,619		Personal Services Totals:	7.24	937,713	819,129

Columbia County

General Fund LDS

Account: 100-49

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				<u>E2</u>	<u>Materials and Services</u>			
1,122	1,125	1,100	1,202	100-49-00-4311	Cellular Phones		1,275	1,275
3,852	5,760	2,100	1,911	100-49-00-4321	Office Supplies		2,100	2,100
2,366	2,761	2,100	1,956	100-49-00-4322	Copier Maintenance		1,900	2,800
572	76	1,000	91	100-49-00-4360	Professional Supplies		1,000	1,000
522	0	300	0	100-49-00-4520	Computer Software		1,500	1,500
0	1,686	3,500	244	100-49-00-4531	Computer Supplies		3,500	3,500
2,310	2,354	2,707	1,992	100-49-00-4588	GL and Property Insurance		2,191	2,191
269	1,085	1,000	30	100-49-00-4701	Printing and Advertising		500	500
1,120	1,386	1,100	2,961	100-49-00-4705	Bank Charges		1,000	4,500
0	0	200	0	100-49-00-4710	Mileage		200	200
906	869	1,000	662	100-49-00-4711	Vehicle Fuel		900	900
45	1,825	600	0	100-49-00-4714	Vehicle Maintenance		500	500
0	113	500	0	100-49-00-4720	Conferences and Training		500	500
0	75	150	75	100-49-00-4730	Membership Dues		150	150
0	8,221	0	0	100-49-00-4841	Contract Temp Services		0	0
0	0	0	1	100-49-00-4901	Miscellaneous		0	0
389	476	600	326	100-49-02-4311	Cellular Phones - Planning		750	750
328	1,277	1,000	192	100-49-02-4360	Professional Supplies		500	500
2,625	1,621	2,000	2,039	100-49-02-4594	Refund		2,000	2,000
6,689	4,323	5,500	3,379	100-49-02-4701	Printing and Advertising		4,500	4,500
615	0	250	1,067	100-49-02-4710	Mileage		250	250
323	450	500	415	100-49-02-4711	Vehicle Fuel		580	580
118	352	1,000	0	100-49-02-4714	Vehicle Maint		200	200
20	137	500	37	100-49-02-4720	Conferences and Training		200	200
0	0	150	0	100-49-02-4730	Membership Dues/Certifications		0	0
0	0	40,000	0	100-49-02-4753	Consultant Services		0	0
0	2,847	0	2,716	100-49-02-4841	Contract Temp Services/GIS		0	0
0	1,493	100	24	100-49-02-4856	CPAC Appeal & Postage Reimb.		150	150
618	1,189	1,050	1,022	100-49-03-4311	Cellular Phones		1,500	1,500
1,653	1,422	2,300	466	100-49-03-4360	Professional Supplies		1,200	1,200
0	0	0	460	100-49-03-4531	Computer Equip & Supplies		0	0
2,979	548	2,000	432	100-49-03-4594	Refund		2,000	2,000
0	0	250	0	100-49-03-4701	Printing and Advertising		250	250
0	32	200	0	100-49-03-4710	Mileage		200	200
766	843	1,300	686	100-49-03-4711	Vehicle Fuel		1,200	1,200
444	36	1,000	1,059	100-49-03-4714	Vehicle Maint		1,000	1,000
0	11	200	0	100-49-03-4715	Auto Expense		200	200
76	1,164	1,000	574	100-49-03-4720	Conferences and Training		1,500	1,500
0	0	150	95	100-49-03-4730	Memberships - sanitation		150	150
23,690	10,660	0	0	100-49-03-4841	Contract and Temp Services		0	0
0	0	30,000	0	100-49-05-4841	Contract & Consultants Service		30,000	0
75	0	0	0	100-49-06-4226	Licenses & Permits		0	0
2,517	0	0	0	100-49-06-4311	Cellular Phones		0	0
1,667	0	0	0	100-49-06-4333	Safety & First Aid Supplies		0	0
432	0	0	0	100-49-06-4360	Professional Supplies		0	0
17,120	0	0	0	100-49-06-4510	Buildings & Grounds Supplies		0	0
37,722	0	0	0	100-49-06-4511	Electricity		0	0
11,333	0	0	0	100-49-06-4512	Natural Gas		0	0
8,518	0	0	0	100-49-06-4513	Water		0	0
3,942	0	0	0	100-49-06-4514	Garbage Service		0	0
74,993	0	0	0	100-49-06-4515	Contract Janitorial Services		0	0
32,945	0	0	0	100-49-06-4516	Repairs & Maintenance		0	0
34,108	0	0	0	100-49-06-4518	Major Projects Bldg Maint		0	0
970	0	0	0	100-49-06-4701	Advertising		0	0

Columbia County

General Fund LDS

Account: 100-49

Department Budget Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
120	0	0	0	100-49-06-4711	Vehicle Fuel		0	0
1,376	0	0	0	100-49-06-4714	Vehicle Maint		0	0
2,952	0	0	0	100-49-06-4715	Vehicle Expenses		0	0
50,855	0	0	0	100-49-06-4720	Conferences & Education		0	0
336,063	56,217	108,407	26,114		Materials and Services Totals:		65,546	39,946
				E3	Capital Outlay			
0	178	0	0	100-49-00-5010	Capital Equipment		0	0
0	0	0	0	100-49-02-5088	Vehicles		26,000	0
70,100	0	0	0	100-49-06-5010	Building Improvements		0	0
119,402	0	0	0	100-49-14-5003	Roof Improvement		0	0
55,803	0	0	0	100-49-14-5006	Office Remodel		0	0
7,400	0	0	0	100-49-14-5007	Water Main		0	0
150,046	0	0	0	100-49-16-5010	Elevator Capital Exp		0	0
402,752	178	0	0		Capital Outlay Totals:		26,000	0
				E5	Transfer Exp			
11,205	11,547	10,386	6,993	100-49-00-4107	PERS Bond		8,506	4,820
6,093	4,424	0	0	100-49-00-4108	PERS 822		0	-2,324
158,044	231,157	235,752	157,168	100-49-00-4593	Administrative Allocation		266,153	327,873
17,013	16,566	17,573	13,547	100-49-02-4107	PERS Bond		19,794	19,443
9,224	6,245	0	0	100-49-02-4108	PERS 822		0	-9,376
6,143	10,496	8,270	6,000	100-49-03-4107	PERS Bond		10,238	9,482
3,340	3,964	0	0	100-49-03-4108	PERS 822		0	-4,572
481	474	426	241	100-49-05-4107	PERS Bond		484	92
262	181	0	0	100-49-05-4108	PERS 822		0	-44
116,102	140,595	110,000	0	100-49-05-5304	Transfer to Road & Bldg Dept		141,000	141,000
16,508	0	0	0	100-49-06-4107	PERS Bond		0	0
8,924	0	0	0	100-49-06-4108	PERS 822		0	0
353,339	425,649	382,408	183,950		Transfer Exp Totals:		446,175	486,394
2,091,709	1,249,628	1,295,367	785,682		EXPENDITURES TOTALS:	7.24	1,475,434	1,345,470
-455,796	-659,573	-722,867	-323,911		Land Development Services Totals:		-781,924	-662,960

Information Technology - General Fund 100-50

Information Technology (IT) is responsible for management of the County's network & telecommunications infrastructure, computers & mobile devices, email & messaging systems, enterprise applications, and data backup & security. In addition, IT provides helpdesk service, manages the Intranet, and assists departments with the procurement and implementation of technology related systems.

Currently, four full time equivalents (FTE) support:

- 212 users across 16 distinct departments, in 12 facilities
- 313 workstations / 59 servers / 133 printers & copiers / 49 business applications
- An average of more than 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Rural broadband planning project	Service _____ Engagement <u> X </u> Connection <u> X </u> Innovation <u> X </u>	<u>Engagement</u> - an element of this project will be engaging with the community and other stakeholders to determine the county's broadband current needs and future desires. <u>Connection</u> - through public outreach and targeted stakeholder meetings the county will connect with businesses and residents to establish common goals, needs, and potential partnerships <u>Innovation</u> - though not unheard of, broadband planning at the municipal level is still fairly unusual and innovative
2) Phone system implementation	Service <u> X </u> Engagement _____ Connection _____ Innovation <u> X </u>	<u>Service</u> - an updated phone system will provide caller id and better call handling options for improved service to the public <u>Innovation</u> - a new VoIP phone system will reduce telecommunications costs while enhancing functionality and creating efficiencies
3) ERP implementation assistance	Service <u> X </u> Engagement <u> X </u> Connection _____ Innovation <u> X </u>	This is an internal support project in which IT provides assistance to Finance so they can provide improved service, engagement, and innovation to the public
4) IT Strategic Planning project	Service <u> X </u> Engagement <u> X </u> Connection _____ Innovation _____	<u>Service</u> - through identifying needs and focusing IT efforts on strategically prioritized projects, this project will improve our overall service to both the public and our internal customers <u>Engagement</u> - a portion of this project will engage the public through surveys to determine the needs and potential impacts of public facing technologies, it will also engage internal customers in prioritization of projects across the organization

FY2017-2018 Accomplishments

The following are projects completed, scheduled to be complete, or substantially accomplished during the FY17-18 fiscal year:

- Awarded \$68k rural broadband grant for assessment, public engagement, and strategic planning around countywide broadband initiative. Will begin this project in FY17-18 and complete by the end of FY18-19.
- Started and scheduled to complete replacement phone system RFP, selection, and procurement
- Establishing IT oversight of remote facility data and systems not previously supported by IT (Fairgrounds, Transit, Vernonia Court, Transfer Station)
- Working to improve facility connectivity – scheduled to implement enhancements FY17-18
- Assisting LDS with procurement and implementation planning of new Transfer Station Software
- Implementing mobile device management system
- Assisting Finance with ERP evaluation, selection, procurement, and implementation planning
- Implementing county-wide printer maintenance contract, consolidating devices as feasible
- Made significant improvements to the Courthouse data center, consolidating equipment and reducing unnecessary racking, cabling and clutter
- Implemented VPN capability for remote staff access
- Assisted LDS with implementation of Accela epermitting
- Completed review and update of IT cost allocation methodology
- Completed first annual IT Customer Service Survey
- Implemented connectivity and security for new county occupied Animal Shelter office
- Assisted Sheriff's Office with rollout of new CAD system and updated mobile device terminals (MDTs)

Columbia County

General Fund Information Tech Account: 100-50

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	0	30,000	30,000	30,000	30,000
Total Beginning Balance	0	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	0	0	1,171	0
Current Year Restricted	0	0	0	1,171	0
Transfers In (Admin Alloc)	816,707	674,751	674,751	548,909	376,441
Current Year Other Resources	816,707	674,751	674,751	548,909	376,441
Total Available Resources	816,707	704,751	704,751	580,080	406,441
Expenditures					
Salary	354,880	329,162	322,472	258,833	195,491
Benefits	172,101	160,263	174,615	123,431	105,118
PR Transfers (PERS Bond & Reserve)	12,391	22,095	21,745	27,258	23,242
Personnel	539,372	511,520	518,832	409,522	323,851
Materials & Services	284,282	276,340	252,875	209,295	134,007
Capital	100,000	45,000	45,000	41,215	26,810
Program Budget	923,654	832,860	816,707	660,032	484,668
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	923,654	832,860	816,707	660,032	484,668
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(106,947)	(128,109)	(141,956)	(109,952)	(108,227)
Restr/Reserve Carried Forward	0	0	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

FY19 (no furloughs)	4.00
FY18 (no furloughs)	4.00
FY17 (no furloughs)	4.00
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

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
			R15	Beginning Bal (Grants, Rsrve)				
30,000	30,000	30,000	30,000	100-50-00-3003	Tech Reserve Beg Bal		0	0
30,000	30,000	30,000	30,000		Beginning Bal (Grants, Rsrve) Totals:		0	0
			R55	Transfer Revenue				
376,441	548,909	674,751	449,834	100-50-00-3075	Admin Alloc		705,641	816,707
376,441	548,909	674,751	449,834		Transfer Revenue Totals:		705,641	816,707
			R65	Other Resources (Restr)				
0	1,171	0	0	100-50-00-3100	Refund of Expenses		0	0
0	1,171	0	0		Other Resources (Restr) Totals:		0	0
406,441	580,080	704,751	479,834		REVENUES TOTALS:		705,641	816,707
			E1	Personal Services				
0	0	0	43,307	100-50-00-4002	IT Director	1.00	0	109,773
0	56,805	102,139	25,473	100-50-00-4013	IT Administrator		108,192	0
60,913	66,727	68,489	45,609	100-50-00-4033	Computer Tech Senior	1.00	76,896	73,159
63,664	69,213	69,401	49,516	100-50-00-4034	Computer Tech II	1.00	78,914	75,056
50,503	54,304	56,726	37,816	100-50-00-4035	Computer Tech I	1.00	64,667	64,175
9,546	0	0	0	100-50-00-4085	Temporary Help		0	0
10,865	11,784	25,718	10,299	100-50-00-4090	Overtime		32,718	32,718
12,959	19,826	35,211	23,966	100-50-00-4101	PERS ER		39,100	38,472
14,648	19,292	24,669	16,058	100-50-00-4102	FICA Tax		27,646	27,148
89	209	311	132	100-50-00-4103	Worker's Compensation Ins.		343	337
65,037	68,428	93,302	52,191	100-50-00-4104	Insurance Benefits		84,673	84,673
90	105	161	67	100-50-00-4105	WBF		181	177
1,137	129	1,612	27	100-50-00-4106	Unemployment Insurance		0	0
11,158	15,442	19,348	12,721	100-50-00-4109	PERS EE 6%		21,683	21,293
300,609	382,264	497,087	317,182		Personal Services Totals:	4.00	535,012	526,981
			E2	Materials and Services				
22,618	28,683	50,000	15,945	100-50-00-4310	Telephone		45,000	60,000
0	295	0	793	100-50-00-4311	Cellular phones		1,152	1,152
730	296	300	398	100-50-00-4321	Office Supplies and Expenses		300	300
58,483	54,579	42,050	24,944	100-50-00-4525	Computer Software Agreements		37,000	37,000
33,272	42,988	34,600	9,784	100-50-00-4530	Comp Workstation Maintenance		75,000	75,000
8,232	20,957	28,000	18,007	100-50-00-4540	Computer Network Maintenance		50,000	50,000
0	94	0	0	100-50-00-4543	Computer Network Hardware		0	0
0	1,299	3,500	0	100-50-00-4544	Technical Assistance		32,500	10,000
1,011	819	2,000	1,123	100-50-00-4710	Mileage		2,000	2,000
8,626	8,501	12,000	1,761	100-50-00-4720	Computer Training		12,000	12,000
1,035	449	425	0	100-50-00-4730	Membershi, Dues, Subscriptions		830	830
0	0	45,000	0	100-50-00-4841	Contract Temp Services		35,000	30,000
0	50,336	35,000	0	100-50-00-4850	Data Hosting Services		6,000	6,000
134,007	209,295	252,875	72,754		Materials and Services Totals:		296,782	284,282
			E3	Capital Outlay				
0	0	0	0	100-50-00-5010	Building Improvement		0	0
26,810	41,215	45,000	17,428	100-50-00-5013	Computer Network		45,000	45,000
0	0	0	0	100-50-00-5025	Phone System		225,000	55,000
26,810	41,215	45,000	17,428		Capital Outlay Totals:		270,000	100,000
			E5	Transfer Exp				
15,059	19,794	21,745	15,171	100-50-00-4107	PERS Bond		24,370	23,931
8,183	7,464	0	0	100-50-00-4108	PERS 822		0	-11,540
23,242	27,258	21,745	15,171		Transfer Exp Totals:		24,370	12,391
484,668	660,032	816,707	422,535		EXPENDITURES TOTALS:	4.00	1,126,163	923,654
-78,227	-79,952	-111,956	57,299		Info Tech Department Totals:		-420,522	-106,947

Communications and Public Affairs- General Fund 100-51

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

Communications is a necessary function for government. It plays a key role in how the public, employees, partners, the media and important 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 affects people's lives and empowers them to participate in making 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 Communications Manager keeps up to date with current trends in effective communications and develops innovative strategic plans that keep resident informed and connected with county government. The Manager also researches and determines the best communications tools 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, social media, and crisis and emergency communications. The Communications Manager also serves as the Public Information Officer for all departments overseen by the Columbia County Board of Commissioners.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) new county website goes live	Service ___X___ Engagement __X_ Connection _____ Innovation __X__	Provide residents with modern, reliable and easy-to-access county information; increase public trust and confidence and oversight Ability to use website to engage residents in county decision-making; promote accountability, fiscal responsibility, clarity and inclusiveness Create new methods to reach the public
2) re-organize draft transparency and workflow efficiency initiative	Service ___X___ Engagement _____ Connection _____ Innovation __X__	Remove or reduce barriers to public access to Columbia County government; generate accountability, encourage public participation and collaboration Provides county government ability to be open, accountable and responsive to citizens; Improve efficiency in operations to save time and county resources
3) write "best practices" document for outreach, planning and organizing all county advisory committees	Service ___X___ Engagement __X_ Connection _____ Innovation _____	Provides advisors with clear direction and communication Improves ability to hear from constituents
4) Social media	Service ___X___ Engagement __X_ Connection __X_ Innovation _____	Provide another source of information sharing for public Invite public participation and debate regarding county decision-making Provides pathways to individuals, groups and new methods to communication
5) Establish local communications/PIO group	Service ___X___ Engagement _____ Connection __X_ Innovation _____	Coordinate messaging with partner agencies to benefit public Share relevant information of interest to residents; coordinate communications (esp emergency); collaborate on campaigns of interest county-wide; provide support on county-wide issues
6) Assist in leading strategic planning effort	Service ___x___ Engagement __X_ Connection __X_ Innovation _____	Set goals and objectives for county as a whole; discover departmental aspirations and define county's direction; set goals, funding and resources to pursue strategies Align DHs on agenda to move the county to comprehensive planning; focus staff mission, vision, values Involve residents, community leaders, BOCC, other elected, staff Involve partners in building upon county's current quality of life

FY2017-2018 Accomplishments

- developed sound working relationship with local media outlets - Generated 224 total media mentions, including 191 stories, 5 letters to the editor, 2 editorial and 2 opinion pieces (see attached excel sheet for accounting)

- finalized mission statement, conducted value assessments with entire staff, wrote vision, finalized value definitions, began process for strategic planning, organized first ever all-county staff meeting
- evaluated five companies for county website redesign, conducted 14 reference interviews, 19 staff interviews, six vendor assessments; chose vendor, wrote executive summary and scope of work
- developed graphic standards for county by standardizing logos, business cards, letterhead and signage
- scheduled commissioner outreach re: open houses, radio interviews
- developed emergency notification procedure, verified county policy regarding policies, assisted in developing Everbridge launch, assisted in marketing HSEMC; participated in Region PIO monthly discussions and as emergencies arise as well as coordinate with TPHFCC
- successfully completed PIO classes from FEMA and Oregon office of Emergency Management to be better prepared to manage communications during crises at Emergency Operations Center
- social media – took over management of county Facebook site – post every three to ten days; increased followers from 1,300 to 2,00 with no promotion. Enroll in webinars, etc , on how to create an effective social media presence

Columbia County

General Fund Communications Account: 100-51

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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)	123,906	71,887	71,887	0	0
Current Year Other Resources	123,906	71,887	71,887	0	0
Total Available Resources	123,906	71,887	71,887	0	0
Expenditures					
Salary	79,243	74,005	74,005	45,617	0
Benefits	42,975	40,451	38,451	21,613	0
PR Transfers (PERS Bond & Reserve)	2,767	5,190	4,990	4,967	0
Personnel	124,985	119,646	117,446	72,197	0
Materials & Services	11,790	3,600	6,460	0	0
Capital	0	0	0	0	0
Program Budget	136,775	123,246	123,906	72,197	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	136,775	123,246	123,906	72,197	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(12,869)	(51,360)	(52,020)	(72,197)	0

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	1.00
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

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				R55	Transfer Revenue			
0	0	71,887	47,924	100-51-00-3075	Admin Alloc		108,454	123,906
0	0	71,887	47,924		Transfer Revenue Totals:		108,454	123,906
0	0	71,887	47,924		REVENUES TOTALS:		108,454	123,906
				E1	Personal Services			
0	45,617	74,005	48,126	100-51-00-4013	Public Information Coordinator	1.00	78,108	79,243
0	4,813	5,321	6,834	100-51-00-4101	PERS ER		11,091	11,253
0	3,417	5,661	3,631	100-51-00-4102	FICA Tax		5,975	6,062
0	0	71	41	100-51-00-4103	Worker's Compensation Ins.		74	75
0	10,605	22,550	12,839	100-51-00-4104	Insurance Benefits		20,791	20,791
0	18	37	16	100-51-00-4105	WBF		39	40
0	23	370	6	100-51-00-4106	Unemployment Insurance		0	0
0	2,737	4,440	2,888	100-51-00-4109	PERS EE 6%		4,686	4,755
0	67,230	112,456	74,381		Personal Services Totals:	1.00	120,765	122,218
				E2	Materials and Services			
0	0	0	0	100-51-00-4327	Advertising, Mktg, Printing		500	450
0	0	0	0	100-51-00-4525	Mileage		500	450
0	0	4,310	523	100-51-00-4701	Advertising, Mktg, Printing		500	450
0	0	500	166	100-51-00-4710	Mileage		500	450
0	0	1,500	245	100-51-00-4720	Conferences and Training		750	675
0	0	150	35	100-51-00-4730	Membership Dues		350	315
0	0	0	0	100-51-00-4850	Consultants and Contractors		10,000	9,000
0	0	6,460	969		Materials and Services Totals:		13,100	11,790
				E5	Transfer Exp			
0	3,644	4,990	3,431	100-51-00-4107	PERS Bond		5,267	5,344
0	1,323	0	0	100-51-00-4108	PERS 822		0	-2,577
0	4,967	4,990	3,431		Transfer Exp Totals:		5,267	2,767
0	72,197	123,906	78,780		EXPENDITURES TOTALS:	1.00	139,132	136,775
0	-72,197	-52,020	-30,856		Communications Totals:		-30,678	-12,869

Human Resources - General Fund 100-56

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Fully implement mandatory safety training program	Service <input checked="" type="checkbox"/> ____ Engagement <input checked="" type="checkbox"/> ____ Connection <input checked="" type="checkbox"/> ____ Innovation <input checked="" type="checkbox"/> ____	Employees who work safely are better able to provide services to the public with more productivity and less absenteeism. When staff feel their employer cares about them, they are more engaged in their job, feel more connection to their co-workers and customers and are more likely to expend the thought and effort to innovate how they perform those services.
2) Fully implement mandatory supervisory online training program	Service <input checked="" type="checkbox"/> ____ Engagement <input checked="" type="checkbox"/> ____ Connection <input checked="" type="checkbox"/> ____ Innovation <input checked="" type="checkbox"/> ____	Supervisory skills are vital for an engaged, connected and innovative work force. Services can only be improved if the workplace is in compliance with employment law and, more than that, free of explicit or implicit harassing, discriminating or retaliating behavior.
3) Update Safety Policies and Procedures	Service <input checked="" type="checkbox"/> ____ Engagement <input checked="" type="checkbox"/> ____ Connection <input checked="" type="checkbox"/> ____ Innovation <input checked="" type="checkbox"/> ____	Same as #1 above
4) Offer Engaging Employee Events (Picnic, Service Recognition, Walking Program, Etc.)	Service <input checked="" type="checkbox"/> ____ Engagement <input checked="" type="checkbox"/> ____ Connection <input checked="" type="checkbox"/> ____ Innovation <input checked="" type="checkbox"/> ____	Coordinating and participating the events which I oversee directly or in conjunction with the Employee Events Committee will continue. An appropriate number and type of employee events leads to raised staff morale and productivity, which furthers all aspects of the mission.

The significant funding in Human Resources continue to be for for the 1.60 FTE HR personnel. So, the ability of HR to offer programs and services is largely dependent upon the availability e of the HR Director with some additional work, beyond basic office support of the .6 FTE Office Specialist.

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.

With the work done to date, we have begun implementation of an online training program that will allow us to set up both supervisory and safety training, with employees scheduled for mandatory completion of a certain number of modules. The online system will help to smooth the tracking and management of the training function.

I continue to work – on my own, together with the Safety Committee and with various sub-groups working in specific areas, on increasing safety of workers. The effort to make safety a priority will continue on many fronts. It will also fold in the report, based on work done by many people this fiscal year, to increase the security of the Courthouse facilities.

Working with a group formed of members of our Health Benefits Committee and Employee Events Committee, I will again coordinate and fund a walking program for employees over the summer. Healthier employees have higher morale, better productivity and less absenteeism.

HR continues to be available for assistance and advice, including attending several departmental staff meetings each month as requested. This involves also handling numerous employee issues throughout the year, some of which are quite time consuming. These types of issues often occur without notice and must be made a priority which sets aside other project work. 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 is one collective bargaining agreements in negotiations in 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 have brought changes to compliance issues which have to be fully 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.

FY2017-2018 Accomplishments

Almost all of the funding in the budget is for personnel (Director and .60 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. New to the HR budget in the last couple years is some funding for training programs which has been put to good use.

Accomplishments in the HR budget are still 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 17-18 year, which can be mentioned, include:

Related to Benefits

Long Term Disability insurance: survey/research/implementation

Assist Sheriff with review and implementation of Employee Assistance Program

Open Enrollment 2017

Annual VEBA voting process

Related to Employee Morale Events (worked with Employee Events Committee and others)

Chili cookoff

10000 Pedometer program: Research/proposal/implementation; Finish Line Celebration; survey

Culinary Champion Plaque

2017 County Picnic

2017 Holiday Lunch: Assign to floor; education on history/pattern/budget

Ugly sweater contest

Workspace decorating contest

Related to Recruitments (above 36 routine recruitments processed)

New Transit Administrator Orientation

Public Health Director Recruitment & Orientation

Road Dept. Director Recruitment & Orientation

HR Office Specialist recruitment, orientation & training

Related to Safety Issues

Lakeside Contractor Injury Retrospective Exercise

Field Worker Safety Group: Interviews, draft/present proposals

Work with Tristan Wood to review AED demos

June Safety Month campaign and messages

Order and distribute 9-911 stickers for phones

Preparing for the eclipse at work

Related to Training

Purchase/implement recording equipment to record training for posting online

Offer Ways to Defuse Anger Training to all County employees

Coordinate with Steve Pegram to offer Active Shooter Awareness training

Develop CIS offered supervisory training for all supervisors

Train employees re distracted driving; posters; awareness campaign

Work with Janet Evans to offer the mindfulness class taught by Judy Clarke to all County employees

Coordinate 1st aid/CPR training

Needlestick procedure: develop and distribute

Employee & Supervisory Sexual Harassment Training at SO (4 sessions)

Parks training re Cardinal/separating Park Hosts; medical issues, etc.

Supervisory training day for SO supervisors

Personally Identifiable Information Training arrangements

How to conduct vehicle inspections training link on Intranet

Miscellaneous

Name plaques for RSVP Volunteers

Serve on St. Helens panel for Employee of the Year

Work with Emergency Management to finalize setup of Everbridge including database setup, testing & training

Replace workers comp software; set up new online program

Update County org charts by dept.

Survey Monkey account setup for County Admin

Assist Museum in setup and advertising for genealogy and courthouse design workshops

ADP Conversion from Version 2 to Version 14

Renew Easter Seals Annual Senior Community Service Employment Program

Columbia County

General Fund Human Resources Account: 100-56

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	60	0	819	701
Other Resources	0	0	0	0	0
Current Year Restricted	0	60	0	819	701
Transfers In (Admin Alloc)	256,301	205,265	205,265	181,770	165,726
Current Year Other Resources	256,301	205,265	205,265	181,770	165,726
Total Available Resources	256,301	205,325	205,265	182,589	166,426
Expenditures					
Salary	145,434	139,944	139,944	131,842	127,157
Benefits	76,657	57,770	57,770	49,017	48,590
PR Transfers (PERS Bond & Reserve)	5,078	9,437	9,437	13,833	14,848
Personnel	227,169	207,151	207,151	194,692	190,595
Materials & Services	77,500	30,576	49,150	21,311	12,935
Capital	0	0	0	0	0
Program Budget	304,669	237,727	256,301	216,004	203,530
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	304,669	237,727	256,301	216,004	203,530
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(48,368)	(32,402)	(51,035)	(33,415)	(37,103)

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	1.60
FY18 (no furloughs)	1.60
FY17 (no furloughs)	1.60
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								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R55</u>	<u>Transfer Revenue</u>			
165,726	181,770	205,265	136,843	100-56-00-3075	Admin Alloc		216,441	256,301
165,726	181,770	205,265	136,843		Transfer Revenue Totals:		216,441	256,301
				<u>R65</u>	<u>Other Resources (Restr)</u>			
701	819	0	59	100-56-00-3100	Refund of Expenses		0	0
701	819	0	59		Other Resources (Restr) Totals:		0	0
166,426	182,589	205,265	136,902		REVENUES TOTALS:		216,441	256,301
				<u>E1</u>	<u>Personal Services</u>			
110,818	115,630	118,084	77,224	100-56-00-4002	Director, HR & IT	1.00	121,031	122,812
16,339	16,212	21,860	12,468	100-56-00-4054	Office Specialist	0.60	23,787	22,622
12,113	12,958	18,340	11,524	100-56-00-4101	PERS ER		18,897	19,066
9,563	9,812	10,706	6,784	100-56-00-4102	FICA Tax		11,079	11,126
54	101	135	45	100-56-00-4103	Worker's Compensation		138	138
18,939	18,130	19,423	12,963	100-56-00-4104	Insurance Benefits		37,529	37,529
43	40	70	25	100-56-00-4105	WBF		72	73
752	66	700	10	100-56-00-4106	Unemployment Insurance		0	0
7,126	7,911	8,397	5,099	100-56-00-4109	PERS EE 6%		8,689	8,726
175,747	180,860	197,714	126,143		Personal Services Totals:	1.60	221,221	222,091
				<u>E2</u>	<u>Materials and Services</u>			
3,547	3,616	1,200	1,738	100-56-00-4321	Office Supplies and Expenses		2,500	2,500
150	995	500	0	100-56-00-4520	Software		500	500
150	240	750	150	100-56-00-4550	Reference Materials		750	750
1,215	2,833	20,000	6,907	100-56-00-4551	Training Supplies		20,000	10,000
494	1,502	5,000	499	100-56-00-4660	Supervision & Exam Fees		65,000	45,000
2,531	1,576	2,500	2,096	100-56-00-4701	Publishing and Advertising		3,500	3,500
224	308	500	159	100-56-00-4710	Mileage		500	500
499	2,055	2,500	671	100-56-00-4720	Conferences and Training		2,500	2,500
627	627	700	761	100-56-00-4730	Membership Dues		700	700
3,498	6,012	4,500	4,408	100-56-00-4839	Employee Recognition		8,550	8,550
0	1,548	11,000	422	100-56-00-4841	Contract Temporary Services		8,000	3,000
12,935	21,311	49,150	17,811		Materials and Services Totals:		112,500	77,500
				<u>E5</u>	<u>Transfer Exp</u>			
9,622	10,009	9,437	6,062	100-56-00-4107	PERS Bond		9,766	9,807
5,226	3,823	0	0	100-56-00-4108	PERS 822		0	-4,729
14,848	13,833	9,437	6,062		Transfer Exp Totals:		9,766	5,078
203,530	216,004	256,301	150,015		EXPENDITURES TOTALS:	1.60	343,487	304,669
-37,103	-33,414	-51,035	-13,113		Human Resources Totals:		-127,046	-48,368

General Services - General Fund 100-58

The Columbia County Department of General Services was re-established on November 1st, 2017. Included in the newly formed department are the Facilities Services 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 performs regular duties within the:

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

General Services' staff funding distribution is equivalent to:

- 5.9 FTE General Fund (100-58-XX-XXXX)
- 0.1 FTE Solid Waste Fund (220-XX-XX-XXXX)
- 0.95 FTE Justice Facility Reimbursement thru Adm. Allocations
- 0.5 FTE Road Department Fund Reimbursement
- 0.5 FTE Parks Program Fund Reimbursement
- 0.075 FTE Emergency Operations Department Reimbursement thru Admin. Allocations
- 0.025 FTE Transit Department Reimbursement thru Admin. Allocations

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Maximize the effectiveness of General Services staffing resources, while limiting reliance on outsourcing for improvement projects and support services .	Service ___x___ Engagement _x_ Connection ___ Innovation _____	By utilizing the expertise and abilities of our existing, skilled employees we can deliver higher quality outcomes at a significantly lower price. This strategy limits the disconnect that is often realized when working with an outside vendor who has minimal engagement with County employees and an inherent lack of understanding of day-to-day operations, or the spaces that we work in. On the contrary, our internal staff has an established relationship with the people and spaces that we work in, takes a much higher level of pride in delivering high quality outcomes, and is less concerned with doing as little as possible to make the most profit.
2) Increase collaboration between Parks and Facilities programs.	Service _____ Engagement ____ Connection _x_ Innovation _x_	By collaboratively working together, Facilities and Parks program employees can leverage a wider range of skillsets, knowledge base, and existing resources than ever before. The connection between both programs encourages teamwork and resource sharing, which will naturally increase our ability to produce innovative solutions to the many challenges we are presented with while improving the spaces and services County employees, and the public, enjoy and rely on.
3) Increase level of Facilities support services to Roads, Transit, Solid Waste & Emergency Operations locations and/or programs.	Service ___x___ Engagement ____ Connection _x_ Innovation _____	Many of the services provided by Facilities staff are available upon requests made by other County/State employees. Some of these are accomplished within the hour, while others involve a higher level of planning and coordination to deliver. In recent years, the Facilities program has expanded its reach of service by increasing support to County operations and/or properties outside of the Courthouse and Justice Facility locations. Our goal this year is to enhance this level of service even further and solidify the logical connection Facilities Services has with all County programs, departments and properties.

The proposed budget includes the addition of one full-time position, thereby increasing Facilities Services staffing from 4.9FTE to 5.9FTE. The new position will be funded by offsetting costs previously incurred through contracting Janitorial Services, and enable the program to increase support services to County properties outside of the Courthouse Facilities.

Increase Staff Capabilities and Decrease Reliance on Outsourced Contracting

By developing the expertise and abilities of our existing, skilled employees we can deliver higher quality outcomes at significantly lower prices. This strategy limits the disconnect that is often realized when working with an outside vendor who has minimal engagement with County employees and an inherent lack of understanding of day-to-day operations, or the spaces that we work in. On the contrary, our internal staff has an established connection with the people and spaces that we work in and takes a much higher level of pride in delivering high quality outcomes. Working together collaboratively, the Facilities Services team will continue to improve services, while developing innovative solutions to the challenges we face.

Increase Facilities Support and Customer Satisfaction

Many of the services provided by Facilities staff are available upon requests made by other County/State employees. Some of these are accomplished within the hour, while others involve

a higher level of planning and coordination to deliver. In recent years, the Facilities program has expanded its reach of service by increasing support to County operations and/or properties outside of the Courthouse and Justice Facility locations. Our goal this year is to enhance this level of service even further and solidify the logical connection Facilities Services has with all County programs, departments and properties.

Major Projects Planned for FY19

- Old Courthouse Repairs and Renovations
- Main Floor Lobby and Upper Floor Hallway Restrooms
- Upper Floor Hallway and Balcony Millwork Restorations
- Carpet Tile and Stair Tred Installations in Main Floor Lobby Courthouse Annex Renovations
- Renovate Main Floor Meeting Room for New BOCC Public Meeting Room
- Renovate Existing BOCC Public Meeting Room for New Office & Flex Meeting Space Annex Parking Lot Security Improvements
- Install Employee and Visitor Parking Signage
- Improve Parking Stall and Curb Paint
- Install LED Security Lighting and Surveillance Cameras CCRider Rainier Transit Center
- Finalize Construction of New Transit Facility Road Department Shops
- Clatskanie Shop Re-roof, Exterior Paint and Security Upgrades
- Rainier Shop South-side Garage Doors, Break-room Wall Framing and Ext. Paint
- St. Helens Shop Metal Roof Overlay on Maintenance Building Justice Facility
- Roof Overlay Project Planning and Procurement Coordination

FY2017-2018 Accomplishments

Old Courthouse

- Finished Secure Storage Built-ins for Counsel Files
- Basement Bathroom Remodels
- Stairwell Ceiling/Millwork Repair and Clock Face Bezel Display
- Ductwork Chase Installation to Re-open Stairwell Balcony
- Column Base Rot Repair - Replica Base installations
- Carpet Tile Installation in Courtroom 202 & Judges Chambers
- Maintenance Workshop Reconfiguration and Locksmith Station

Courthouse Annex

- Chiller Replacement
- Child Support Office Remodel
- DA Office Remodels (2 offices)
- Courtroom Carpet Tile Installations
- Access Control and Duress System Upgrades – State IGA Funding

EOC

- Insulated Storage Container Installation with Access and HVAC Amenities

St. Helens Road's Shop

- LED Retrofit - Maintenance Shop Light install

Rainier Road Shop

- Major Rot repairs and Re-roof
- Security lighting installations
- Security Door installations
- Other electrical installations

CCRider Rainier Transit Center

- Negotiated Contract RFP
- Value Engineering and Contract Negotiations
 - From \$1.1 million to within \$617K budget
- Start Construction

Foreclosed Properties

- Reynolds Property Clean-up and Coordination of Purchase and Sale Agreement
- Johnson Oil DEQ Brownfield Grant Coordination

Columbia County **General Fund General Services** **Account: 100-58**

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	0	10,000	0	100-58-00-3004	Beg Balance Bldg Reserve		10,000	10,000
0	263,762	53,563	178,935	100-58-05-3004	Beg Bal CH Fac Loan Proceeds		0	0
0	263,762	63,563	178,935		Beginning Bal (Grants, Rsrve) Totals:		10,000	10,000
				R25	Fees, Lic, Perm, Fines,			
0	27,750	32,742	21,083	100-58-00-3304	Courthouse Rent/Util Revenue		33,260	33,260
0	27,750	32,742	21,083		Fees, Lic, Perm, Fines, Totals:		33,260	33,260
				R36	Grant: State, Local			
0	0	75,000	0	100-58-06-3600	Courthouse PA/MassNotification		0	0
0	0	150,000	0	100-58-07-3600	Old Courthouse Repairs Grant		150,000	150,000
0	0	200,000	0	100-58-08-3600	Old Courthouse HVAC Grant		0	0
0	0	250,000	0	100-58-09-3600	Courthouse Back-up Generator		0	0
0	0	675,000	0		Grant: State, Local Totals:		150,000	150,000
				R55	Transfer Revenue			
0	685,856	397,365	264,910	100-58-00-3075	Administrative Allocation		438,040	555,334
0	16,980	50,000	0	100-58-00-3085	Reimb/Fee from Fund		50,000	50,000
0	702,836	447,365	264,910		Transfer Revenue Totals:		488,040	605,334
				R65	Other Resources (Restr)			
0	10,700	0	0	100-58-00-3110	Insurance Reimbursements		0	0
0	2,304	0	636	100-58-05-3020	Interest-Facility Loan Balance		0	0
0	-5,879	0	0	100-58-05-3120	Misc Rev		0	0
0	7,125	0	636		Other Resources (Restr) Totals:		0	0
0	1,001,472	1,218,670	465,564		REVENUES TOTALS:		681,300	798,594
				E1	Personal Services			
0	62,197	61,457	40,768	100-58-00-4002	Director	0.80	64,890	65,844
0	62,789	0	0	100-58-00-4030	Facilities Svcs Tech III		0	0
0	37,188	2,539	1,661	100-58-00-4031	Facilities Svcs Tech II	0.05	59,177	2,712
0	95,156	139,918	82,773	100-58-00-4032	Facilities Svcs Tech I	3.90	190,039	190,487
0	0	5,227	2,122	100-58-00-4053	Department Secretary	0.10	5,384	5,461
0	2,463	3,000	1,716	100-58-00-4090	Overtime-Bldg Services		3,000	3,000
0	11,086	17,278	9,845	100-58-00-4101	PERS ER		23,187	19,234
0	19,634	16,229	10,511	100-58-00-4102	FICA Tax		24,671	20,464
0	3,177	2,947	452	100-58-00-4103	Workers Compensation		5,025	3,912
0	98,251	90,219	47,828	100-58-00-4104	Insurance Benefits		163,504	130,331
0	130	106	60	100-58-00-4105	WBF		161	134
0	130	1,061	15	100-58-00-4106	Unemployment Insurance		0	0
0	14,213	12,728	8,171	100-58-00-4109	PERS EE 6%		19,349	16,050
0	406,413	352,708	205,923		Personal Services Totals:	4.85	558,388	457,630

Columbia County **General Fund General Services** **Account: 100-58**

Department Budget Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
				E2	Materials and Services			
0	3,914	3,120	1,921	100-58-00-4311	Cellular Phones		3,600	3,600
0	103	500	108	100-58-00-4321	Office Supplies		500	500
0	0	500	0	100-58-00-4322	Copier Maintenance		500	500
0	336	1,000	160	100-58-00-4333	Safety & First Aid Supplies		1,000	1,000
0	0	500	0	100-58-00-4351	Computer Supplies		500	500
0	129	2,000	0	100-58-00-4360	Professional Supplies		2,000	2,000
0	13,754	20,000	6,972	100-58-00-4510	Buildings & Grounds Supplies		20,000	20,000
0	37,255	39,000	25,978	100-58-00-4511	Electricity		40,000	40,000
0	20,309	14,000	13,146	100-58-00-4512	Natural Gas		21,000	21,000
0	7,018	10,000	4,502	100-58-00-4513	Water		8,000	8,000
0	4,427	4,700	3,020	100-58-00-4514	Garbage Service		4,500	4,500
0	70,404	0	0	100-58-00-4515	Contract Janitorial Services		0	0
0	36,525	38,000	22,183	100-58-00-4516	Repairs & Maintenance		38,000	38,000
0	31,945	40,000	15,995	100-58-00-4518	Major Projects Bldg Maint		40,000	40,000
0	0	0	750	100-58-00-4588	GL and Property Insurance		825	825
0	0	500	44	100-58-00-4701	Advertising		0	0
0	0	1,500	0	100-58-00-4710	Mileage		1,500	1,500
0	1,249	1,500	866	100-58-00-4711	Vehicle Fuel		1,500	1,500
0	10	1,500	119	100-58-00-4714	Vehicle Maint		1,500	1,500
0	147	2,000	0	100-58-00-4715	Vehicle Expenses		2,000	2,000
0	2,798	3,000	0	100-58-00-4720	Conferences & Education		0	0
0	4,878	5,000	19,965	100-58-00-4841	Contract Temp Services		5,000	0
0	235,202	188,320	115,729		Materials and Services Totals:		191,925	186,925
				E3	Capital Outlay			
0	7,473	50,000	0	100-58-00-5010	Building Improvements		50,000	0
0	0	28,563	0	100-58-05-5001	Loan Cap Ex		0	0
0	3,696	25,000	0	100-58-05-5005	Server Room Improvement		0	0
0	27,700	0	0	100-58-05-5008	DA Cap Software		0	0
0	9,855	0	0	100-58-05-5009	Old Courthouse Cap Projects		0	0
0	0	0	47,219	100-58-05-5010	Ballot Scanner		0	0
0	40,000	0	30,000	100-58-05-5011	Annex Chiller		0	0
0	0	75,000	0	100-58-06-5012	Courthouse PA/MassNotification		0	0
0	0	150,000	0	100-58-07-5012	Old Courthouse Repairs Grant		150,000	150,000
0	0	200,000	0	100-58-08-5012	Old Courthouse HVAC Grant		0	0
0	0	250,000	0	100-58-09-5012	Courthouse Back-up Generator		0	0
0	88,724	778,563	77,219		Capital Outlay Totals:		200,000	150,000
				E5	Transfer Exp			
0	18,071	14,305	9,699	100-58-00-4107	PERS Bond		21,747	18,039
0	6,870	0	0	100-58-00-4108	PERS 822		0	-8,698
0	0	10,000	0	100-58-00-5403	Courthouse Building Reserve		10,000	0
0	24,941	24,305	9,699		Transfer Exp Totals:		31,747	9,340
0	755,280	1,343,897	408,570		EXPENDITURES TOTALS:	4.85	982,060	803,896
0	246,192	-125,227	56,994		General Services Totals:		-300,760	-5,302

Columbia County

General Fund General Services Account: 100-58

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 Actuals
Revenues					
Restricted Beginning Balance	10,000	178,935	63,563	263,762	0
Total Beginning Balance	10,000	178,935	63,563	263,762	0
Intergovernmental	150,000	0	675,000	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	33,260	32,900	32,742	34,875	0
Current Year Restricted	183,260	32,900	707,742	34,875	0
Transfers In (Admin Alloc)	605,334	447,365	447,365	702,836	0
Current Year Other Resources	605,334	447,365	447,365	702,836	0
Total Available Resources	798,594	659,200	1,218,670	1,001,472	0
Expenditures					
Salary	267,505	217,101	212,140	259,793	0
Benefits	190,125	145,391	140,568	146,620	0
PR Transfers (PERS Bond & Reserve)	9,340	16,793	14,305	24,941	0
Personnel	466,971	379,285	367,014	431,354	0
Materials & Services	186,925	197,626	188,320	235,202	0
Capital	150,000	229,435	778,563	88,724	0
Program Budget	803,896	806,346	1,333,897	755,280	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	10,000	10,000	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	803,896	816,346	1,343,897	755,280	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Unrestr Funds Generated/(Utilized)	(15,302)	(167,146)	(188,790)	246,192	(263,762)
Restr/Reserve Carried Forward	10,000	10,000	63,563	0	263,762

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

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	4.85
FY18 (no furloughs)	3.85
FY17 (no furloughs)	0.00 New in FY17
FY16 (8 furlough days)	4.90 Previously in 100-49
FY15 (12 furlough days)	3.81 Previously in 100-49
FY14 (26 furlough days)	3.40 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

Debt Service & 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Execute debt activity in full compliance with relevant statutes and reporting requirements	Service <u> X </u> Engagement <u> </u> Connection <u> X </u> Innovation <u> </u>	<u>Service</u> – perform debt activity with high ethical and professional standards as well as carry out periodic analysis of total debt service cost to be best possible steward of County resources <u>Connection</u> - work with reporting entities and holders of County debt to assure compliance and transparency
2) Assure adequate reserves for future periods	Service <u> X </u> Engagement <u> </u> Connection <u> </u> Innovation <u> </u>	<u>Service</u> – project reserve level needed according to County policy during budget process to assure adequate funds are budgeted in contingency and unappropriated fund balance categories

FY19 planned debt service outlays will be less than half of the current year's debt payments. This decrease is due to retiring the debt associated with the CCDA's road loan.

All debt service obligations in FY19 will be paid on schedule.

Over all, the total reserve category is higher than last year's budget by 7.3%, or an increase of \$67,000. This higher level is needed given the year over year growth in general fund operating costs. The FY19 Proposed Budget includes two months' worth of FY19 operating expense in reserve, thus meeting county policy's two month target.

FY2017-2018 Accomplishments

All debt service payments were made on time and in full in FY18.

One unscheduled debt service payment was made in the amount of \$398,000 for the CCDA road loan, which resulted in the retirement of that loan. The debt service paid on this loan was fully reimbursed to the general fund by the CCDA. By proactively making pre-payments on this loan, the total cost of borrowing on this loan was reduced by over \$1.42 million.

Columbia County

General Fund

Debt Account: 100-60

Department Budget Summary

	FY19 Proposed	FY18 Est. Actual	FY18 Budget	FY17 Actuals	FY16 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	948,287	2,075,649	2,102,268	2,395,955	2,912,618
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	400,000	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	948,287	2,075,649	2,102,268	2,795,955	2,912,618
Fund Contingency	988,516	0	921,311	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Unrestr Funds Generated/(Utilized)	(3,436,803)	(2,075,649)	(4,523,579)	(2,795,955)	(2,912,618)

Columbia County **General Fund Debt & Reserves** **Account: 100-60**

Department Budget Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>E4</u>	<u>Debt Service</u>			
720,504	754,665	787,629	198,782	100-60-00-6010	PERS UAL Bond		829,612	829,612
30,815	29,989	28,339	29,165	100-60-00-6012	W. Rainier Road Debt Service		32,514	32,514
975,139	775,139	775,139	775,139	100-60-00-6013	Port Westward Road L02002		0	0
86,161	86,161	86,161	43,081	100-60-00-6016	USB loan CH Syst (2012-2022)		86,161	86,161
1,100,000	750,000	425,000	398,381	100-60-00-6017	Extra PWW Road Debt Service		0	0
2,912,618	2,395,955	2,102,268	1,444,547		Debt Service Totals:		948,287	948,287
				<u>E5</u>	<u>Transfer Exp</u>			
0	400,000	0	0	100-60-01-5310	County Transportation		0	0
0	400,000	0	0		Transfer Exp Totals:		0	0
				<u>E6</u>	<u>Contingencies</u>			
0	0	784,229	0	100-60-00-5401	Operating Contingencies		1,041,551	988,516
0	0	137,082	0	100-60-00-5403	Contingencies-Additional		0	0
0	0	921,311	0		Contingencies Totals:		1,041,551	988,516
				<u>E7</u>	<u>Ending Balances</u>			
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
2,912,618	2,795,955	4,523,579	1,444,547		EXPENDITURES TOTALS:		3,489,838	3,436,803
-2,912,618	-2,795,955	-4,523,579	-1,444,547		Debt Service Totals:		-3,489,838	-3,436,803

Columbia County



FY19 Proposed Budget

Section IV:
Enterprise Fund and
Major Funds

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Section IV: Enterprise Fund and Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, FY19

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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Implement the results of the FY18 Tipping Fee Study.	Service X Engagement Connection X Innovation	<u>Service</u> –Assure revenues necessary to support services. <u>Connection</u> Continue popular recycling and HHW services offered directly to citizens and fund from tipping fees.
2) Implement new Scalehouse software program.	Service X Engagement Connection X Innovation X	<u>Service</u> – Provide public access to SW accounts. More efficient transaction recording, reporting and billing. <u>Connection</u> More interactive SW public information. <u>Innovation</u> : Add innovative features which allow better tracking of SW activity simplification of routine tasks.
3) Per DEQ direction, reduce contamination in commingled recycled materials.	Service X Engagement X Connection Innovation	<u>Service</u> – Maintain recycling program at current levels. <u>Engagement</u> - Public education of which material are acceptable.

Staff: The program is overseen by a .75 FTE Solid Waste Program Coordinator. The proposed FY19 Solid Waste Fund budget also includes allocated portions of the Land Development Services Director (.1 FTE); Code Enforcement Officer (.2 FTE); General Service Department Facilities Services Techs (.1 FTE) and LDS Administrative Support staff(.4 FTE). Accounting and other administrative support for the Transfer Station and Collection Franchisee accounts are performed by the administrative support staff (Permit Technician and Office Specialist). Limited hours of General Services Department Facilities Maintenance staff are included in the budget for the Dumpster program cleanup activities and staffing of the HHW events.

Tipping Fees: All program activities are supported by tipping fees which are currently \$89 per ton for commercial franchisees, \$132 per ton for self-haul customers with a senior rate of \$13.50 for up to 300 pounds.

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. 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 Management Plan/Ordinance Update: Staff will be implementing an update of the Solid Waste Plan/Ordinance completed by staff and the Solid Waste Advisory Committee in FY 19.

Transfer Station Tipping Fee Rate Study: A tipping fee rate study was completed in FY 18, the results of which are scheduled to go the Board for approval in April 2018. The study determined generally that current rates are adequate to fund the program including operations, retirement of the Transfer Station construction loan and replacement of equipment.

Recycling, Reduction, Reuse: The Countywide curbside recycling program has been a success over the past several years, but because the China market for many curbside recycled materials has recently been interrupted, we may expect recycling tons to level off or even drop in FY 19 until domestic or other foreign markets can be secured for these materials. This may mean that some of the previously recycling materials may add to the waste stream in FY 19.

New Scalehouse Software System: New scalehouse software purchased in FY 18 will be implemented in FY19. The new system will significantly improve transaction processing and reporting and will have a public access module for commercial customers who have a solid waste disposal account with the County Transfer Station.

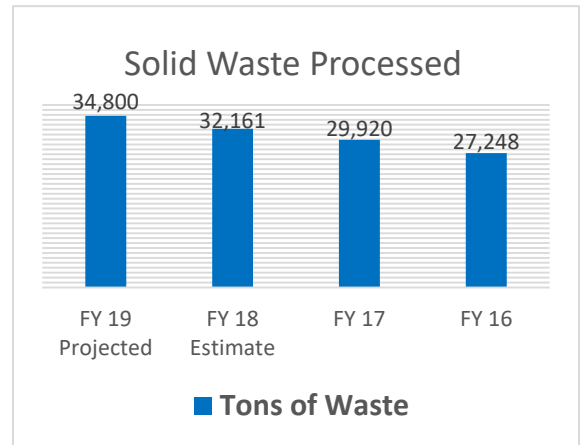
Capital Improvement Projects:

Proposed Transfer Station Reuse Center: Beginning in the FY 19 budget, a capital project reserve fund has been established to construct a Reuse Center at the Transfer Station. The building would be used as a drop off and storage location for reusable items from the general public or Transfer Station floor. The concept is for the County to contract with a non-profit reuse sale organization such as Habitat for Humanity to operate the Center and to market the reusable items at a reuse store. Funding for the project would be from a capital improvement reserve fund which would be funded for the next five years with an annual set aside of \$80 to \$85,000 per year until the estimated \$415,000 construction cost for the facility would be reached in FY 23 when the facility would be constructed. Annual operating costs, estimated at \$5,000, would consist primarily of utilities to the center. Income would consist of a nominal lease for the center to secure a contract, assumed to be \$1,000 per year, to the non-profit chosen to operate it.

Transfer Station Compactor Replacement: The existing compactor is nearing the end of its useful life and will need to be replaced within about three years at a cost of about \$750,000 to \$1 million. An equipment replacement reserve has been funded over the last three years and currently has 500,000 set aside for the replacement. The proposed FY 19 and FY 20 budgets include an additional \$200,000 per year for the project, bringing the total set aside in FY 20 to \$900,000.

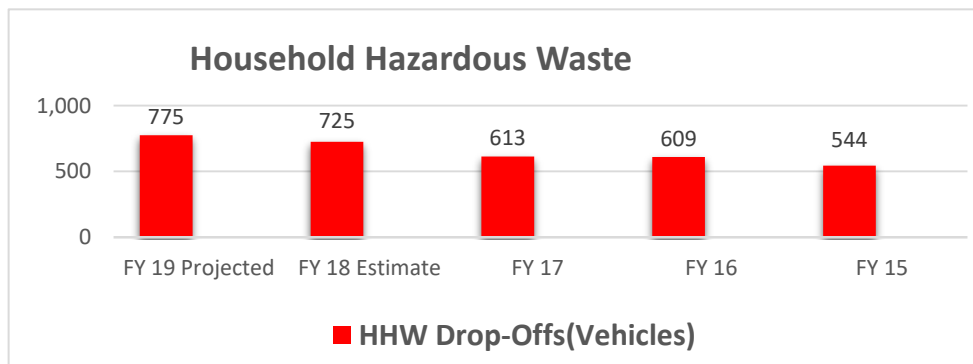
FY2017-2018 Accomplishments

Solid Waste Program Activity: Solid waste tonnage processed through the Transfer Station has shown an average annual rate of increase of 7.5% between FY 16 and FY 18. Despite the success of the County’s recycling program, population growth, construction activity and the improved economy is expected to boost solid waste tons by about 9% between FY18 and FY19 to over 34,000 tons.



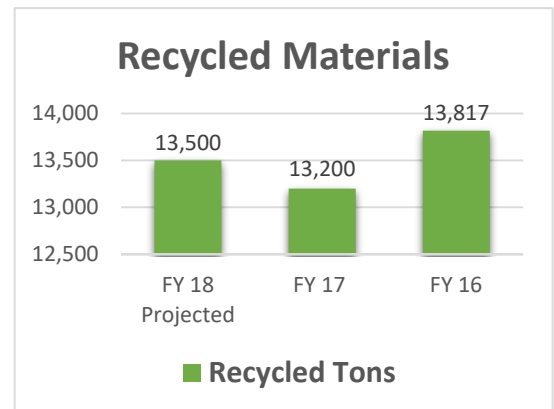
Positive Fund Balance/Equipment Reserve. Contracts procured in FY 16 for Transfer Station operations and solid waste transportation and disposal have resulted in savings to the program reflected in a substantial Solid Waste fund reserve. Ending fund balances have increased from \$1,229,490 in FY 16 to \$1,596,911 in FY 17. Resources have been adequate to make an additional facility construction loan payment of \$323,660 in FY 18 and to fund an annual equipment replacement reserve which at the end of FY 18 will total \$500,000. 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 to be within the next three years.

HHW Program: With the addition of a remote HHW drop-off event in Rainier in FY 17, all County residents have easy access to at least one free annual HHW drop off event. As illustrated in the chart below, it is estimated trends in participant levels this year that HHW participants (vehicles) served will have increased by 16% between FY 16 and FY 18 with another sharp increase expected in FY 19. The County hosted four HHW events at the St Helens Transfer Station and one each in the Cities of Clatskanie, Vernonia and Rainier in FY 18. The County contracts with Cleanharbors, Inc. for the handling, processing, transport and disposal of HHW. Waste Connections (Hudson’s), the Transfer Station operator staffed events at St Helens in FY 18 and LDS Facilities staff staffed the remote events in Vernonia, Clatskanie and Rainier.



E-Cycling: The County continued to offer the popular free recycling of electronics in FY 18 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% of the total waste stream. The County achieved a recycling rate of 32.7% in FY 16, the year the most recent data is available. The Solid Waste Program Coordinator has been active in reduction and reuse promotional activities, provide better coordination and support to our operations contractors and franchisees and plan and implement program enhancements. A proposal to acquire three bin recycling/waste stations (returnable containers, commingled recyclables and waste) for placement in locations throughout the Courthouse and Annex is planned for FY 18 at an estimated cost of \$6450. Under the proposal, Courthouse staff would empty individual office waste/recycling containers when full at the recycling/waste stations instead of daily pickups by General Service's staff. The County Courthouse recycling program continues to be a success in minimizing waste. Overall, the tons of recycled materials is expected to increase by 3% from FY 17 to FY 18. However, because the China market for many curbside recycled materials has recently been interrupted, we may expect recycling tons to level off or even drop in FY 19 until domestic or other foreign markets can be secured.



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: The Solid Waste Coordinator oversees the Dumpstoppers program which has reduced response time to illegal dump sites and improved coordination with Code Enforcement and Facilities site clean-up activities. The program responded to 35 illegal dumpsite reports and cleaned up 32 sites in FY 18.

Medical Sharps Drop-Off Program: The County's successful medical sharps drop-off program has been a great success. The program provides low cost sharps containers which, after the initial purchase for \$5, are replaceable for free each time a full container is dropped off. The program had 159 participants in FY 18. In addition, the program placed medical sharps containers in all public County restrooms.

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.

Columbia County

Solid Waste Transfer Station Account: 207

Enterprise Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	1,102,829	1,096,662	681,406	929,490	1,065,401
Restricted Beginning Balance	700,000	500,250	500,000	300,000	100,000
Total Beginning Balance	1,802,829	1,596,912	1,181,406	1,229,490	1,165,401
Fees, Permits, Fines, Service Charges	3,141,000	3,052,152	2,861,509	3,052,810	2,787,041
Other Resources	54,000	53,000	51,000	52,993	49,547
Current Year Restricted	3,195,000	3,116,557	2,931,259	3,113,148	2,836,588
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	4,997,829	4,713,469	4,112,665	4,342,638	4,001,988
<u>Expenditures</u>					
Salary	95,369	112,653	107,653	100,715	69,107
Benefits	86,655	95,188	93,755	36,060	57,571
PR Transfers (PERS Bond & Reserve)	3,139	7,609	7,259	10,548	7,112
Personnel	185,163	215,450	208,667	147,323	133,789
Materials & Services	2,215,568	2,056,045	1,999,821	1,899,274	1,812,826
Capital	3,000	88,000	18,000	18,995	0
Program Budget	2,403,731	2,359,495	2,226,488	2,065,592	1,946,616
Debt	423,660	323,660	647,320	649,222	785,700
Transfers Out (admin alloc)	41,864	27,485	27,485	30,912	40,183
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,869,255	2,710,640	2,901,293	2,745,727	2,772,498
Fund Contingency	2,128,574	200,000	1,211,372	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	4,997,829	2,910,640	4,112,665	2,745,727	2,772,498
Ending Fund Balance	0	1,802,829	0	1,596,912	1,229,490
No Mos Operating Reserve	9.64	9.52	6.58	9.36	7.58

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	1.55
FY18 (no furloughs)	1.70
FY17 (no furloughs)	1.70
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.

	FY19 Budg beginning	FY18 Actual 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	1,150	1,417	2,426	4,223
Assigned (cumulative PERS reserve)	0	0	0	0	2,143	0	0	0
Unrestricted Fund Program Resources	1,102,829	1,096,662	929,490	1,072,518	406,764	270,083	200,977	47,171
Committed Equipment Reserve	700,000	500,000	300,000	100,000	100,000	0	0	0
Total Fund Balance	1,802,829	1,596,662	1,229,490	1,172,518	510,057	271,500	203,403	51,393
Ending Fund Balance	2,128,574	1,802,829	1,596,662	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.

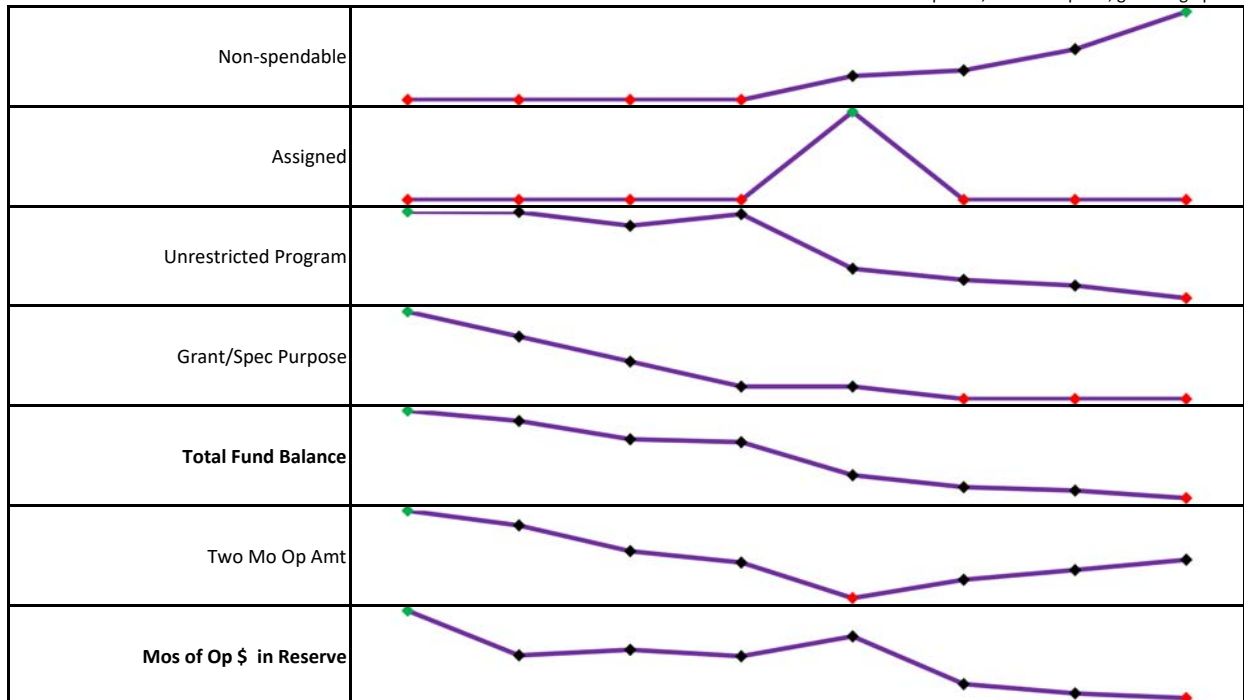
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	400,122	378,582	341,100	324,436	272,545	299,447	313,587	328,513
Months of Operating \$ in Reserve	10.64	5.83	6.43	5.73	7.87	2.74	1.73	1.22
Compliant with Policy?	yes	yes	yes	yes	yes	yes	no	no
Operating Reserve Trend	Improving	Declining	Declining	Improving	Improving	Improving	Improving	Declining

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

	FY19 for 20	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	5.98	5.51	5.79	5.45	6.61	2.98	1.80	1.28

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Solid Waste Transfer Station

Account: 207

Enterprise Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
1,065,401	929,490	681,406	1,096,662	207-00-00-3001	Beginning Cash Balance		849,169	1,102,829
100,000	300,000	500,000	500,000	207-00-00-3002	Assigned Beginning Cash Bal		700,000	700,000
0	0	0	250	207-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
1,165,401	1,229,490	1,181,406	1,596,912	Beginning Bal (Grants, Rsrve) Totals:			1,549,169	1,802,829
				R25	Fees, Lic, Perm, Fines,			
500,326	456,158	458,982	317,133	207-00-00-3061	Transfer Station Daily Receipt		479,000	479,000
441,513	490,708	455,680	375,388	207-00-00-3062	Credit Card Receipts		452,000	452,000
1,845,202	2,105,271	1,946,847	1,643,051	207-00-00-3063	A/R Receipts		2,210,000	2,210,000
0	672	0	672	207-03-00-3263	Recycling Revenue		0	0
2,787,041	3,052,810	2,861,509	2,336,245	Fees, Lic, Perm, Fines, Totals:			3,141,000	3,141,000
				R36	Grant: State, Local			
0	7,345	18,750	8,436	207-01-00-3505	DEQ Solid Waste Program Grant		0	0
0	7,345	18,750	8,436	Grant: Federal Totals:			0	0
				R61	Other Resources (Unrestr)			
7,547	10,993	9,000	6,085	207-00-00-3020	Interest on Investments		12,000	12,000
7,547	10,993	9,000	6,085	Other Resources (Unrestr) Totals:			12,000	12,000
				R65	Other Resources (Restr)			
42,000	42,000	42,000	28,000	207-00-00-3100	Lease of Premises		42,000	42,000
42,000	42,000	42,000	28,000	Other Resources (Restr) Totals:			42,000	42,000
4,001,988	4,342,638	4,112,665	3,975,678	REVENUES TOTALS:			4,744,169	4,997,829
				E1	Personal Services			
10,074	10,511	10,531	11,713	207-01-00-4002	LDS Director	0.10	9,708	9,849
23,420	25,034	38,669	18,337	207-01-00-4021	SW Coordinator	0.75	43,446	41,330
17,758	30,906	31,561	21,876	207-01-00-4026	Code Enforcement Officer	0.20	35,887	13,653
2,586	2,359	0	635	207-01-00-4031	Maintenance Mechanic II		0	0
2,259	2,628	5,562	1,238	207-01-00-4032	Maintenance Mechanic I	0.10	4,671	4,866
10,186	10,625	14,330	9,628	207-01-00-4054	Office Specialist	0.40	19,632	18,671
208	976	1,000	585	207-01-00-4090	Overtime		1,000	1,000
37,343	6,999	61,020	7,010	207-01-00-4101	PERS ER		61,180	57,780
4,195	5,552	7,776	4,052	207-01-00-4102	FICA Tax		8,747	6,837
196	122	211	324	207-01-00-4103	Workers' Compensation Ins.		197	177
11,714	15,092	16,801	9,451	207-01-00-4104	Insurance Benefits		23,977	15,524
35	38	51	23	207-01-00-4105	WBF		57	45
397	42	508	7	207-01-00-4106	Unemployment Insurance		0	0
3,213	4,986	6,099	3,629	207-01-00-4109	PERS EE 6%		6,537	5,034
0	12,895	0	9,446	207-01-01-4021	SW Coordinator		0	0
0	15	0	0	207-01-01-4090	Overtime		0	0
0	604	0	509	207-01-01-4101	PERS ER		0	0
0	988	0	723	207-01-01-4102	FICA		0	0
0	0	0	171	207-01-01-4103	Workers' Compensation Ins.		0	0
0	26	0	19	207-01-01-4104	Insurance Benefits		0	0
0	7	0	4	207-01-01-4105	WBF		0	0
0	6	0	1	207-01-01-4106	Unempl Insurance		0	0
0	775	0	425	207-01-01-4109	PERS EE 6%		0	0
123,586	131,186	194,119	99,805	Personal Services Totals:		1.55	215,039	174,765

Columbia County

Solid Waste Transfer Station

Account: 207

Enterprise Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E2	Materials and Services			
500	500	500	500	207-01-00-4226	DEQ Licences and Permits		500	500
0	0	0	0	207-01-00-4311	Cel Phones		750	750
1,865	77	500	957	207-01-00-4321	Office Supplies and Expenses		500	500
624	7	500	346	207-01-00-4360	Professional Supplies		500	500
0	0	2,500	0	207-01-00-4516	Facility Maintenance		2,500	2,500
0	241	200	0	207-01-00-4522	Small Equipment		200	3,200
951	0	1,500	120	207-01-00-4525	Software		750	5,800
3,919	3,558	4,092	3,510	207-01-00-4588	Property and Liability Insur.		3,861	3,861
674	0	600	78	207-01-00-4701	Advertising		600	600
186	161	300	0	207-01-00-4710	Mileage		300	300
0	0	300	569	207-01-00-4711	Vehicle Fuel		300	300
0	0	250	0	207-01-00-4714	Vehicle Maint		0	0
687	277	500	41	207-01-00-4715	Fuel		500	500
158	1,220	250	210	207-01-00-4720	Conferences and Training		1,220	1,220
0	0	500	0	207-01-00-4730	Membership Dues		500	500
4,562	884	3,500	6,634	207-01-00-4830	Solid Waste Abatement		4,000	4,000
0	2,235	2,500	6,966	207-01-00-4835	Public Prop Clean Up Exp		0	30,000
821	1,441	1,000	821	207-01-00-4840	Solid Waste Consultant		1,500	1,500
0	36	0	3,852	207-01-00-4841	IT support		0	0
0	0	2,000	0	207-01-00-4851	Recycling/Solid Waste Program		2,000	2,000
697,283	653,675	663,479	440,674	207-01-00-4852	Contract Operator-Transfer Sta		673,432	673,432
1,018,669	1,171,309	1,247,600	769,070	207-01-00-4853	Contract Operator		1,416,625	1,416,625
1,730,896	1,835,621	1,932,571	1,234,348		Materials and Services Totals:		2,110,538	2,148,588
				E3	Capital Outlay			
0	0	15,000	0	207-01-00-5001	Scales Software System-Trashfl		2,500	0
0	15,995	0	549	207-01-00-5002	Equipment (over \$5000)		0	0
0	3,000	3,000	0	207-01-00-5010	Capital Equipment		3,000	0
0	18,995	18,000	549		Capital Outlay Totals:		5,500	0
				E4	Debt Service			
785,700	649,222	647,320	323,660	207-01-00-6010	SPWF-Loan Repayment		647,320	423,660
785,700	649,222	647,320	323,660		Debt Service Totals:		647,320	423,660
				E5	Transfer Exp			
4,416	6,322	6,855	4,304	207-01-00-4107	PERS Bond		7,347	5,657
2,356	2,410	0	0	207-01-00-4108	PERS 822		0	-2,728
40,183	30,912	27,485	18,323	207-01-00-4593	Central Administrative Charges		36,170	41,864
0	985	0	510	207-01-01-4107	PERS Bond		0	0
0	374	0	0	207-01-01-4108	PERS 822		0	0
46,956	41,003	34,340	23,138		Transfer Exp Totals:		43,517	44,794
				E6	Contingencies			
0	0	1,011,372	0	207-01-00-5401	Operating Contingencies		1,464,612	1,848,574
0	0	200,000	0	207-01-00-5403	Equipment Replacement Reserve		100,000	200,000
0	0	0	0	207-01-00-5404	Facility Construction Reserve		80,000	80,000
0	0	1,211,372	0		Contingencies Totals:		1,644,612	2,128,574
2,687,138	2,676,027	4,037,722	1,681,500		Administration EXPENSES	1.55	4,666,526	4,920,381

Columbia County

Solid Waste Transfer Station

Account: 207

Enterprise Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E1	Personal Services			
2,614	4,766	6,000	2,455	207-02-00-4090	Overtime		6,000	6,000
115	208	431	159	207-02-00-4101	PERS		431	431
195	344	459	184	207-02-00-4102	FICA Tax		459	459
0	0	6	46	207-02-00-4103	Workers' Compensation Ins.		6	6
0	0	0	565	207-02-00-4104	Insurance Benefits		0	0
2	3	3	1	207-02-00-4105	WBF		3	3
10	2	30	0	207-02-00-4106	Unemployment Insurance		0	0
157	266	360	147	207-02-00-4109	PERS		360	360
3,092	5,589	7,289	3,558		Personal Services Totals:		7,259	7,259
				E2	Materials and Services			
1,723	2,192	2,220	1,263	207-02-00-4310	Telephone		0	0
99	112	250	0	207-02-00-4321	Office Supplies and Expenses		200	200
1,030	2,204	1,500	3,178	207-02-00-4350	Equipment		1,500	1,500
0	0	100	0	207-02-00-4360	Professional Supplies		100	100
5,829	1,371	1,500	0	207-02-00-4701	Printing and Advertising		1,500	1,500
0	15	0	0	207-02-00-4711	Vehicle Fuel		0	0
0	149	0	0	207-02-00-4714	Vehicle Maint		0	0
0	1,380	1,500	0	207-02-00-4720	Conferences and Training		1,500	1,500
0	186	180	430	207-02-00-4730	Membership Dues		180	180
73,249	56,043	60,000	29,819	207-02-00-4852	Contract Operator-HHW		65,000	65,000
81,930	63,653	67,250	34,691		Materials and Services Totals:		69,980	69,980
				E5	Transfer Exp			
224	328	405	188	207-02-00-4107	PERS Bond		405	405
115	129	0	0	207-02-00-4108	PERS 822		0	-195
339	457	405	188		Transfer Exp Totals:		405	209
85,360	69,700	74,944	38,437		Household Haz Waste EXPENSES		77,644	77,449
4,001,988	4,342,638	4,112,665	3,975,678		FUND REVENUES		4,744,169	4,997,829
2,772,498	2,745,727	4,112,665	1,719,937		FUND EXPENSES	1.55	4,744,169	4,997,829
1,229,490	1,596,912	0	2,255,740		Solid Waste Fund Transfer Sta. Totals:		0	0

Road 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Develop a 3-year Preventative Maintenance Plan	Service <input checked="" type="checkbox"/> X Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/> X	<u>Service</u> – The preventative maintenance plan will outline specific maintenance activities to be accomplished on the road system in a more systematic and intentional manner. There will also be funding for reacting to calls for service. <u>Innovation</u> – The plan will begin to proactively address road maintenance needs in the system to more efficiently serve citizens and address system-wide road conditions.
2) Efficiently deliver planned capital projects	Service <input checked="" type="checkbox"/> X Engagement <input checked="" type="checkbox"/> X Connection <input type="checkbox"/> Innovation <input type="checkbox"/>	<u>Service</u> - Planned capital projects will enhance and update county roads to current design standards in accordance with the Transportation System Plan. <u>Engagement</u> – Working with the public, projects will address traffic and safety issues on the road system.
3) Implement organizational changes in the Road Department to more efficiently deliver road maintenance services.	Service <input checked="" type="checkbox"/> X Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/> X	<u>Service</u> – Organizational changes will create two maintenance districts (North and South) that will combine crews and allow more efficient use of personnel, equipment, and resources to address maintenance requests. <u>Innovation</u> – The new organizational structure will broaden the span of control within the organization to allow issues to be resolved at the lowest level; empowering employees to solve problems and respond quickly to citizen requests.

Revenues:

201-00-00-3500 ODOT Fund Exchange. FY19: \$1,350,000 FY18: \$780,000

State Funded Local Projects (SFLP) is a new process developed by the State to provide for 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 \$500,000. 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 \$420,000. 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 2019. This funding source will also be used to make improvements to Millard Road in the amount of \$430,000 in relation to a safety improvement project being delivered by ODOT along Highway 30 in this area.

201-00-00-3861 OEM-FEMA or FHWA Revenue. FY19: \$1,143,522 FY18: \$770,000

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 FY18 with much of the remaining reimbursed in 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. Projects identified include culvert and road repairs on Holbrook, Highland, Gregory, and Sheely Roads.

Expenses:**201-00-11-5010 Gable Road Improvement. FY19: \$500,000 FY18: \$310,000**

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. FY19 Costs are estimated to be \$500,000 to include design, right-of-way, and initial construction beginning in the spring of 2019.

201-02-00-4602 Asphalt and Oil. FY19: \$450,000 FY18: \$950,000

This item provides for the asphalt purchase for maintenance of County Roads. Due to damage sustained during the cold 2017-18 winter, extensive maintenance in the form of asphalt patching and paving was accomplished seeing a significant increase in this line item over historic levels. FY19 is therefore planned to be a lighter year for this work as a 3-year Maintenance Plan is developed to begin moving the Department towards a more proactive pavement management philosophy.

(Various Codes) Personnel. FY19: \$2,453,130 FY18: \$2,340,546

The Department will be reorganizing to maximize efficiencies with the staff available. Part of the process will be adding back the Assistant Department Director position and going to a Supervisor/Lead organizational structure for the Road Maintenance work group. This change adds 3 full time employees to the Department and creates a more capable structure to respond to road maintenance needs across the system.

FY 2018-2019 Anticipated Work:

- Gable Road Project planning and design. Construction beginning Spring 2019
- Paving on EM Watts Road
- Robinette Road culvert replacement
- FEMA Project repairs: Holbrook, Highland, Gregory, Sheely
- Braun Road bridge repair
- Centerline striping for Columbia County and Clatsop County roads
- Recycled Asphalt paving work, Clatskanie District
- Asphalt surface patching / paving on County Roads

FY2017-2018 Accomplishments

- Storm repair (asphalt overlays) on Smith and Cox Roads
- Contract paving on Scappoose-Vernonia Road
- Asphalt surface patching / paving on many County Roads
- Centerline Striping for Columbia County and Clatsop County Roads
- Purchase of a newer Gradall excavator

Columbia County

Road Fund Account: 201

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	1,787,049	1,353,178	1,322,635	1,058,155	2,251,462
Total Beginning Balance	1,787,049	1,353,178	1,322,635	1,058,155	2,251,462
Intergovernmental	9,560,522	5,764,900	6,301,000	4,160,927	3,891,865
Fees, Permits, Fines, Service Charges	390,000	378,237	307,000	362,304	309,557
Other Resources	9,000	84,768	4,000	67,155	47,698
Current Year Restricted	9,959,522	6,227,905	6,612,000	4,590,387	4,249,120
Transfers from County Funds	540,000	590,000	570,000	256,242	158,585
Spec Pymt (from Component Unit)	0	20,000	20,000	0	26,558
Current Year Other Resources	540,000	610,000	590,000	256,242	185,143
Total Available Resources	12,286,571	8,191,083	8,524,635	5,904,783	6,685,725
<u>Expenditures</u>					
Salary	1,481,857	1,455,640	1,528,202	1,448,899	1,452,731
Benefits	920,499	784,135	903,106	751,233	788,568
PR Transfers (PERS Bond & Reserve)	50,964	100,771	101,550	146,270	178,661
Personnel	2,453,320	2,340,546	2,532,859	2,346,403	2,419,960
Materials & Services	5,288,840	3,348,806	3,513,048	1,865,473	2,039,458
Capital	2,535,000	372,000	1,600,000	76,827	390,598
Program Budget	10,277,160	6,061,352	7,645,907	4,288,703	4,850,016
Debt	0	0	0	0	0
Transfers Out (admin alloc)	325,958	292,682	292,682	245,922	206,578
Transfers Out (fund pymts)	50,000	50,000	50,000	16,980	570,976
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	10,653,117	6,404,034	7,988,589	4,551,605	5,627,570
Fund Contingency	1,633,454	0	536,046	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	12,286,571	6,404,034	8,524,635	4,551,605	5,627,570
Ending Fund Balance	0	1,787,049	0	1,353,178	1,058,155
No Mos Operating Reserve	2.53	3.77	1.06	3.86	2.85

Authorized Positions - Full Time Equivalents

FY19	21.50
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.

	FY19 Budg beginning	FY18 Actual 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	133,047	127,187	138,966	120,020	129,633	152,377	138,000
Assigned	0	0	0	0	53,949	0	0	0
Restricted Fund Program Resources	1,657,049	1,220,131	930,967	1,576,020	1,069,468	642,288	76,746	75,958
Grant or Special Purpose (SDCs)	0	0	0	536,476	454,143	385,292	335,198	278,445
Total Fund Balance	1,787,049	1,353,178	1,058,155	2,251,462	1,697,581	1,157,213	564,320	492,403
Ending Fund Balance	1,633,454	1,787,049	1,353,178	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.

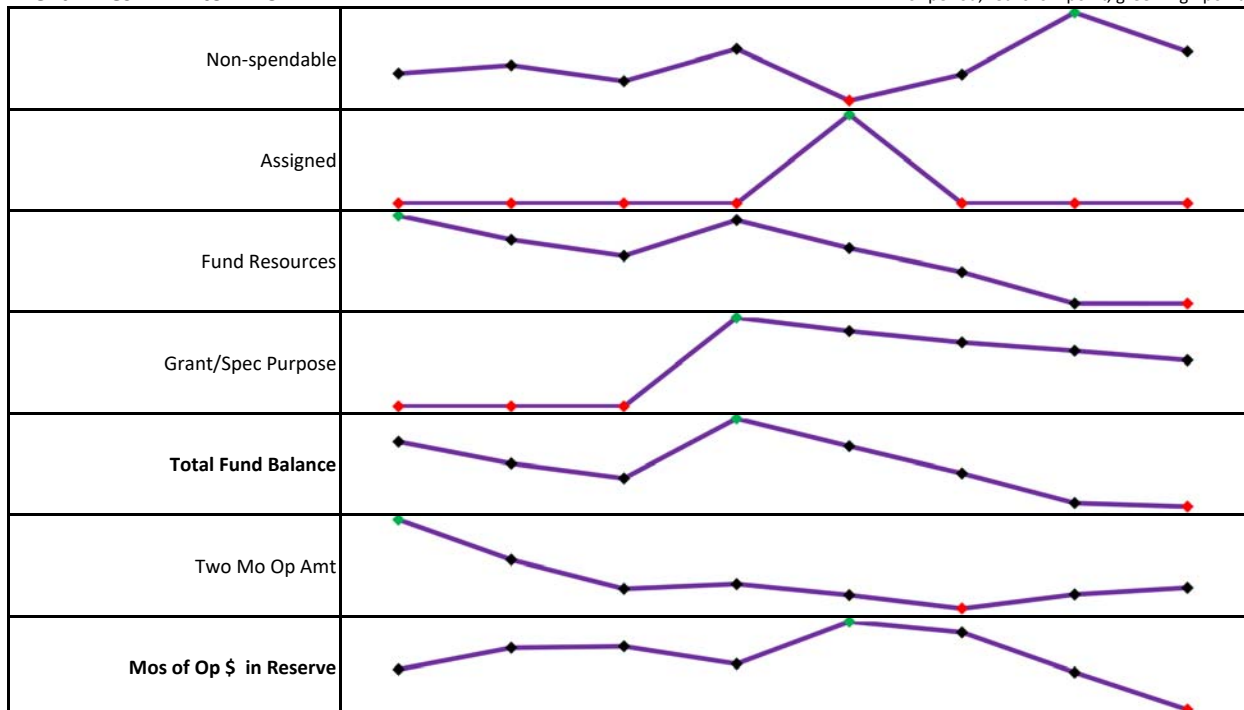
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	1,290,360	948,225	701,979	743,236	648,990	533,548	654,489	711,452
Months of Operating \$ in Reserve	2.53	3.77	3.86	2.85	5.29	4.66	2.36	0.22
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	no
Operating Reserve Trend	Declining	Declining	Declining	Declining	Improving	Improving	Improving	Declining

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

	FY19 for 20	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	1.49	2.57	2.57	2.65	4.24	3.30	2.41	0.23

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
1,576,020	930,967	1,192,635	1,220,131	201-00-00-3004	Restricted Cash Bal		2,250,254	1,657,049
138,966	127,187	130,000	133,047	201-00-00-3005	Non-spendable Beg'ng Cash Bal		130,000	130,000
536,476	0	0	0	201-00-01-3004	SDC Restricted Cash Bal		0	0
2,251,462	1,058,155	1,322,635	1,353,178	Beginning Bal (Grants, Rsrve) Totals:			2,380,254	1,787,049
				R25	Fees, Lic, Perm, Fines,			
267,737	315,654	270,000	259,608	201-00-00-3060	Aggregate Mining Fees		300,000	350,000
41,820	46,650	37,000	27,455	201-00-00-3250	Permits		40,000	40,000
309,557	362,304	307,000	287,063	Fees, Lic, Perm, Fines, Totals:			340,000	390,000
				R35	Grant: Federal			
0	246,369	0	0	201-00-00-3565	FHA Flood Repair Reimb.		0	0
0	0	616,000	490,342	201-00-00-3860	OEM-FEMA Revenue		750,000	1,143,522
0	0	0	0	201-00-00-3861	FHA Revenue		1,000,000	0
0	246,369	616,000	490,342	Grant: Federal Totals:			1,750,000	1,143,522
				R36	Grant: State, Local			
3,657,680	3,716,298	3,685,000	2,265,514	201-00-00-3070	State Motor Vehicle Apportion		4,762,000	4,762,000
0	198,260	2,000,000	389,578	201-00-00-3500	ODOT Fund Exchange		720,000	1,350,000
0	0	0	0	201-00-00-3571	Spec Public Works Fund-Rain		0	245,000
0	0	0	0	201-00-12-3600	UNWC Oak Ranch Creek		895,000	895,000
0	0	0	0	201-00-13-3600	ARTS Grant		1,165,000	1,165,000
3,657,680	3,914,558	5,685,000	2,655,092	Grant: State, Local Totals:			7,542,000	8,417,000
				R37	Grant, Donation: Private			
234,185	0	0	0	201-00-10-3600	Apiary Rd Project Grant		0	0
234,185	0	0	0	Grant, Donation: Private Totals:			0	0
				R55	Transfer Revenue			
109,042	133,581	110,000	0	201-00-00-3080	Transfer from GF (LDS-49)		130,000	130,000
0	0	0	0	201-00-00-3081	Transfer from Bicycle Pathways funds		400,000	400,000
0	122,661	50,000	25,000	201-00-00-3082	Transfer/Reimb from Funds		250,000	0
0	0	400,000	400,000	201-00-00-3083	SIP Econ Dev Transfer		400,000	0
15,044	0	10,000	0	201-00-00-3252	Park Fund Service Fees		10,000	10,000
34,500	0	0	0	201-00-10-3082	Apiary Rd Project Transfer		0	0
158,585	256,242	570,000	425,000	Transfer Revenue Totals:			1,190,000	540,000
				R65	Other Resources (Restr)			
4,863	5,659	4,000	1,461	201-00-00-3020	Interest on Investments		6,000	6,000
30,419	35,075	0	68,212	201-00-00-3100	Refund of Expenses		0	0
0	22,802	0	10,176	201-00-00-3110	Insurance Expense Reimburse		0	0
2,530	485	0	34,937	201-00-00-3120	Miscellaneous Income		0	0
0	80	0	10	201-00-00-3121	Sale of Rock and Materials		0	0
9,885	3,054	0	1,986	201-00-00-3122	Sale of Materials		3,000	3,000
47,698	67,155	4,000	116,782	Other Resources (Restr) Totals:			9,000	9,000
				R85	Special Payments			
26,558	0	20,000	0	201-00-00-3098	Funds from Component Unit		0	0
26,558	0	20,000	0	Special Payments Totals:			0	0
6,685,725	5,904,783	8,524,635	5,327,458	REVENUES TOTALS:			13,211,254	12,286,571

Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail									
2016	2017	2018	2018			2019	2019	2019	
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed	
				E1	Personal Services				
123,564	166,453	176,669	86,415	201-01-00-4002	Director, Public Works	1.00	93,413	108,264	
0	0	0	0	201-01-00-4011	Assist Director, Public Works		0	0	
73,653	73,221	79,920	52,504	201-01-00-4021	Engineering Coordinator	1.00	83,826	85,032	
66,096	68,588	71,923	47,736	201-01-00-4047	Office Manager	1.00	75,296	76,398	
37,409	38,626	41,428	26,660	201-01-00-4054	Office Specialist	1.00	43,564	44,188	
74,025	75,678	79,950	53,017	201-01-00-4058	Transportation Planner	1.00	82,826	84,032	
21,185	23,263	22,277	20,137	201-01-00-4062	Weighmaster	0.50	22,277	22,277	
12,600	15,613	10,000	13,160	201-01-00-4090	Overtime Pay		10,000	10,000	
34,129	36,574	56,097	25,133	201-01-00-4101	PERS ER		39,048	48,165	
30,423	31,224	36,886	22,725	201-01-00-4102	FICA Tax		31,457	32,910	
2,598	2,292	3,744	1,362	201-01-00-4103	Workers' Compensation Ins.		3,114	3,286	
96,801	94,065	99,912	55,492	201-01-00-4104	Insurance Benefits		109,724	109,724	
155	151	241	102	201-01-00-4105	WBF		206	215	
2,435	231	2,411	35	201-01-00-4106	Unemployment Insurance		0	0	
23,247	24,716	27,593	13,253	201-01-00-4109	PERS EE 6%		23,335	24,475	
598,320	650,694	709,051	417,731	Personal Services Totals:		5.50	618,085	648,966	
				E2	Materials and Services				
6,815	6,709	6,700	4,388	201-01-00-4310	Telephone		7,000	7,000	
318	1,490	1,300	1,186	201-01-00-4311	Cellular Phones		1,500	1,500	
300	307	300	131	201-01-00-4320	Postage		300	300	
4,177	3,985	4,200	2,781	201-01-00-4321	Office Supplies		4,200	4,200	
447	283	1,000	979	201-01-00-4322	Off. Mach. Contract & Repairs		1,000	1,000	
7,791	2,057	4,000	3,174	201-01-00-4330	Mobile Radio		4,000	4,000	
0	605	1,000	0	201-01-00-4336	Furniture		1,000	1,000	
1,280	255	1,000	0	201-01-00-4350	Office Equipment		500	500	
16,352	17,573	17,000	11,880	201-01-00-4511	Electricity		18,000	18,000	
7,679	10,276	8,000	5,839	201-01-00-4512	Natural Gas		10,000	10,000	
8,054	10,136	8,000	7,301	201-01-00-4513	Water		10,000	10,000	
3,792	3,936	4,000	3,268	201-01-00-4514	Garbage Service		4,000	4,000	
3,475	4,596	5,000	3,438	201-01-00-4515	Janitorial Service		5,500	5,500	
11,216	32,522	50,000	20,223	201-01-00-4516	Building Repairs		150,000	50,000	
1,859	1,983	1,000	921	201-01-00-4521	Computer Supplies		2,000	2,000	
1,277	90	2,000	27	201-01-00-4531	Computers		1,000	1,000	
57,332	63,781	73,348	60,628	201-01-00-4588	Property/Liability Ins.Road		66,518	66,518	
100	0	0	102	201-01-00-4594	Refund		0	0	
0	1,007	0	0	201-01-00-4687	Physical Exams		0	0	
0	1,334	2,000	902	201-01-00-4701	Advertising		2,000	2,000	
110	80	100	43	201-01-00-4705	Bank Charges		100	100	
404	1,170	600	530	201-01-00-4710	Mileage		1,000	1,000	
4,263	8,090	7,000	1,759	201-01-00-4720	Conferences and Training		7,000	7,000	
880	880	1,000	880	201-01-00-4730	Membership Dues		1,000	1,000	
0	2,600	6,500	1,125	201-01-00-4844	Workcrew Fee		7,000	7,000	
137,921	175,743	205,048	131,505	Materials and Services Totals:			304,618	204,618	
				E3	Capital Outlay				
268,685	0	0	0	201-00-10-5010	Apiary Rd Project Outlays		0	0	
0	0	1,500,000	0	201-00-11-5010	Gable Road Improvement		500,000	0	
0	0	0	0	201-00-12-5010	UNWC Oak Ranch Creek Xps		1,300,000	950,000	
0	0	0	0	201-00-13-5010	ARTS Capital Project Outlay		950,000	1,300,000	
268,685	0	1,500,000	0	Capital Outlay Totals:			2,750,000	2,250,000	

Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E5	Transfer Exp			
31,337	31,605	31,012	15,637	201-01-00-4107	PERS Bond		26,227	27,507
17,048	11,946	0	0	201-01-00-4108	PERS 822		0	-13,265
206,578	245,922	292,682	195,121	201-01-00-4593	Admin Allocation (Gen Fund)		284,342	325,958
34,500	16,980	50,000	0	201-01-00-5313	Transfer Out		50,000	50,000
536,476	0	0	0	201-01-00-5314	Transfers to Other Funds		0	0
825,939	306,452	373,694	210,759		Transfer Exp Totals:		360,568	390,200
				E6	Contingencies			
0	0	536,046	0	201-01-00-5401	Operating Contingencies		1,438,003	1,633,456
0	0	536,046	0		Contingencies Totals:		1,438,003	1,633,456
1,830,865	1,132,889	3,323,839	759,994		Admin EXPENSES	5.50	5,471,275	5,127,240
				E1	Personal Services			
235,861	233,379	236,933	148,602	201-02-00-4019	District Supervisor	2.00	166,982	169,437
59,678	59,513	62,715	41,333	201-02-00-4059	Crew Leadworker	2.00	123,986	125,734
57,175	57,435	58,203	39,278	201-02-00-4061	Sign Maintenance Worker	1.00	59,576	60,408
263,554	250,267	443,997	173,363	201-02-00-4062	Road Maintenance Worker II	6.00	346,903	351,726
186,229	166,167	43,671	122,951	201-02-00-4063	Road Maintenance Worker I	3.00	142,832	138,698
132,821	108,326	90,000	104,639	201-02-00-4090	Overtime		90,000	90,000
73,271	68,356	96,429	59,803	201-02-00-4101	PERS ER		91,448	92,212
69,554	65,097	71,567	46,212	201-02-00-4102	FICA Tax		71,166	71,604
23,108	28,745	42,441	11,655	201-02-00-4103	Workers' Compensation Ins.		43,815	44,129
296,306	275,427	325,116	178,437	201-02-00-4104	Insurance Benefits		353,446	353,446
437	380	468	217	201-02-00-4105	WBF		465	468
5,734	439	4,678	105	201-02-00-4106	Unemployment Insurance		0	0
56,278	52,283	56,131	32,748	201-02-00-4109	PERS EE 6%		55,817	56,160
1,460,007	1,365,812	1,532,349	959,342		Personal Services Totals:	14.00	1,546,436	1,554,021
				E2	Materials and Services			
0	0	3,000	3,500	201-02-00-4522	Small Equipment		5,000	5,000
175,448	297,287	150,000	106,231	201-02-00-4601	Rock and Gravel		200,000	150,000
654,741	385,988	700,000	937,693	201-02-00-4602	Asphalt and Oil		730,000	450,000
12,075	40,557	230,000	53,155	201-02-00-4603	Culvert		40,000	40,000
31,877	18,025	45,000	14,469	201-02-00-4604	Road Supplies		45,000	45,000
49,671	40,003	40,000	24,338	201-02-00-4605	Spray Supplies and Contracts		40,000	40,000
142,068	100,755	140,000	32,507	201-02-00-4607	Road Striping		110,000	110,000
12,875	2,118	30,000	172	201-02-00-4609	Equipment Rental		15,000	15,000
302,875	25,750	25,000	23,174	201-02-00-4619	Contract Road Repairs		1,050,000	875,000
446	13,433	80,000	24,537	201-02-00-4620	Bridge Supplies		25,000	25,000
35,602	0	0	0	201-02-00-4621	Bridge Contracts		245,000	290,000
21,623	29,061	80,000	33,257	201-02-00-4622	Engineering & Prof. Services		20,000	20,000
29,100	20,043	30,000	23,926	201-02-00-4627	Sign Supplies		35,000	35,000
0	214,519	500,000	532,891	201-02-00-4653	ODOT Fund Exchange Program		600,000	1,320,000
0	8,000	800,000	372,267	201-02-00-4654	FEMA / FHWA Contract Work		2,000,000	1,143,522
3,136	3,139	4,000	2,324	201-02-00-4687	Physical Exams		4,200	4,200
0	0	6,000	0	201-02-00-4691	Government Trapper		6,000	6,000
85,671	111,015	100,000	85,921	201-02-00-4841	Contract Temporary Services		100,000	100,000
1,557,207	1,309,691	2,963,000	2,270,362		Materials and Services Totals:		5,270,200	4,673,722
				E3	Capital Outlay			
111,913	40,327	0	0	201-02-00-5031	Pickup Truck		70,000	70,000
10,000	36,500	100,000	44,718	201-02-00-5032	Tractor/Trailer		65,000	65,000
0	0	0	0	201-02-00-5033	Excavator		150,000	150,000
121,913	76,827	100,000	44,718		Capital Outlay Totals:		285,000	285,000

Columbia County

Road Fund

Account: 201

Special Revenue Fund Detail									
2016	2017	2018	2018			2019	2019	2019	
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed	
				<u>E5</u>	<u>Transfer Exp</u>				
75,414	65,601	63,086	39,396	00-4107	PERS Bond		62,732	63,118	
41,270	25,266	0	0	00-4108	PERS 822		0	-30,438	
116,684	90,867	63,086	39,396				62,732	32,681	
					Transfer Exp Totals:				
3,255,811	2,843,197	4,658,434	3,313,819		Road Maintenance EXPENSES	14.00	7,164,369	6,545,424	
				<u>E1</u>	<u>Personal Services</u>				
60,006	60,976	63,715	41,242	201-03-00-4060	Mechanic	1.00	65,234	66,149	
43,408	44,989	42,801	30,407	201-03-00-4064	Lube Service Worker	1.00	44,895	45,515	
5,467	6,407	4,000	10,079	201-03-00-4090	Overtime		4,000	4,000	
8,761	8,988	12,413	9,230	201-03-00-4101	PERS ER		12,779	12,953	
8,061	8,339	8,454	6,217	201-03-00-4102	FICA Tax		8,731	8,848	
3,065	1,533	2,282	868	201-03-00-4103	Workers' Compensation Ins.		2,429	2,463	
46,979	45,541	49,005	32,194	201-03-00-4104	Insurance Benefits		52,443	52,443	
62	55	55	26	201-03-00-4105	WBF		57	58	
631	56	553	12	201-03-00-4106	Unemployment Insurance		0	0	
6,533	6,742	6,631	4,904	201-03-00-4109	PERS EE 6%		6,848	6,940	
182,972	183,626	189,909	135,178		Personal Services Totals:	2.00	197,415	199,369	
				<u>E2</u>	<u>Materials and Services</u>				
5,877	4,046	5,000	1,827	201-03-00-4350	Clothing and Cleaning		5,500	5,500	
47,332	73,332	50,000	43,569	201-03-00-4629	Shop Supplies and Tools		60,000	60,000	
1,120	674	0	906	201-03-00-4634	Equip Repairs & Maintenance		0	0	
36,886	38,267	40,000	22,536	201-03-00-4635	Tires and Repairs		45,000	45,000	
96,714	93,344	120,000	70,767	201-03-00-4711	Vehicle Fuel		110,000	110,000	
0	0	0	0	201-03-00-4713	Vehicle Leases		0	40,000	
156,395	170,377	130,000	113,725	201-03-00-4714	Vehicle Maintenance		150,000	150,000	
7	0	0	0	201-03-00-4715	Vehicle Expense		0	0	
344,330	380,039	345,000	253,330		Materials and Services Totals:		370,500	410,500	
				<u>E5</u>	<u>Transfer Exp</u>				
8,801	8,594	7,453	5,892	201-03-00-4107	PERS Bond		7,696	7,800	
4,791	3,259	0	0	201-03-00-4108	PERS 822		0	-3,761	
13,592	11,853	7,453	5,892		Transfer Exp Totals:		7,696	4,038	
540,894	575,518	542,362	394,400		Road Shop TOTALS:	2.00	575,611	613,908	
6,685,725	5,904,783	8,524,635	5,327,458		FUND REVENUES		13,211,254	12,286,571	
5,627,570	4,551,605	8,524,635	4,468,213		FUND EXPENSES	21.50	13,211,254	12,286,571	
1,058,155	1,353,178	0	859,246		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 that the prisoner's legal rights to access to legal materials

FY2018-2019 Goals and Highlights

While we have not yet reached full staffing, the Jail's recruiting process continues to be successful; maybe a little too successful. With the high bar we have set with our hiring and training processes our new deputies look very attractive to other hiring agencies and divisions. We have had 7 deputies leave the jail for police positions and we have only had one deputy not successfully complete probation.

One of our Corrections Deputies who decided to become a police officer with another agency was the handler for the Jail's Narcotics Detection K9. Fortunately, we were able to find him a suitable human partner in our Enforcement Division so that he remains available to serve the citizens of Columbia County.

Inmate Services

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

Through our Medical Services Provider (including mental health services) we added two hours per week of in-house mental health services, going from 16 hours to 18 hours per week; we doubled our Tele-Psych hours from 4 hours per month to 8 hours per month; and in partnership with CCMH we added approximately 8 hours of mental health services per week through the Mobil Crisis Team. CCMH has also agreed to "station" one of their mental health clinicians in the jail for a full 40 hours per week.

We are hoping to partner with Columbia Community Mental Health to Expand mental health services real time in the jail, with a full time licensed counselor added to the jail as a CCMH worker.

We are in the early stages of developing a programs intensive housing unit – The Life Lessons Programs Unit. Initially, the unit will house up to 18 inmates. The inmates participating in this (voluntary) 12 week program will be required to participate in a minimum of 10 hours per week of educational programs; 10 hours per week of faith based programs; and 7.5 hours per week of independent studies. The educational programs will include basic education, substance abuse training, trauma informed healing, parenting skills and true life skills. The faith based classes will be developed, in part, to support and enhance the educational programs. However, we recognize that for some inmates the faith based lessons will be of the greatest value. The independent study will be time set aside each day for the inmate to complete homework, study, pray, meditate, etc. We will be partnering with the faith community of Columbia County to make this service/program possible. The hope is that in addition to the valuable lessons learned in the program, the inmate will make lasting contact with organizations and members of the community who will be able to offer, or help the inmate locate, services after his/her release.

FY2017-2018 Accomplishments

Training, awards, achievements

We promoted three new Corrections Sergeants which allows us to always have a supervisor on shift. All three of our new sergeants graduated from Scappoose High School together. Our fourth Corrections Sergeant actually taught in the Scappoose School District in her previous career.

Five new Corrections Deputies successfully completed the DPSST Basic Corrections Academy. One deputy received the overall student award, two deputies received the top academic award, one deputy won the top physical fitness award and one deputy won the top shooter award.

Two deputies received their Intermediate Corrections Certificate and one achieved her Supervisory Certificate.

All of our deputies completed a minimum of 40 hours of training, in the categories required by DPSST, which is required annually. Corrections deputies completed a total of 2905.5 hours of training.

All of deputies are CPR/First Aid Certified.

All of our deputies have qualified and are certified to carry both firearms and Tasers.

Approximately 50% of the corrections staff have completed the 40 hour Crisis Intervention team (CIT) training. This is in addition to their DPSST required training.

We have six new Corrections Deputies scheduled to attend upcoming Basic Corrections Academies.

Inmate Services

Our three phase Pathways Inmate Worker Program continues to be successful; however, we have yet to have an inmate begin phase three. This is primarily due to the extraordinary amount of time it takes to complete the final phase.

Our cognitive thinking program, Houses of Healing / Path to Freedom, continues to be a very popular program. We see a notable improvement in the behavior of the inmates who complete this program.

Through our Volunteer Services we offer approximately 11 hours of religious services per week. These services include Sunday worship services, bible study, communion services and baptismal services.

2017 Jail Stats

2655 total bookings

 Males - 2283

 Female – 372

 SB1145 – 279

 Measure 11 – 116

209 inmates posted bail. Total bail processed by the jail: \$584,833.

855 inmates (diagnosed) with a significant mental illness.

83 inmates placed on Suicide Watch.

4 inmates attempted suicide.

0 in-custody deaths.

0 forced releases.

9 inmate on inmate assaults.

2 inmate on inmate sexual misconduct cases.

4 inmate on staff assaults.

166,450 inmate meals served.

11,680 (approximate) security rounds completed.

176 inmate grievances answered.

2,000,000 (approximate) inmate contacts made by deputies.

29 Use of Force Incidents. (.00145%)

Columbia County

Jail Operations Fund Account: 220

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	2,427,749	2,919,264	2,483,945	2,247,367	1,919,552
Total Beginning Balance	2,427,749	2,919,264	2,483,945	2,247,367	1,919,552
Property Tax	2,821,500	2,756,322	2,644,735	2,601,080	2,451,721
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	1,849,000	1,854,150	1,824,150	2,025,051	1,853,227
Other Resources	18,000	20,300	8,000	23,679	51,913
Current Year Restricted	4,738,500	4,630,772	4,526,885	4,702,109	4,419,616
Transfers from County Funds	1,344,565	1,398,664	1,382,128	1,354,276	1,353,679
Current Year Other Resources	1,344,565	1,398,664	1,382,128	1,354,276	1,353,679
Total Available Resources	8,510,814	8,948,699	8,392,958	8,303,752	7,692,847
<u>Expenditures</u>					
Salary	2,478,653	2,636,360	2,487,973	2,085,049	1,865,696
Benefits	1,227,038	1,234,855	1,213,102	815,209	729,485
PR Transfers (PERS Bond & Reserve)	73,260	154,439	144,548	171,879	172,721
Personnel	3,778,950	4,025,654	3,845,624	3,072,137	2,767,902
Materials & Services	1,954,023	1,885,281	1,926,482	1,709,292	1,657,179
Capital	205,000	158,461	140,000	210,795	733,352
Program Budget	5,937,973	6,069,396	5,912,106	4,992,224	5,158,433
Debt	60,000	0	0	0	0
Transfers Out (admin alloc)	527,431	501,607	501,607	393,655	287,304
Transfers Out (fund pymts)	0	-52	-161	-1,391	-257
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	6,525,405	6,570,951	6,413,551	5,384,488	5,445,480
Fund Contingency	1,985,409	0	1,979,407	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	8,510,814	6,570,951	8,392,958	5,384,488	5,445,480
Ending Fund Balance	0	2,377,749	0	2,919,264	2,247,367
No Mos Operating Reserve	4.01	4.83	4.12	7.33	6.09

Authorized Positions - Full Time Equivalents

FY19 (no Sheriff's Office furlough)	36.79
FY18 (no Sheriff's Office furlough)	39.93
FY17 (no Sheriff's Office furlough)	39.93
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."

	FY19 Budg beginning	FY18 Actual 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	2,333	4,419	1,400	0			
Assigned	0	0	0	0	0			
Restricted Fund Program Resources	2,422,749	2,916,931	2,242,948	1,916,752	0			
Grant or Special Purpose	0	0	0	0	0			
Total Fund Balance	2,427,749	2,919,264	2,247,367	1,918,152	0			
Ending Fund Balance	1,985,409	2,427,749	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.

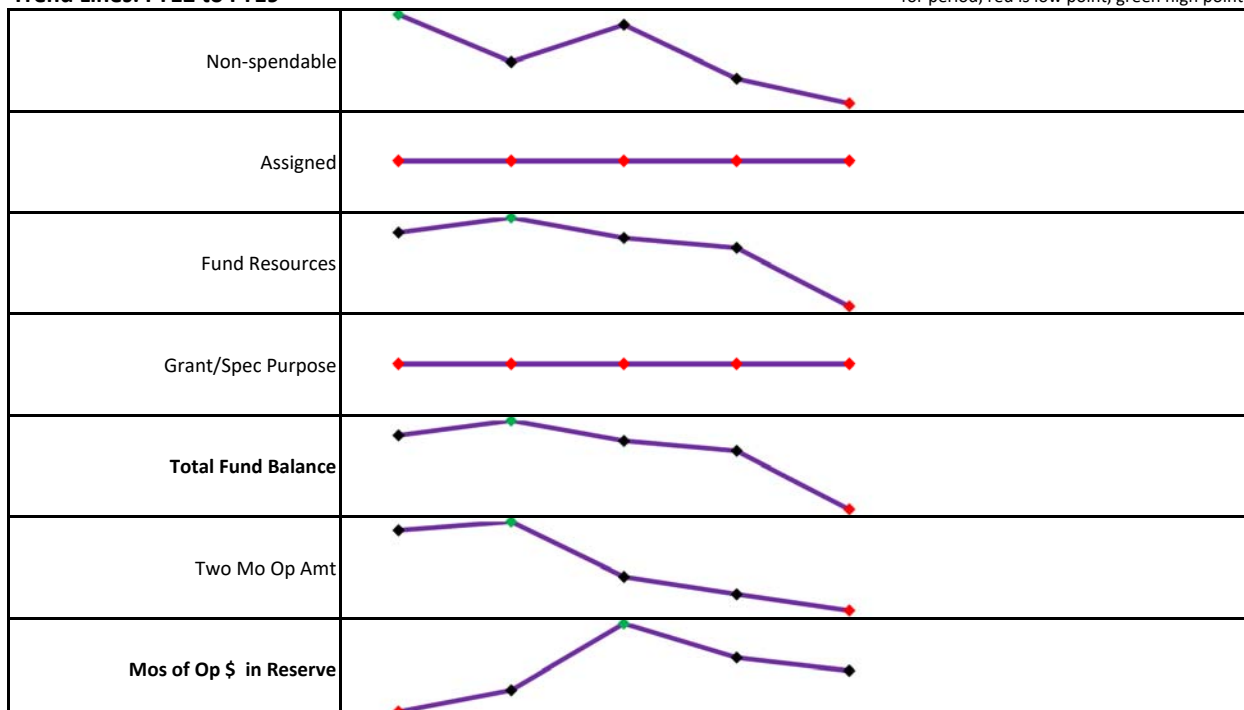
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	955,496	985,156	796,905	737,446	681,557			
Months of Operating \$ in Reserve	4.16	4.93	7.33	6.10	5.63			
Compliant with Policy?	yes	yes	yes	yes	yes			
Operating Reserve Trend	Declining	Declining	Improving	Improving	NA			

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

	FY19 for 20	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	3.81	5.07	5.92	5.63	5.20			

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
1,918,152	2,242,948	2,478,945	2,916,931	220-00-00-3004	Restricted Begin Bal		2,518,617	2,422,749
1,400	4,419	5,000	2,333	220-00-00-3005	Non-spendable begin bal		5,000	5,000
1,919,552	2,247,367	2,483,945	2,919,264		Beginning Bal (Grants, Rsrve) Totals:		2,523,617	2,427,749
				R25	Fees, Lic, Perm, Fines,			
405	0	0	0	220-04-00-3250	Locker & Misc Fees		0	0
13,099	13,927	10,000	6,484	220-00-00-3570	Jail Assessments		5,000	5,000
13,504	13,927	10,000	6,484		Fees, Lic, Perm, Fines, Totals:		5,000	5,000
				R36	Grant: State, Local			
7,771	8,313	6,000	0	220-00-00-3040	Annual Mineral Royalties/Land		50,000	7,000
62,754	52,299	50,000	0	220-00-00-3050	Annual Forest Sale Distrib		0	50,000
70,525	60,612	56,000	0		Grant: State, Local Totals:		50,000	57,000
				R55	Transfer Revenue			
1,000,000	1,000,000	1,000,000	500,000	220-00-00-3080	Transfer from Gen Fund		1,000,000	1,000,000
0	0	46,612	0	220-00-00-3081	Tran Fr Gen Fund Jst Ctr Maint		0	0
13,220	14,607	12,800	14,347	220-00-00-3085	Justice Court Distr		20,000	20,000
52,273	51,483	50,716	53,459	220-00-00-3716	SIP&CSV Transfer to Jail		52,565	52,565
1,065,493	1,066,090	1,110,128	567,806		Transfer Revenue Totals:		1,072,565	1,072,565
				R65	Other Resources (Restr)			
13,200	21,827	8,000	8,013	220-00-00-3020	Interest on Investments		18,000	18,000
809	1,727	0	2,323	220-00-00-3100	Refund of Expenses		0	0
0	125	0	0	220-00-00-3110	Insurance Payment		0	0
14,008	23,679	8,000	10,336		Other Resources (Restr) Totals:		18,000	18,000
				R75	Property Tax (Restr)			
2,411,123	2,537,090	2,599,235	2,556,659	220-00-00-3010	Property Tax		2,672,603	2,781,000
40,357	63,353	45,000	66,866	220-00-00-3015	Property Tax Prior Year		40,000	40,000
241	637	500	693	220-00-00-3022	Interest on Unsegregated Taxes		500	500
2,451,721	2,601,080	2,644,735	2,624,218		Property Tax (Restr) Totals:		2,713,103	2,821,500
5,534,803	6,012,755	6,312,808	6,128,107		REVENUES TOTALS:		6,382,285	6,401,814

Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail									
2016	2017	2018	2018			2019	2019	2019	
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed	
E1 Personal Services									
46,776	61,536	63,035	43,169	220-00-00-4001	Sheriff	0.67	66,559	67,535	
46,620	36,285	0	0	220-00-00-4003	Undersheriff		0	0	
0	0	0	0	220-00-00-4007	Counsel - Jail Projects	0.30	0	43,730	
77,570	85,337	86,369	61,120	220-00-00-4012	Jail Captain	1.00	91,156	92,474	
30,605	33,470	38,594	25,722	220-00-00-4015	Administrator	0.75	40,049	40,633	
10,508	9,364	28,026	0	220-00-00-4052	Fiscal Assistant		0	0	
31,380	27,354	28,940	6,983	220-00-00-4066	Support Supervisor		0	0	
0	0	0	11,065	220-00-00-4068	Support Services Clerk	0.50	27,316	27,719	
0	0	74,170	0	220-00-00-4070	Admin Sergeant		81,452	0	
1,604	4,564	7,000	938	220-00-00-4090	Overtime		7,000	7,000	
18,531	17,225	33,743	9,841	220-00-00-4101	PERS ER		33,550	24,630	
17,968	18,860	24,949	11,264	220-00-00-4102	FICA Tax		23,985	21,350	
2,535	2,387	4,117	950	220-00-00-4103	Worker's Compensation		4,656	3,181	
43,833	37,818	75,544	28,822	220-00-00-4104	Insurance Benefits		70,402	55,685	
103	94	163	52	220-00-00-4105	WBF		157	140	
1,411	127	1,631	19	220-00-00-4106	Unemployment Insurance		0	0	
11,815	11,027	15,786	5,006	220-00-00-4109	PERS EE 6%		14,818	12,693	
341,259	345,448	482,069	204,950		Personal Services Totals:	3.22	461,101	396,769	
E2 Materials and Services									
405	0	0	0	220-04-00-4321	Locker Supplies		0	0	
14,476	10,553	9,000	9,950	220-00-00-4343	Hiring Supplies		5,000	5,000	
1,595	1,609	1,000	0	220-00-00-4350	Uniforms		1,000	1,000	
113,283	150,236	172,771	185,012	220-00-00-4588	GL and Property Insurance		203,513	203,513	
1,827	899	2,000	1,060	220-00-00-4701	Publishing & Advertising		0	0	
11,679	12,816	10,000	7,671	220-00-00-4720	Training and Conferences		10,000	10,000	
1,806	1,515	150	1,725	220-00-00-4730	Dues		150	150	
602	225	500	290	220-00-00-4810	Investigations		500	500	
6,591	0	20,000	0	220-00-00-4845	Contract Legal Services		20,000	20,000	
152,262	177,853	215,421	205,708		Materials and Services Totals:		240,163	240,163	
E4 Debt Service									
0	0	0	0	220-00-00-6010	Report Mgt System Financing		0	60,000	
0	0	0	0		Debt Service Totals:		0	60,000	
E5 Transfer Exp									
15,988	13,597	17,742	5,946	220-00-00-4107	PERS Bond		16,654	14,266	
8,665	5,330	0	0	220-00-00-4108	PERS 822		0	-6,879	
287,304	393,655	501,607	334,404	220-00-00-4593	Administrative Allocation		498,082	527,431	
311,956	412,582	519,348	340,350		Transfer Exp Totals:		514,736	534,818	
E6 Contingencies									
0	0	1,909,407	0	220-00-00-5401	Contingency		1,756,624	1,985,413	
0	0	70,000	0	220-00-00-5403	Additional Contingencies		0	0	
0	0	1,979,407	0		Contingencies Totals:		1,756,624	1,985,413	
805,478	935,883	3,196,245	751,009		Administration TOTALS:	3.22	2,972,625	3,217,163	

Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail

2016 Actual	2017 Actual	2018 Adopted	2018 YTD	Account	Description	2019 FTE	2019 Requested	2019 Proposed
R25 Fees, Lic, Perm, Fines,								
36,123	0	0	18,401	220-01-00-3251	Boarding of Other Prisoners		30,000	30,000
7,922	5,525	7,000	2,915	220-01-00-3253	Boarding Work Release Prisoner		6,000	6,000
1,787,712	1,996,501	1,800,000	1,146,535	220-01-00-3254	Boarding of Federal Prisoners		1,800,000	1,800,000
0	385	150	0	220-01-00-3255	Inmate Boarding Fees		0	0
600	400	1,000	0	220-01-00-3552	SS housing receipts		1,000	1,000
1,832,358	2,002,811	1,808,150	1,167,851	Fees, Lic, Perm, Fines, Totals:			1,837,000	1,837,000
R32 Grant: State/Local Unrest								
37,500	0	0	0	220-01-00-3600	Gift In Kind		0	0
37,500	0	0	0	Grant: State/Local Unrest Totals:			0	0
R55 Transfer Revenue								
256,186	256,186	240,000	120,000	220-01-00-3081	Transfer from Comm. Corr. 1145		240,000	240,000
256,186	256,186	240,000	120,000	Transfer Revenue Totals:			240,000	240,000
2,126,044	2,258,997	2,048,150	1,287,851	Operations REVENUES TOTALS:			2,077,000	2,077,000
E1 Personal Services								
184,545	136,014	148,836	101,431	220-01-00-4017	Lieutenant	2.00	157,740	169,869
70,451	241,066	190,814	179,211	220-01-00-4070	Sergeant	5.00	287,033	365,003
880,642	883,855	1,051,129	637,224	220-01-00-4072	Corrections Deputy	16.40	1,007,313	915,982
74,045	110,174	120,126	88,698	220-01-00-4074	Corrections Tech	2.49	129,850	95,672
45,581	61,262	65,933	77,668	220-01-00-4075	Corrections Clerk 128	2.75	98,641	100,095
297,996	277,551	275,000	280,236	220-01-00-4090	Overtime		275,000	275,000
125,743	145,642	210,496	149,378	220-01-00-4101	PERS ER		230,442	219,625
118,066	129,324	141,666	104,032	220-01-00-4102	FICA Tax		149,602	147,004
21,320	18,508	27,484	14,256	220-01-00-4103	Worker's Compensation		31,894	31,234
280,590	330,121	442,815	296,684	220-01-00-4104	Insurance Benefits		544,348	490,921
900	991	926	681	220-01-00-4105	WBF		978	961
9,236	858	9,259	144	220-01-00-4106	Unemployment Insurance		0	0
69,705	83,705	102,803	63,708	220-01-00-4109	PERS EE 6%		110,100	105,482
600	2,223	2,394	1,459	220-01-03-4072	Corrections Dpty K9		0	0
1,358	11,177	0	402	220-01-03-4090	Overtime		0	0
166	1,164	286	35	220-01-03-4101	PERS ER		0	0
119	817	183	135	220-01-03-4102	FICA Tax		0	0
0	0	43	34	220-01-03-4103	Workers Comp		0	0
1	8	1	1	220-01-03-4105	WBF		0	0
0	7	12	0	220-01-03-4106	Unemployment		0	0
114	795	144	24	220-01-03-4109	PERS EE 6%		0	0
2,181,178	2,435,260	2,790,350	1,995,442	Personal Services Totals:		28.64	3,022,940	2,916,849
E2 Materials and Services								
13,791	13,439	12,000	8,275	220-01-00-4310	Telephone-Video Arraignment		12,000	12,000
5,894	7,311	5,000	5,856	220-01-00-4311	Cell Phones & Pagers		7,560	7,560
1,494	166	500	190	220-01-00-4320	Shipping & Postage		500	500
26,606	13,556	14,000	5,623	220-01-00-4321	Office Supplies		15,000	15,000
3,322	5,779	4,000	4,440	220-01-00-4322	Copier Maintenance-Booking		4,500	4,500
55,057	18,254	20,000	6,804	220-01-00-4329	Security Devices		20,000	20,000
7,623	13,513	20,000	2,613	220-01-00-4330	Access Control Maint.		20,000	20,000
1,500	1,500	1,500	0	220-01-00-4334	Fingerprint Machine Maint.		1,500	1,500
65,211	2,501	25,000	4,840	220-01-00-4345	Radio Supplies		25,000	25,000
15,440	14,729	4,500	21,598	220-01-00-4350	Uniforms		5,000	5,000
2,333	2,300	2,000	1,682	220-01-00-4351	Dry Cleaning		2,000	2,000
5,558	4,199	4,000	0	220-01-00-4353	Bulletproof vests		4,000	4,000
0	0	1,000	0	220-01-00-4355	Employee Physicals		1,000	1,000
89,470	158,464	140,000	117,425	220-01-00-4360	Supplies-Operating		160,000	160,000
262,853	292,381	295,000	180,864	220-01-00-4365	Food Supplies		309,750	309,750
0	956	1,000	0	220-01-00-4375	Supplies-Laundry		1,000	1,000
544	8,019	18,000	9,650	220-01-00-4376	Jail Clothes		20,000	20,000

Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
39,107	690	10,000	10,747	220-01-00-4378	Bedding		10,500	10,500
74,636	77,912	65,000	46,545	220-01-00-4511	Electricity		78,000	78,000
24,492	26,262	20,000	15,428	220-01-00-4512	Natural Gas		20,000	20,000
89,280	96,630	85,000	67,893	220-01-00-4513	Water & Sewer		85,000	95,000
13,050	14,388	12,500	7,710	220-01-00-4514	Garbage		13,218	13,218
83,066	89,927	100,000	57,864	220-01-00-4516	Repairs and Maintenance		100,000	100,000
1,852	2,755	5,000	663	220-01-00-4522	Small Equip & Tools		5,000	5,000
8,402	10,642	10,000	7,787	220-01-00-4711	Vehicle Fuel		11,000	11,000
5,970	5,645	12,000	2,514	220-01-00-4714	Vehicle Maintenance		12,000	12,000
16,422	6,237	8,000	2,366	220-01-00-4715	Vehicle Expenses		9,000	9,000
15,768	14,506	20,000	3,377	220-01-00-4720	Training and Conferences		20,000	20,000
6,087	7,577	15,000	560	220-01-00-4772	Range Firing Supplies		15,000	15,000
9,803	25,814	40,000	0	220-01-00-4780	Medical Care		40,000	40,000
0	0	0	0	220-01-00-4785	Bloodborne Pathogens OHSU		0	0
0	0	1,000	0	220-01-00-4787	ID Camera Maintenance		1,000	1,000
518,974	478,587	650,000	461,128	220-01-00-4788	Doctor/Personal Serv Contract		585,000	585,000
1,530	255	3,900	1,275	220-01-00-4789	LEDS Terminal Rent		3,900	3,900
14,010	960	56,000	57,526	220-01-00-4790	Jail Management System		56,432	56,432
0	1,147	0	60	220-01-00-4841	Contract Services		0	0
19,579	31,192	15,000	3,403	220-01-00-4845	Contract Legal Services		15,000	15,000
4,430	10,433	15,000	3,159	220-01-00-4846	Contract Services		15,000	15,000
0	0	0	165	220-01-01-4321	Jail Mgt Syst Proj Expenses		0	0
0	70,320	0	0	220-01-01-4841	Training and Consulting Serv		0	0
1,506	1,101	0	0	220-01-03-4321	Supplies		0	0
1,504,660	1,530,048	1,710,900	1,120,029		Materials and Services Totals:		1,703,860	1,713,860
				E3	Capital Outlay			
179,253	0	35,000	27,882	220-01-00-5002	Capital Equipment		100,000	100,000
139,907	71,291	100,000	2,880	220-01-00-5010	Building Improvements		100,000	100,000
0	0	0	0	220-01-00-5015	Capital Software		0	0
715	0	5,000	0	220-01-00-5016	Misc Tools & Equipment		5,000	5,000
37,500	0	0	24,810	220-01-00-5070	Vehicle		0	0
375,977	107,632	0	0	220-01-01-5015	Jail Mgt Syst Proj CapEx		0	0
733,352	178,923	140,000	55,572		Capital Outlay Totals:		205,000	205,000
				E5	Transfer Exp			
95,058	106,016	115,540	75,303	220-01-00-4107	PERS Bond		123,740	118,550
51,747	40,574	0	0	220-01-00-4108	PERS 822		0	-57,169
173	1,007	161	40	220-01-03-4107	PERS Bond		0	0
83	384	0	0	220-01-03-4108	PERS 822		0	0
147,062	147,981	115,701	75,343		Transfer Exp Totals:		123,740	61,382
4,566,252	4,292,212	4,756,952	3,246,385		Operations TOTALS:	28.64	5,055,541	4,897,091

Columbia County

Jail Operations Fund

Account: 220

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E1	Personal Services			
0	0	65,856	43,706	220-02-00-4030	Facility Services Tech III	1.00	69,014	70,013
0	11,019	48,234	31,560	220-02-00-4031	Maint Tech	0.95	50,803	51,534
1,252	2,627	6,000	2,431	220-02-00-4090	Overtime		6,000	6,000
76	639	8,635	4,559	220-02-00-4101	PERS ER		9,046	9,171
93	1,019	9,187	5,385	220-02-00-4102	FICA Tax		9,625	9,757
-1	1	2,421	2,329	220-02-00-4103	Worker's Compensation		2,388	2,423
0	0	42,746	24,254	220-02-00-4104	Insurance Benefits		45,469	45,469
1	9	60	30	220-02-00-4105	WBF		63	64
8	7	600	8	220-02-00-4106	Unemployment Insurance		0	0
75	819	7,205	3,836	220-02-00-4109	PERS EE 6%		7,549	7,653
1,504	16,139	190,944	118,100		Personal Services Totals:	1.95	199,958	202,083
				E5	Transfer Exp			
95	1,068	8,098	4,546	220-02-00-4107	PERS Bond		8,484	8,601
55	396	0	0	220-02-00-4108	PERS 822		0	-4,148
150	1,464	8,098	4,546		Transfer Exp Totals:		8,484	4,453
1,654	17,602	199,042	122,646		Maintenance TOTALS:	1.95	208,442	206,537
				R55	Transfer Revenue			
32,000	32,000	32,000	16,000	220-03-00-3082	Transfer from Security Fund		32,000	32,000
32,000	32,000	32,000	16,000		Transfer Revenue Totals:		32,000	32,000
32,000	32,000	32,000	16,000		Transport Program REVENUES TOTALS:		32,000	32,000
				E1	Personal Services			
61,848	88,378	186,516	61,540	220-03-00-4073	Transport & Security Deputy	2.98	197,361	149,394
2,316	1,794	1,000	1,208	220-03-00-4090	Overtime		1,000	1,000
556	2,909	5,286	2,202	220-03-00-4101	PERS ER		5,902	72
4,899	6,898	14,345	4,800	220-03-00-4102	FICA Tax		15,175	11,505
805	1,330	3,353	755	220-03-00-4103	Worker's Compensation		3,785	2,865
10	10	23,506	6	220-03-00-4104	Insurance Benefits		25,017	25,017
49	62	94	39	220-03-00-4105	WBF		99	75
378	45	938	8	220-03-00-4106	Unemployment Insurance		0	0
379	1,985	2,676	1,105	220-03-00-4109	PERS EE 6%		2,985	60
71,240	103,412	237,712	71,662		Personal Services Totals:	2.98	251,323	189,989
				E3	Capital Outlay			
0	31,872	0	20,748	220-03-00-5003	Vehicles Capital Grant		0	0
0	31,872	0	20,748		Capital Outlay Totals:		0	0
				E5	Transfer Exp			
579	2,548	3,007	1,334	220-03-00-4107	PERS Bond		3,355	67
278	960	0	0	220-03-00-4108	PERS 822		0	-33
857	3,507	3,007	1,334		Transfer Exp Totals:		3,355	35
72,097	138,790	240,719	93,744		Transport Program TOTALS:	2.98	254,678	190,024
7,692,847	8,303,752	8,392,958	7,431,958		FUND REVENUES		8,491,285	8,510,814
5,445,480	5,384,488	8,392,958	4,213,784		FUND EXPENSES	36.79	8,491,285	8,510,814
2,247,367	2,919,264	0	3,218,174		Jail Fund Totals:		0	0

Columbia County



FY19 Proposed Budget

Section V:
Non-major Special Revenue
Funds

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Section V: Non-Major Funds

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Forest, Park & Recreation Fund 202

Columbia County owns and manages a number of properties with the purpose of providing recreational opportunities for County residents and visitors. In addition the County owns timberlands that are managed for periodic timber harvests.

The activities supported by this fund are non-mandated and rely on revenues from park use fees, grant awards from outside agencies, system development charges, and periodic timber sale receipts. The revenue side of the fund continues to see 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. The strategic direction for FY 18/19 is to increase overall occupancy rates at revenue generating park sites, pursue all opportunities that increase operational efficiencies and limit costs, and continue to expand upon a sustainable timber harvest program.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Increase collaboration between Parks and Facilities programs.	Service _____ Engagement ____ Connection __x__ Innovation __x__	By collaboratively working together, Facilities and Parks program employees can leverage a wider range of skillsets, knowledge base, and existing resources than ever before. The connection between both programs encourages teamwork and resource sharing, which will naturally increase our ability to produce innovative solutions to the many challenges we are presented with while improving the spaces and services County employees, and the public, enjoy and rely on.
2) Increase regional awareness of tourism amenities available within the Columbia County Parks system, and work with the Columbia County Economic Team to promote recreational opportunities.	Service _____ Engagement_x__ Connection_x__ Innovation _____	By engaging with the Columbia County Economic Team to leverage funding available to promote recreational opportunities within Columbia County, our Parks system will gain regional recognition. This is an opportunity to advertise our connection , and close proximity, to the Portland Metro area and showcase the variety of outdoor opportunities available in Columbia County.

Park Property Management

Fourteen County park properties will continue to be actively managed. Seven of the park sites generate revenue through day-use fees, overnight camping fees, or special event rental fees.

Columbia County's park system is currently managed with 3.1 FTE plus contracted park host staffing. Administrative tasks currently make up for 1.1 FTE permanent staff, while park maintenance is managed with 2FTE permanent staff.

This past year we have transitioned away from a heavy reliance on park hosts and seasonal maintenance workers by creating an additional Parks Maintenance FTE to more consistently maintain our properties on a year round basis. In addition, we have formed new partnerships with the Facilities Services and Fairgrounds programs, and built upon an existing working relationship with Community Corrections. These efforts have allowed for more consistency in service and routine maintenance at each of our properties.

To increase revenue opportunities we will deploy web based marketing measures through our new online reservation management system and County website. We will also develop additional camping and event venue sites at Camp Wilkerson and Prescott Beach, and increase fee collections at Dibblee Beach by adding a Volunteer Park Host. In addition, we will selectively harvest marketable resources on our timber properties.

Timber Property Management

Columbia County Forest, Parks & Recreation oversees management of timber resources at four park properties; Carcus Creek (240ac), Camp Wilkerson (280ac), Apple Valley (67ac), and the newly dedicated Hirtzel Property (80ac). The fund has historically seen timber harvest receipts on a five year harvest cycle. An evaluation of anticipated timber harvest revenues have indicated future budget shortfalls are imminent.

Working with the County's Property Management Team, Parks obtained an additional 80 acres of timber resource property off of Hirtzel Road. The Hirtzel property has established timber that will be ready to harvest in approximately 20 years, but much of the land will need to be cleared and replanted to yield adequate future revenues. Further evaluation of Camp Wilkerson has shown increased opportunity for low-impact, selective harvest that will make the forest healthier, and expand upon our sustainable yield program. The acquisition of additional timber resource property will likely be required to produce adequate cash flow, and future revenues, to subsidize the County's Parks Program.

Increase collaboration between Parks and Facilities programs

By collaboratively working together, Facilities and Parks program employees can leverage a wider range of skillsets, knowledge base, and existing resources than ever before. The connection between both programs encourages teamwork and resource sharing, which will naturally increase our ability to produce innovative solutions to the many challenges we are presented with while improving the spaces and services County employees, and the public, enjoy and rely on.

Increase regional awareness of Columbia County Parks

By engaging with the Columbia County Economic Team, and other partners, to leverage funding available for promoting recreational opportunities within Columbia County, our Parks system

will gain regional recognition. Increased regional awareness, coupled with web-based marketing tools will advertise our close proximity to the Portland Metro area and showcase the variety of outdoor opportunities available in Columbia County.

Major Projects Planned for FY19

- Phase II – Prescott Campsite Development and Finalize PGE Lease Negotiations
- Phase II – Dibblee Beach Host Site Development (Permanent Utilities Infrastructure)
- Camp Wilkerson Campsite Expansion and Trail-Bridge Ramp Construction
- CZ Trail Trailhead Amenities Construction
- Gilbert River Transient Dock Rebuild
- Fisher Park Day-use Development

FY2017-2018 Accomplishments

Parks Administration

- Replaced Fax with Internet Service for Park Hosts
- Implementation of Online Reservation System with Reserve America
- Merged General Services Office Space at Courthouse
- Increased Routine Maintenance Services to Every Park, Every Week
- Established a new CZ Trail Advisory Committee

River Parks

Gilbert River Boat Launch and Transient Dock, Coon Island/JJ Collins Marine Park, Chapman Landing, Prescott Beach, Dibblee Beach and Beaver Boat Launch

Significant progress on deferred maintenance and repair projects:

- JJ Collins East Dock Rebuild and Coon Island Bathroom Repairs/Reopening
- Land Clearing and Site Clean-up at Gilbert River Boat Launch, Coon Island, Chapman Landing and Prescott Beach
- Prescott Picnic Shelter Re-roof with Boy Scouts

Capacity improvements:

- Phase I – Dibblee Beach Host Site Development
- Phase I – Prescott Beach Camp Site Development

Forests Parks

CZ Trail, Scaponia Park, Big Eddy and Camp Wilkerson

- CZ Trailhead Improvement Grant (\$75,000)
- Title III Grant for CZ Trail Maintenance Equipment (\$154,000)
- Bridge Demolition and BLM design approval for Replacement
- Kept Big Eddy open through the Winter Season
- Decreased Hosting Costs at Big Eddy and Camp Wilkerson

Urban Parks

Scappoose RV, Fisher Park, Asbury Acres and Hudson-Parcher Park

- Manufactured Home Removal and Site Cleanup at Scappoose RV

- Fisher Park Land Clearing
- Asbury Acres Partnership with Fairgrounds
- Hudson Stadium Repairs with Boy Scouts

Columbia County

Parks Account: 202

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	463,949	311,267	405,433	573,050	224,945
Total Beginning Balance	463,949	311,267	405,433	573,050	224,945
Intergovernmental	195,400	178,000	175,000	148,487	164,523
Fees, Permits, Fines, Service Charges	275,000	256,785	235,000	264,054	256,570
Other Resources	0	380,000	151,000	17,234	734,287
Current Year Restricted	470,400	814,785	561,000	429,774	1,155,381
Transfers from County Funds	25,000	213,602	60,000	40,000	38,995
Current Year Other Resources	25,000	213,602	60,000	40,000	38,995
Total Available Resources	959,349	1,339,655	1,026,433	1,042,824	1,419,321
<u>Expenditures</u>					
Salary	169,221	149,049	121,049	189,540	154,788
Benefits	109,963	75,763	69,691	85,857	82,119
PR Transfers (PERS Bond & Reserve)	5,909	10,248	8,163	18,307	19,456
Personnel	285,093	235,060	198,903	293,704	256,363
Materials & Services	268,343	295,477	371,361	275,090	385,672
Capital	70,000	264,712	115,000	94,830	0
Program Budget	623,436	795,248	685,264	663,625	642,036
Debt	0	0	0	0	0
Transfers Out (admin alloc)	62,406	50,457	50,457	45,449	58,307
Transfers Out (fund pymts)	20,000	30,000	46,000	22,483	145,929
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	705,842	875,706	781,721	731,557	846,271
Fund Contingency	253,507	0	244,712	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	959,349	875,706	1,026,433	731,557	846,271
Ending Fund Balance	0	463,949	0	311,267	573,050
No Mos Operating Reserve	5.5	10.49	5.15	6.57	10.71

Authorized Positions - Full Time Equivalents

FY19	3.10
FY18	2.20
FY17	2.20
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.

	FY19 Budg beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	500	0	771	4,284	3,998	3,256	1,767
Assigned (cumulative PERS reserve)	0	0	0	0	7,567	0	0	0
Restricted Fund Program Resources	463,949	310,767	573,050	93,290	477,749	372,032	907,250	142,825
Grant or Special Purpose (SDCs)	0	0	0	130,885	108,416	88,289	78,639	69,252
Total Fund Balance	463,949	311,267	573,050	224,945	598,016	464,319	989,145	213,844
Ending Fund Balance	253,507	463,949	311,267	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.

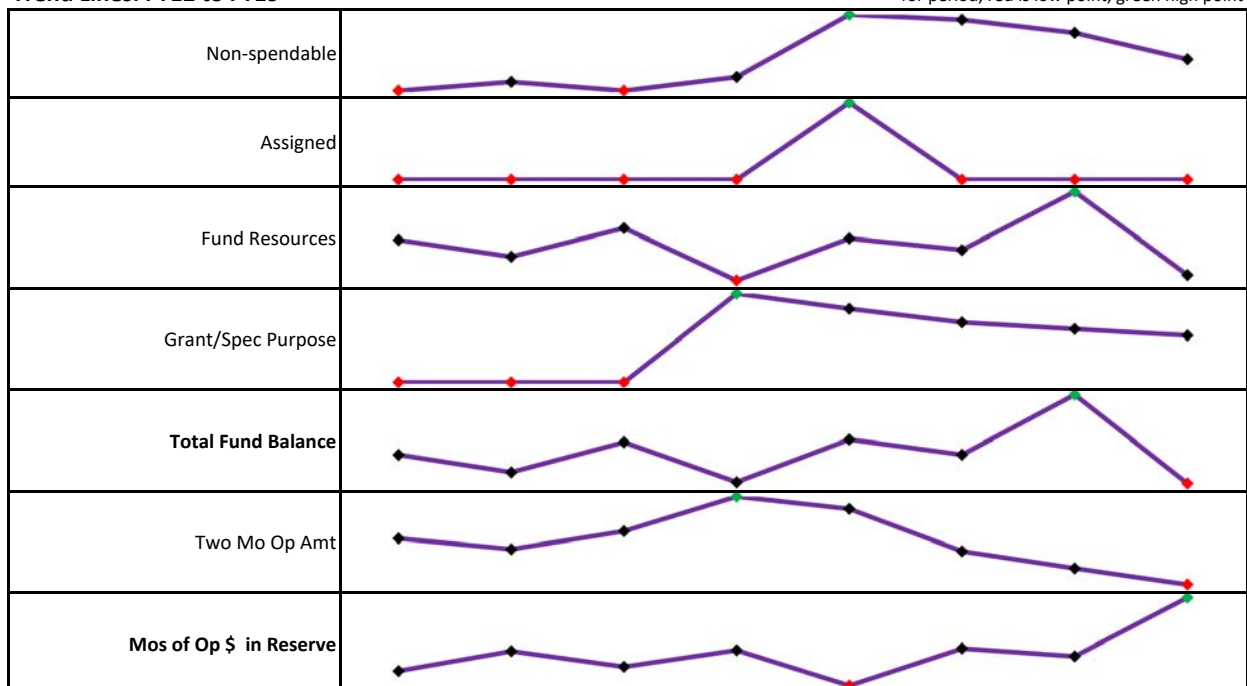
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	92,239	88,423	94,799	107,006	102,670	87,691	81,693	75,982
Months of Operating \$ in Reserve	5.50	10.49	6.57	10.71	1.83	11.17	9.21	23.97
Compliant with Policy?	yes	yes	yes	yes	no	yes	yes	yes
Operating Reserve Trend	Declining	Improving	Improving	Declining	Declining	Improving	Declining	Improving

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

	FY19 for 20	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	4.95	10.06	7.03	12.09	1.74	9.31	8.49	22.21

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
93,290	573,050	403,933	310,767	202-00-00-3004	Restricted Cash Bal		464,547	463,949
771	0	1,500	500	202-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
130,885	0	0	0	202-00-01-3004	SDC Begin Bal		0	0
224,945	573,050	405,433	311,267		Beginning Bal (Grants, Rsrve) Totals:		464,547	463,949
				R25	Fees, Lic, Perm, Fines,			
49,617	61,017	70,000	61,720	202-00-00-3250	Fees and Contributions		85,000	85,000
117,858	135,747	150,000	121,781	202-00-00-3251	Camping Fees		170,000	170,000
167,475	196,764	220,000	183,501		Fees, Lic, Perm, Fines, Totals:		255,000	255,000
				R36	Grant: State, Local			
133,264	135,207	130,000	62,055	202-00-00-3070	State RV License Apportion		136,000	136,000
16,525	0	0	0	202-00-00-3502	Boat Dock Facilities - St Reim		0	0
0	13,219	10,000	0	202-00-02-3600	Marine Grant		15,000	15,000
149,789	148,426	140,000	62,055		Grant: State, Local Totals:		151,000	151,000
				R37	Grant, Donation: Private			
1,000	0	0	0	202-00-00-3575	Camp Wilkerson Donation Acct		0	0
13,734	0	0	0	202-00-00-3576	Hudson-Parcher Donation Acct		0	0
0	0	5,000	0	202-00-00-3700	Grants, Donations for CZ Trail		0	0
14,734	0	5,000	0		Grant, Donation: Private Totals:		0	0
				R55	Transfer Revenue			
0	40,000	40,000	20,000	202-00-00-3080	Transfer from General Fund		50,000	0
38,995	0	20,000	0	202-00-00-3081	Transfer from SDC 301		25,000	25,000
38,995	40,000	60,000	20,000		Transfer Revenue Totals:		75,000	25,000
				R65	Other Resources (Restr)			
300	3,997	1,000	1,150	202-00-00-3020	Interest on Investments		0	0
733,982	13,177	150,000	0	202-00-00-3060	Sale of Forest Products		0	0
6	60	0	134	202-00-00-3100	Refund of Misc. Expenses		0	0
734,287	17,234	151,000	1,284		Other Resources (Restr) Totals:		0	0
1,330,226	975,474	981,433	578,108		REVENUES TOTALS:		945,547	894,949

Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>E1</u>	<u>Personal Services</u>			
0	9,835	15,364	10,192	202-01-00-4002	Parks Director	0.20	16,223	16,461
51,622	71,943	0	0	202-01-00-4011	Assist Director, Public Works		0	0
46,729	48,267	45,121	31,385	202-01-00-4053	Department Secretary	0.90	46,535	47,227
1,078	1,213	1,000	1,779	202-01-00-4090	Overtime		1,000	1,000
7,792	9,002	5,498	2,332	202-01-00-4101	PERS ER		4,584	4,651
6,718	7,282	4,704	3,037	202-01-00-4102	FICA Tax		4,877	4,949
6	292	192	-86	202-01-00-4103	Workers' Compensation Ins.		205	208
38,395	37,030	28,540	19,188	202-01-00-4104	Insurance Benefits		30,741	30,741
50	48	31	20	202-01-00-4105	WBF		32	32
517	66	307	5	202-01-00-4106	Unemployment		0	0
5,967	7,100	3,689	1,946	202-01-00-4109	PERS EE 6%		3,825	3,881
158,873	192,078	104,446	69,797		Personal Services Totals:	1.10	108,022	109,151
				<u>E2</u>	<u>Materials and Services</u>			
1,523	1,641	1,500	762	202-01-00-4310	Telephone		1,300	1,300
86	176	300	4,365	202-01-00-4311	Cellular Phone service		5,500	5,500
84	102	100	20	202-01-00-4320	Postage		100	100
834	1,580	1,000	767	202-01-00-4321	Office Supplies		1,000	1,000
43	2	0	18	202-01-00-4360	Materials and Supplies		0	0
1,510	1,415	1,500	513	202-01-00-4511	Electricity		1,600	1,600
621	659	650	217	202-01-00-4512	Gas - Heat		750	750
425	359	600	263	202-01-00-4513	Water & Sewer		700	700
105	38	100	14	202-01-00-4514	Garbage Service		120	120
3,475	3,168	3,600	963	202-01-00-4515	Contract Janitorial Service		2,000	2,000
0	1,499	0	0	202-01-00-4516	Building Repairs		0	0
12,747	11,890	16,261	11,658	202-01-00-4588	Property /Liab. Insurance Pymt		15,023	15,023
0	8,125	0	0	202-01-00-4594	Work Crew Fee Reimb.		19,000	19,000
1,861	1,748	5,000	2,706	202-00-00-4594	Refunds		0	0
0	2,300	10,000	22,838	202-00-02-4600	Marine Grant Outlays		15,000	15,000
0	287	0	0	202-01-00-4609	Equipment Rental		0	0
1,585	1,643	5,000	722	202-01-00-4701	Advertising/Marketing		5,000	5,000
4,218	4,722	4,500	2,923	202-01-00-4705	Bank Charges		5,000	5,000
0	49	250	509	202-01-00-4710	Mileage		250	250
24	172	1,000	1,342	202-01-00-4720	Conferences and Training		1,000	1,000
0	750	0	0	202-01-00-4730	Membership Dues		500	500
1,559	3,322	1,000	2,388	202-01-00-4901	Miscellaneous Expense		1,000	1,000
30,698	45,647	52,361	52,987		Materials and Services Totals:		74,843	74,843
				<u>E5</u>	<u>Transfer Exp</u>			
8,161	8,705	4,146	2,363	202-01-00-4107	PERS Bond		4,299	4,362
4,375	3,432	0	0	202-01-00-4108	PERS 822		0	-2,104
58,307	45,449	50,457	33,638	202-01-00-4593	Admin Allocation-General Fund		53,153	62,406
15,044	22,483	37,000	0	202-01-00-4595	Road Dept Crew Reimb.		20,000	20,000
0	0	0	10,000	202-01-00-5301	Transfer to Fair Fund		0	0
0	0	9,000	5,625	202-01-00-5312	Work Crew Fees		0	0
130,885	0	0	0	202-01-00-5314	Transfer to 301 SDC Parks		0	0
216,772	80,069	100,604	51,626		Transfer Exp Totals:		77,452	84,664
				<u>E6</u>	<u>Contingencies</u>			
0	0	244,712	0	202-01-00-5401	Operating Contingencies		310,983	253,508
0	0	244,712	0		Contingencies Totals:		310,983	253,508
406,343	317,793	502,123	174,410		Park Admin TOTALS:	1.10	571,301	522,166

Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines			
18,976	14,430	15,000	9,865	202-02-00-3261	Residential Rentals		20,000	20,000
100	50	0	35	202-02-00-3262	Application Fee		0	0
19,076	14,480	15,000	9,900		Fees, Lic, Perm, Fines, Totals:		20,000	20,000
19,076	14,480	15,000	9,900		Park Operation REVENUES TOTALS:		20,000	20,000
				E1	Personal Services			
53,842	54,420	55,563	37,032	202-02-00-4062	Parks Maintenance Worker II	1.00	56,936	57,768
0	0	0	0	202-02-00-4063	Parks Maintenance Worker I	1.00	42,151	42,765
1,517	3,863	4,000	816	202-02-00-4090	Overtime		4,000	4,000
5,840	6,164	8,178	5,374	202-02-00-4101	PERS ER		11,403	11,565
4,190	4,255	4,557	2,876	202-02-00-4102	FICA Tax		7,886	7,997
403	2,746	1,213	358	202-02-00-4103	Workers' Compensation Ins.		2,223	2,256
8,571	8,309	8,882	5,873	202-02-00-4104	Insurance Benefits		37,358	37,358
28	28	30	16	202-02-00-4105	WBF		52	52
321	29	298	5	202-02-00-4106	Unemployment		0	0
3,322	3,505	3,574	2,271	202-02-00-4109	PERS EE 6%		6,185	6,272
78,035	83,320	86,294	54,621		Personal Services Totals:	2.00	168,195	170,033
				E2	Materials and Services			
2,954	3,164	3,700	1,604	202-02-00-4310	Telephone		1,000	1,000
11,372	15,546	30,000	7,754	202-02-00-4360	Materials and Supplies		25,000	25,000
16,358	22,701	22,500	16,413	202-02-00-4511	Electricity		23,000	23,000
1,323	2,779	1,700	1,841	202-02-00-4513	Water & Sewer		2,500	2,500
13,716	14,301	20,100	10,017	202-02-00-4514	Garbage Service		20,000	20,000
15,784	8,177	20,000	24,062	202-02-00-4516	Building/Infrastructure Repair		20,000	20,000
1,427	3,541	5,500	5,132	202-02-00-4518	Fuel - Propane		6,000	6,000
0	392	0	1,240	202-02-00-4522	Non-Cap Equipment		5,000	5,000
7,962	10,362	5,000	8,047	202-02-00-4609	Equipment Rental		5,000	5,000
469	4,721	2,500	4,127	202-02-00-4634	Equipment Repairs		3,000	3,000
0	9	0	0	202-02-00-4710	Mileage		2,000	2,000
8,411	8,624	12,000	4,611	202-02-00-4711	Vehicle Fuel		12,000	12,000
5,064	7,223	5,000	5,046	202-02-00-4714	Vehicle Maintenance		0	0
0	0	0	127	202-02-00-4715	Automobile Expense & Gas/Oil		0	0
0	0	30,000	0	202-02-00-4790	CZ Trail Grant Expense		34,000	34,000
0	-300	0	0	202-02-00-4795	Scappoose R.V. Park Expenses		0	0
28	0	0	0	202-02-00-4797	Prescott Beach Expenses		0	0
65,639	68,189	111,000	40,754	202-02-00-4841	Contract Temp. Services		35,000	35,000
0	57	0	2,250	202-02-00-4844	Workcrew Fee		0	0
8,670	1,544	5,000	654	202-02-00-4901	Miscellaneous Expense		0	0
9,559	3,582	0	0	202-02-00-4992	Boat Dock Facilities		0	0
168,734	174,614	274,000	133,680		Materials and Services Totals:		193,500	193,500
				E3	Capital Outlay			
0	0	35,000	23,702	202-02-00-5001	Trucks		25,000	25,000
0	0	0	0	202-02-00-5003	Prescott Beach Cap Improv		20,000	20,000
0	0	35,000	23,702		Capital Outlay Totals:		45,000	45,000
				E5	Transfer Exp			
4,483	4,476	4,017	2,712	202-02-00-4107	PERS Bond		6,952	7,049
2,436	1,694	0	0	202-02-00-4108	PERS 822		0	-3,399
6,919	6,171	4,017	2,712		Transfer Exp Totals:		6,952	3,650
253,688	264,104	399,310	214,716		Parks Operations TOTALS:	2.00	413,647	412,183

Columbia County

Parks Fund

Account: 202

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R36</u>	<u>Grant: State, Local</u>			
0	0	30,000	0	202-06-00-3281	Lottery Grant		44,400	44,400
0	0	30,000	0		Grant: State, Local Totals:		44,400	44,400
0	0	30,000	0		Capital REVENUES TOTALS:		44,400	44,400
				<u>E2</u>	<u>Materials and Services</u>			
145,293	27,566	45,000	819	202-03-00-4841	Carcus Creek Expense		0	0
145,293	27,566	45,000	819		Materials and Services Totals:		0	0
				<u>E3</u>	<u>Capital Outlay</u>			
0	0	30,000	59,778	202-03-00-5031	C-Z Trail Improvements		0	0
0	78,287	50,000	13,794	202-03-00-5094	Camp Wilkerson Improvements		0	0
0	0	0	21,256	202-03-00-5098	Dibblee Beach Host Site		25,000	25,000
0	78,287	80,000	94,828		Capital Outlay Totals:		25,000	25,000
145,293	105,853	125,000	95,647		Capital TOTALS:		25,000	25,000
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
28,930	27,726	0	0	202-05-00-3250	Camping Fees		0	0
41,090	25,084	0	0	202-05-00-3251	Camping & Day Use Fees,Wilkers		0	0
70,020	52,810	0	0		Fees, Lic, Perm, Fines, Totals:		0	0
70,020	52,810	0	0		Camp Wilkerson REVENUES TOTALS:		0	0
				<u>E2</u>	<u>Materials and Services</u>			
501	549	0	0	202-05-00-4310	Telephone		0	0
3,027	1,792	0	0	202-05-00-4360	Materials and Supplies		0	0
6,921	3,182	0	0	202-05-00-4511	Electricity		0	0
4,444	3,026	0	1,871	202-05-00-4514	Garbage Service		0	0
1,102	6,186	0	0	202-05-00-4516	Building Repairs		0	0
2,711	937	0	0	202-05-00-4518	Fuel Propane		0	0
4,181	2,270	0	0	202-05-00-4594	Refunds		0	0
4,621	2,153	0	0	202-05-00-4609	Equipment Rental		0	0
669	0	0	0	202-05-00-4634	Equipment Repairs		0	0
855	351	0	0	202-05-00-4711	Vehicle Fuel		0	0
90	0	0	0	202-05-00-4715	Auto Expense		0	0
11,303	5,353	0	0	202-05-00-4841	Contact Services		0	0
522	1,457	0	0	202-05-00-4901	Miscellaneous Expense		0	0
40,947	27,256	0	1,871		Materials and Services Totals:		0	0
				<u>E3</u>	<u>Capital Outlay</u>			
0	0	0	0	202-05-00-5002	Vaulted Toilets (6)		0	0
0	16,543	0	0	202-05-00-5006	Shower Extension		0	0
0	16,543	0	0		Capital Outlay Totals:		0	0
40,947	43,799	0	1,871		Camp Wilkerson TOTALS:		0	0
1,419,321	1,042,763	1,026,433	588,007		FUND REVENUES		1,009,947	959,349
846,271	731,550	1,026,433	486,644		FUND EXPENSES	3.10	1,009,947	959,349
573,050	311,214	0	101,363		Forest, Park & Recreation Fund Totals:		0	0

Department of Community Justice Fund 203

FY2018-2019 Goals, Performance Measures and Highlights

Mission	Goals
Service	Department of Community Justice will serve the community by providing safety and accountability to adult and youth offenders. DCJ will seek opportunities to participate in prevention programs for youth and adult offenders to reduce risks and develop protective factors.
Engage	DCJ is part of LPSCC and community collaboratives which connect services for better outcomes. DCJ will engage with clients in efforts to identify thinking errors, encourage motivation for change and to develop proactive community involvement.
Connect	DCJ connect with offenders and their families, community partners and the Criminal Justice system. Juvenile and Adult services actively connect in community programs which reduce crime
Innovate	DCJ will actively seek grants, and the development of programs that address the highrisk factors that contribute to crime. As part of the community safety continuum, DCJ will seek new and innovative ways to address crime in the community with new programs, supervision, and alternatives to incarceration.

Goal	Mission	How Goal Furthers Mission Element(s)
1) Provide community safety through accountability to youth and adult offenders	Service <u> x </u> Engagement <u> </u> Connection <u> </u> Innovation <u> x </u>	<u>Service</u> – Department of Community Justice services the community by providing safety and accountability to adult and youth offenders. <u>Innovation</u> - As part of the community safety continuum, DCJ is seeking new and innovative ways to address crime in the community with new programs, supervision and alternatives to incarceration.
2) Focus on Evidence based practices	Service <u> </u> Engagement <u> xx </u> Connection <u> xx </u> Innovation <u> xx </u>	<u>Connection</u> - DCJ engages with offenders and their families, community partners and the Criminal Justice system. <u>Engagement</u> - DCJ is part of LPSCC and community collaboratives which connect services for better outcomes.
3) Prevention of crime and recidivism	Service <u> x </u> Engagement <u> x </u> Connection <u> </u> Innovation <u> x </u>	<u>Service</u> – DCJ seeks opportunities to participate in prevention programs for youth and adult offenders to reduce risks and develop protective factors. <u>Connection</u> –Juvenile and Adult services are actively involved in community programs which reduce crime. <u>Innovation</u> - DCJ actively seeks grants, and development in programs that address high risk factors that contribute to crime.

Performance Measures

Crime reduction: Juvenile and adult services will continue to reduce crime to improve community services.

Department of Community Justice encourages engagement in community-based programs that prevent and reduce crime, increase productivity and proactive community involvement.

FY2017-2018 Accomplishments

The Department of Community Justice has been actively involved in developing programs which enhance community safety and offender success. Department in Community Justice has been an active participant in the efforts of LPSCC to develop and Evidence-Based Decision Making Initiative which address community safety through data-driven efforts which target cost-effective community efforts to address crime in the community.

DCJ /Juvenile has partnered with community partners to provide alternatives to juveniles who have been referred to the Juvenile Services Division. These programs include: Partnership with The Trauma Nurse Talk Tough program, which is an educational program that informs youth and families about brain development in youth and the impact of tobacco, alcohol, and other drug use. There will be a special presentation by the Public Health Foundation of Columbia County about tobacco prevention and resources to quit.

Teen Court: Partnership with the schools and community in the development of the Teen Court program to divert youth from the Juvenile Justice System

DCJ/Adult: Justice Reinvestment Program to increase offender accountability and Community Safety and reducing prison utilization by increasing community-based programs and treatment. This program includes assessment, treatment and intensive supervision for offenders who will remain in the community.

Justice Reinvestment Supplemental Program: As a subset of the Local Public Safety Coordinating Committee (LPSCC), the Sheriff, District Attorney and Community Justice Director play a pivotal role in supporting efforts to develop evidence-based practices throughout the public safety continuum in Columbia County. The Justice Reinvestment Program, including the Downward Departure Prison Diversion program, demonstrates the impact of collaborative decision making and a shared focus on addressing criminogenic behaviors in the community, can reduce crime and support reform.

DCJ/Community Services Division: The development of the STEP vocational program that partners with DHS to offer vocational training, certification and support for offenders who are currently on SNAP assistance. The program offers support in applying for positions and job search, certification programs and training, and on-going support to encourage placement in family-wage jobs. This program's reducing crime and systems dependency through job placement.

Columbia County

Community Justice - Adult Svcs Account: 203

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	1,429,802	1,144,718	1,174,032	1,124,518	340,347
Total Beginning Balance	1,429,802	1,144,718	1,174,032	1,124,518	340,347
Intergovernmental	2,344,472	2,344,471	1,466,600	1,598,208	1,713,869
Fees, Permits, Fines, Service Charges	137,100	137,341	127,200	150,663	124,099
Other Resources	111,000	112,337	103,500	112,031	566,777
Current Year Restricted	2,592,572	2,594,148	1,697,300	1,860,901	2,404,744
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	4,022,374	3,738,866	2,871,332	2,985,419	2,745,091
<u>Expenditures</u>					
Salary	1,083,739	937,299	868,488	781,859	662,467
Benefits	706,562	556,773	516,741	387,789	338,373
PR Transfers (PERS Bond & Reserve)	37,745	58,380	58,380	79,896	78,078
Personnel	1,828,046	1,552,452	1,443,609	1,249,545	1,078,919
Materials & Services	311,893	283,967	125,808	148,561	139,923
Capital	0	0	0	0	0
Program Budget	2,139,939	1,836,419	1,569,418	1,398,105	1,218,842
Debt	6,680	6,680	6,680	6,749	6,680
Transfers Out (admin alloc)	253,487	210,607	210,607	179,662	138,866
Transfers Out (fund pymts)	241,000	255,358	255,358	256,186	256,186
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,641,106	2,309,064	2,042,063	1,840,701	1,620,574
Fund Contingency	1,381,268	0	829,270	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	4,022,374	2,309,064	2,871,332	1,840,701	1,620,574
Ending Fund Balance	0	1,429,802	0	1,144,718	1,124,518
No Mos Operating Reserve	7.75	9.34	6.34	9.83	11.07

Authorized Positions - Full Time Equivalents

FY19	17.71
FY18	13.71
FY19	13.71
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."

	FY19 Budg beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	2,387	1,775	484	11,402	19,024	14,527	13,454
Assigned (cumulative PERS reserve)	0	0	0	0	22,981	0	0	0
Restricted Fund Program Resources	1,429,802	1,142,331	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	0
Total Fund Balance	1,429,802	1,144,718	1,124,518	340,347	372,992	204,691	394,203	473,453
Ending Fund Balance	1,381,270	1,429,802	1,144,718	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.

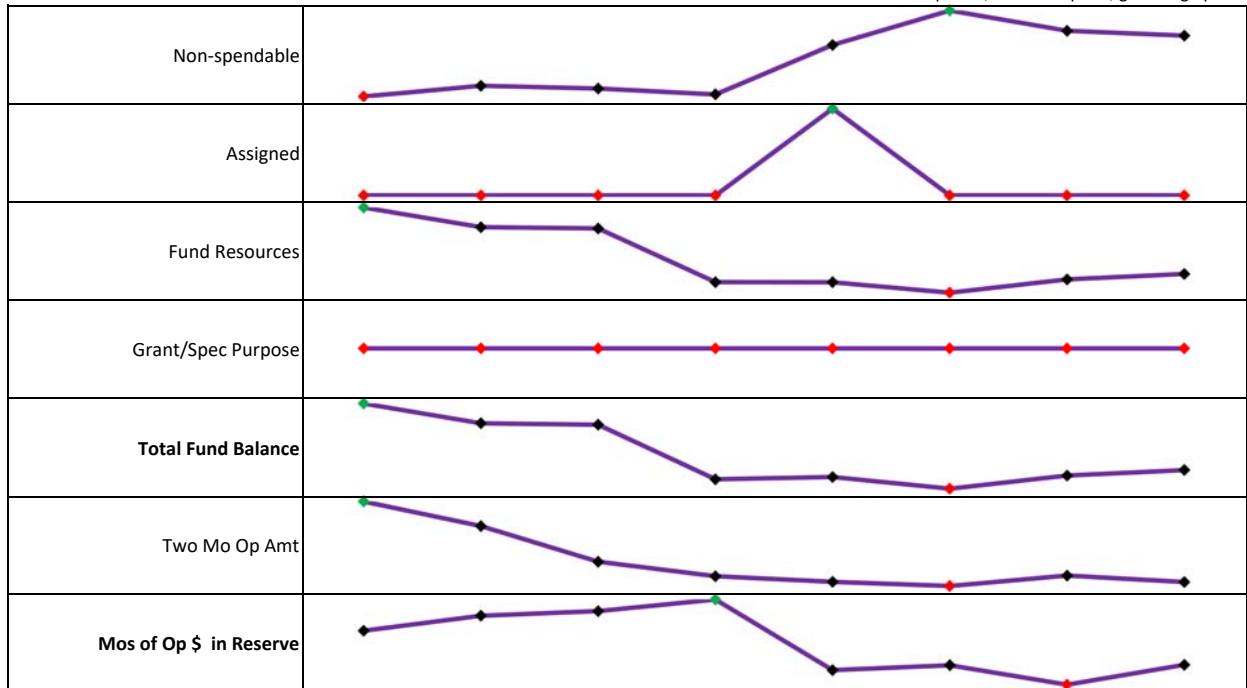
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	356,656	306,070	233,018	203,140	191,578	183,079	204,463	191,234
Months of Operating \$ in Reserve	7.75	9.34	9.83	11.07	3.55	4.07	2.00	4.12
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Improving	Improving	Declining	Improving	Declining	Declining

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

	FY19 for 20	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	7.10	8.02	7.46	9.64	3.35	3.53	2.03	3.71

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County Community Justice - Adult Services Account: 203

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
339,863	1,122,743	1,172,532	1,142,331	203-00-00-3004	Restricted Cash Bal		1,825,163	1,669,802
484	1,775	1,500	2,387	203-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
340,347	1,124,518	1,174,032	1,144,718		Beginning Bal (Grants, Rsrve) Totals:		1,825,163	1,669,802
				R25	Fees, Lic, Perm, Fines,			
81,574	105,195	90,000	78,462	203-00-00-3250	Supervision Fees		100,000	100,000
3,705	4,815	5,000	6,658	203-00-00-3260	MIS Client Fees		5,000	5,000
820	300	200	40	203-00-00-3270	Program Client Fees		100	100
1,320	3,190	1,500	720	203-00-00-3275	Cmty Srvc Fee - Workcrew		2,000	2,000
1,340	100	0	348	203-00-00-3280	DUII Fees		0	0
21,220	19,135	15,000	8,638	203-00-00-3285	Fees from DoR		15,000	15,000
15,440	21,117	17,000	21,508	203-00-00-3290	Transition House Rental Fees		17,000	17,000
125,419	153,853	128,700	116,374		Fees, Lic, Perm, Fines, Totals:		139,100	139,100
				R36	Grant: State, Local			
1,389,394	1,388,385	1,316,100	347,349	203-00-00-3060	Grant-In-Aid		1,980,750	1,980,750
115,810	1,159	500	0	203-00-00-3066	Subsidy		500	500
208,665	208,664	150,000	398,350	203-00-00-3069	SB 3194 Justice Reinv		363,222	363,222
1,713,869	1,598,208	1,466,600	745,698		Grant: State, Local Totals:		2,344,472	2,344,472
				R65	Other Resources (Restr)			
3,719	10,516	5,000	4,506	203-00-00-3020	Interest on Investments		12,000	12,000
8,166	6,236	2,000	6,762	203-00-00-3100	Refund of Expenses		2,000	2,000
442,266	0	0	0	203-00-00-3110	Insurance Proceeds		0	0
10	0	5,000	0	203-00-00-3120	Misc Revenue		5,000	5,000
111,295	92,089	90,000	60,130	203-00-00-3295	Work Crew Revenue		90,000	90,000
565,457	108,841	102,000	71,398		Other Resources (Restr) Totals:		109,000	109,000
2,745,091	2,985,419	2,871,332	2,078,188		REVENUES TOTALS:		4,417,735	4,262,374
				E1	Personal Services			
77,898	78,859	78,983	54,169	203-01-00-4002	Director	0.75	80,964	82,150
55,582	74,932	77,064	52,336	203-01-00-4011	Probation Supervisor	1.00	80,746	81,936
31,144	7,656	0	11,210	203-01-00-4014	Lead Work Crew Supervisor		0	0
4,037	0	0	0	203-01-00-4015	Office Manager		0	0
49,100	61,591	64,646	42,936	203-01-00-4021	Community Program Coord	1.00	68,255	69,254
0	0	0	0	203-01-00-4036	Intervention Specialist	0.50	0	38,490
19,968	49,978	52,221	34,808	203-01-00-4052	Office Assistant	1.00	58,623	55,770
27,999	40,644	0	28,416	203-01-00-4053	Secretary	1.00	35,100	33,384
39,147	42,365	79,621	29,616	203-01-00-4054	Office Specialist	1.00	85,779	45,513
22,799	55,515	76,779	42,522	203-01-00-4066	Work Crew Supervisor	1.46	78,318	79,234
0	0	0	0	203-01-00-4067	Case Aide	2.00	77,210	78,312
238,032	264,894	332,869	193,512	203-01-00-4081	PO II	5.00	347,119	352,191
92,090	103,519	96,304	67,389	203-01-00-4082	PO I	3.00	150,322	152,506
576	-100	0	0	203-01-00-4085	Temp Help		0	0
4,096	2,007	10,000	1,951	203-01-00-4090	Overtime		15,000	15,000
62,477	75,241	111,230	67,637	203-01-00-4101	PERS ER		138,319	139,247
49,453	58,650	66,439	42,496	203-01-00-4102	FICA Tax		82,424	82,906
7,588	8,908	13,197	4,605	203-01-00-4103	Workers' Compensation Ins.		15,706	15,922
177,280	198,833	269,154	138,614	203-01-00-4104	Insurance Benefits		403,086	403,086
327	339	434	200	203-01-00-4105	WBF		539	542
3,825	391	4,342	69	203-01-00-4106	Unemployment Insurance		0	0
37,423	45,428	51,945	30,085	203-01-00-4109	PERS EE 6%		64,481	64,860
1,000,841	1,169,649	1,385,229	842,572		Personal Services Totals:	17.71	1,781,990	1,790,301

Columbia County

Community Justice - Adult Services

Account: 203

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E2	Materials and Services			
650	900	1,000	300	203-01-00-4226	Fees & Rider Tix		1,500	1,500
3,847	3,717	5,000	2,002	203-01-00-4310	Telephone		5,000	7,000
4,671	3,813	6,000	3,337	203-01-00-4311	Cellular Phones		8,000	8,000
1,535	1,842	1,300	509	203-01-00-4320	Postage		1,500	1,500
10,247	6,355	8,000	4,798	203-01-00-4321	Office Supplies		10,000	15,000
198	148	1,000	0	203-01-00-4521	Data Processing Supplies		1,000	2,500
912	3,029	1,500	1,396	203-01-00-4522	Small Equipment		1,500	1,500
2,532	1,957	2,000	2,760	203-01-00-4531	Computer Supplies		3,000	3,500
8,817	11,706	11,308	9,721	203-01-00-4588	Property/Liability Insurance		10,693	10,693
781	2,335	1,000	3,420	203-01-00-4701	Advertising and Publishing		1,000	1,000
18	0	500	0	203-01-00-4710	Mileage		500	500
7,966	6,519	8,000	3,989	203-01-00-4711	Vehicle Fuel		10,000	10,000
8,342	7,212	10,000	4,599	203-01-00-4713	Vehicle Lease		15,000	20,000
3,401	1,892	5,000	3,373	203-01-00-4714	Vehicle Maintenance		5,000	5,000
100	182	500	656	203-01-00-4715	Auto Expenses		1,000	1,000
14,462	17,060	10,000	5,429	203-01-00-4720	Conferences and Training		10,000	15,000
760	928	1,200	928	203-01-00-4730	Membership Dues		1,200	1,200
27,613	11,151	10,000	866	203-01-00-4750	Contract Legal Services		15,000	15,000
0	0	1,000	0	203-01-00-4772	Firing Range Supplies		1,000	1,000
750	2,097	1,500	0	203-01-00-4801	Mental Health-Eval.-Poly&Sex T		2,500	2,500
358	950	1,500	2,830	203-01-00-4803	Domestic Viol./Batterer Trmt		2,500	2,500
0	0	1,000	0	203-01-00-4805	A & D Trmt		2,500	2,500
2,660	2,556	8,000	2,349	203-01-00-4806	Urinalysis		10,000	10,000
2,502	559	1,000	273	203-01-00-4807	Machine Maint./Rprs/Supplies		1,000	1,000
391	466	500	999	203-01-00-4808	Indigent Assistant Funds		1,000	1,000
7,407	7,478	10,000	3,444	203-01-00-4809	Day Reporting Center		10,000	10,000
338	0	1,000	0	203-01-00-4810	Electronic Monitoring		1,000	3,500
2,894	6,649	3,000	136	203-01-00-4812	Uniforms/Safety Equipment		5,000	6,000
743	1,904	1,000	2,948	203-01-00-4813	Psych.Eval./Hep.Shots		2,000	2,000
3,357	2,377	8,000	3,906	203-01-00-4815	Transition House Operating Exp		10,000	10,000
21,672	42,849	5,000	7,013	203-01-00-4841	Contract or Temp Services		100,000	140,000
139,923	148,629	125,808	71,978		Materials and Services Totals:		249,393	311,893
				E4	Debt Service			
6,680	6,680	6,680	6,680	203-01-00-6010	Trans Housing Note-St.Helens		6,680	6,680
6,680	6,680	6,680	6,680		Debt Service Totals:		6,680	6,680
				E5	Transfer Exp			
50,634	57,848	58,380	35,861	203-01-00-4107	PERS Bond		72,470	72,895
27,444	22,048	0	0	203-01-00-4108	PERS 822		0	-35,152
138,866	179,662	210,607	140,405	203-01-00-4593	Central Administrative Charges		209,633	253,487
0	0	1,000	0	203-01-00-5314	Firing Range Use Fee		1,000	1,000
0	0	14,358	0	203-01-00-5315	Justice Transfer to Jail		0	0
256,186	256,186	240,000	120,000	203-01-00-5331	Transfer to Jail		240,000	240,000
473,130	515,744	524,345	296,266		Transfer Exp Totals:		523,104	532,230
				E6	Contingencies			
0	0	829,270	0	203-01-00-5401	Operating Contingencies		1,856,569	1,621,270
0	0	829,270	0		Contingencies Totals:		1,856,569	1,621,270
1,620,574	1,840,701	2,871,332	1,217,495		EXPENDITURES TOTALS:	17.71	4,417,735	4,262,374
2,745,091	2,985,419	2,871,332	2,078,188		FUND REVENUES		4,417,735	4,262,374
1,620,574	1,840,701	2,871,332	1,217,495		FUND EXPENSES	17.71	4,417,735	4,262,374
1,124,518	1,144,718	0	860,693		Community Corrections Fund Totals:		0	0

Fair Board Fund 204

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Build new showers and add heaters to outside restrooms	Service __X____ Engagement __X__ Connection _____ Innovation _____	<u>Service</u> – To provide vendors during fair and campers to be used year round. <u>Engagement</u> - Vendors can take showers anytime rather than being scheduled after 4-H kids. Many times the outside buildings are being rented and there are no restrooms facilities.
2) Fair admission on-line with print to mobile devices and being able to accept credit cards at gates	Service __X____ Engagement __X__ Connection __X__ Innovation __X__	<u>Service</u> - Through our website, we will be able to capture those people who want to pay on-line <u>Engagement</u> – people can purchase tickets on their time at home, print tickets at home or send to phones. <u>Connection</u> – We can reach out to more people <u>Innovation</u> - By updating our system, we can serve the community better and keep better details on attendance for our sponsors.
3) Increase Wi-Fi capability	Service __X____ Engagement __X__ Connection _____ Innovation _____	<u>Service</u> – This will increase usage and help with providing on-line assistance for fairgoers and for use of rentals.

The attendance for the July 2017 fair was approx. 30,000. This is a slight decrease from prior year. We did not hold a concert in 2017. The Fair Board is concentrating on increasing the bottom line. The Fair Board is still operating as volunteers and we had a total of 7,326 hours from 327 volunteers to help with the 2017 fair.

FY2017-2018 Accomplishments

The road inside the fairgrounds have been paved. The food vendor area (Rodeo Row) has been widened and is ready for asphalt in May-Jun. This will allow for RV camping with water and electricity year round.

Paving from Gate 4 to Saulser Rd will be completed as well.

The overhead lights in front of goat barn have been replaced with LED's as well as the sheep and goat barns.

More hog pens will be built behind the poultry barn and 24 new turkey pens have been built

Contracted with Parks Dept. to maintain part of Asberry Park

Contracted with Rainier Amusements for our carnival vendor for the next three years. They were very well received during the 2017 Fair.

Received a sponsor from Columbia Soil and Water conservation for improvements to the Agri. Bldg. They put in a new concrete floor and rebuilt grange display booths totaling over \$40,000.

Contracted with Scott Ingalls & Associates to help with sponsorships and marketing for the 2018 Fair.

Received sponsorship from Columbia NW Heating and Cooling to add air conditioning in the Fair Office.

Two new board members were appointed in January.

Had to replace one electrical panel for the septic line.

Remove dead poplar trees along fence.

Columbia County

Fair Board Fund Account: 204

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	27,107	19,823	22,384	32,266	60,084
Total Beginning Balance	27,107	19,823	22,384	32,266	60,084
Intergovernmental	86,000	61,251	68,000	66,990	54,612
Fees, Permits, Fines, Service Charges	415,200	353,353	454,600	383,755	400,393
Other Resources	13,050	13,119	13,000	9,978	11,626
Current Year Restricted	514,250	427,723	535,600	460,723	466,631
Transfers from County Funds	5,000	60,000	50,000	0	0
Current Year Other Resources	5,000	60,000	50,000	0	0
Total Available Resources	546,357	507,546	607,984	492,990	526,715
<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	414,128	359,607	392,153	453,312	464,025
Capital	100,000	83,495	50,000	0	8,749
Program Budget	514,128	443,101	442,153	453,312	472,774
Debt	0	0	0	0	0
Transfers Out (admin alloc)	26,814	37,338	37,338	19,855	21,675
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	540,942	480,439	479,491	473,167	494,449
Fund Contingency	5,416	0	128,493	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	546,357	480,439	607,984	473,167	494,449
Ending Fund Balance	0	27,107	0	19,823	32,266
No Mos Operating Reserve	0.16	0.9	3.93	0.52	0.83

Authorized Positions - Full Time Equivalents

FY18	0.00
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."

	FY19 Budg beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	50	21,261	21,076	26,583	0	7,009	0	2,226
Assigned	0	0	0	0	0	0	0	0
Restricted Fund Program Resources	142	(3,849)	11,165	33,501	57,362	117,490	121,726	(1,561)
Grant or Special Purpose (Rabinsky)	0	0	0	0	0	1,641	1,632	1,624
Total Fund Balance	192	17,411	32,241	60,084	57,362	126,141	123,358	2,289
Ending Fund Balance	15,466	192	17,411	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.

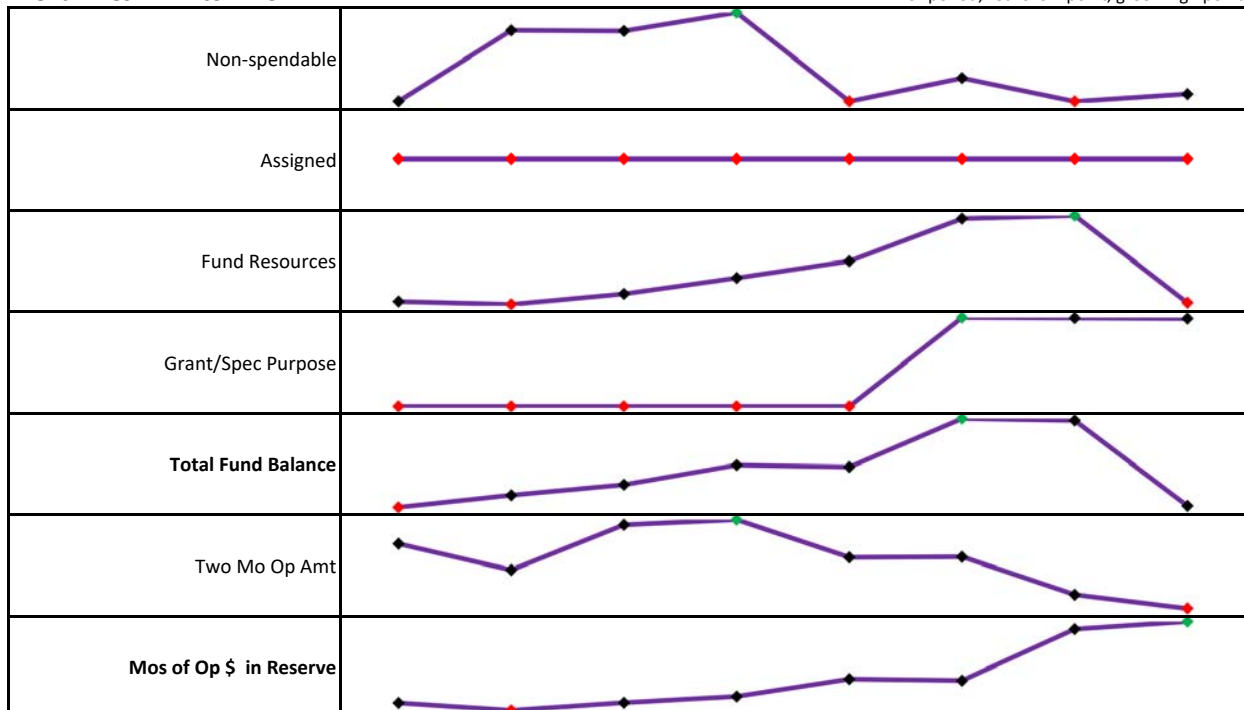
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	69,021	59,934	75,552	77,337	64,312	64,500	51,421	46,668
Months of Operating \$ in Reserve	0.45	0.01	0.46	0.83	1.87	1.78	4.84	5.29
Compliant with Policy?	no	no	no	no	no	no	yes	yes
Operating Reserve Trend	Improving	Declining	Declining	Declining	Improving	Declining	Declining	Improving

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

	FY19 for 20	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	0.16	0.00	-0.13	0.30	0.87	1.78	3.64	4.73

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Fair Board Fund

Account: 204

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>			
33,501	11,165	22,384	-3,849	204-00-00-3004	Restricted Cash Bal		142	142
26,583	21,076	0	21,261	204-00-00-3005	Non-spendable Beg'ng Cash Bal		25,000	25,000
60,084	32,241	22,384	17,411		Beginning Bal (Grants, Rsrve) Totals:		25,142	25,142
				<u>R27</u>	<u>Fee,Srvce Chrg (Stat/Loc)</u>			
335	734	0	664	204-00-00-3041	ATM Revenue		600	600
335	734	0	664		Fee,Srvce Chrg (Stat/Loc) Totals:		600	600
				<u>R36</u>	<u>Grant: State, Local</u>			
53,667	53,667	53,000	53,167	204-00-00-3095	Lottery Funds - Ag Dept.		56,000	56,000
53,667	53,667	53,000	53,167		Grant: State, Local Totals:		56,000	56,000
				<u>R37</u>	<u>Grant, Donation: Private</u>			
0	2,550	0	0	204-00-00-3130	Fair Donations		0	0
0	2,550	0	0		Grant, Donation: Private Totals:		0	0
				<u>R55</u>	<u>Transfer Revenue</u>			
0	0	50,000	60,000	204-00-00-3085	Fee from County Depts		55,000	5,000
0	0	50,000	60,000		Transfer Revenue Totals:		55,000	5,000
				<u>R65</u>	<u>Other Resources (Restr)</u>			
126	-52	0	65	204-00-00-3020	Interest on Investments		50	50
2,500	0	0	0	204-00-00-3110	Insurance Proceeds		0	0
0	145	0	0	204-00-00-3120	Miscellaneous Income		0	0
2,626	93	0	65		Other Resources (Restr) Totals:		50	50
116,712	89,284	125,384	131,306		General Fair REVENUES TOTALS:		136,792	86,792
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
1,993	874	500	965	204-01-00-3260	Storage Rentals		800	800
61,610	58,516	65,000	42,212	204-01-00-3261	Rentals		60,000	60,000
2,873	2,780	2,800	900	204-01-00-3262	Camping		3,500	3,500
23,145	18,700	50,000	30,700	204-01-00-3280	Deposits on Rentals		25,000	25,000
89,621	80,870	118,300	74,777		Fees, Lic, Perm, Fines, Totals:		89,300	89,300
				<u>R37</u>	<u>Grant, Donation: Private</u>			
200	0	0	0	204-01-00-3272	Fundraisers		0	25,000
200	0	0	0		Grant, Donation: Private Totals:		0	25,000
				<u>R65</u>	<u>Other Resources (Restr)</u>			
400	0	0	0	204-01-00-3254	Concert Revenue		0	0
9,000	9,885	13,000	9,050	204-01-00-3271	Track Lease		13,000	13,000
9,400	9,885	13,000	9,050		Other Resources (Restr) Totals:		13,000	13,000
99,221	90,755	131,300	83,827		Operations REVENUES TOTALS:		102,300	127,300

Columbia County

Fair Board Fund

Account: 204

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E2	Materials and Services			
2,149	2,540	2,500	1,956	204-01-00-4310	Telephone		3,500	3,500
4,030	3,488	2,000	2,567	204-01-00-4321	Office Supplies & Expense		800	800
2,233	1,825	2,100	1,249	204-01-00-4322	Copy Mach Maint & Supplies		2,100	2,100
4,416	6,541	5,500	212	204-01-00-4360	Supplies & Janitorial		5,500	5,500
13,782	13,997	14,000	10,103	204-01-00-4511	Electricity		15,000	15,000
6,344	9,092	6,500	6,023	204-01-00-4512	Fuel - Utilities		6,500	6,500
529	4,054	3,750	9,965	204-01-00-4513	Water		4,000	4,000
4,330	5,447	4,700	4,181	204-01-00-4514	Garbage Service		5,500	5,500
25,708	33,684	35,000	20,197	204-01-00-4516	Repairs and Maintenance		40,000	40,000
2,648	3,817	3,800	2,200	204-01-00-4540	Computer Maint		5,000	5,000
14,157	15,400	16,978	17,116	204-01-00-4588	Insurance and Fidelity Bonds		15,228	15,228
5,784	3,225	4,000	3,653	204-01-00-4701	Advertising and Publicity		4,500	4,500
192	121	300	61	204-01-00-4710	Mileage		500	500
5,164	8,546	6,000	1,899	204-01-00-4715	Vehicle Expense		6,200	6,200
3,684	3,546	5,000	2,574	204-01-00-4720	Conferences and Training		5,500	5,500
29,163	22,112	30,000	27,660	204-01-00-4722	Refunds		12,000	12,000
960	1,060	1,000	1,060	204-01-00-4730	Membership Dues		1,000	1,000
45,583	45,370	35,000	39,869	204-01-00-4841	Contract Labor		38,000	38,000
0	0	2,000	705	204-01-00-4901	Other Expense		0	0
170,857	183,864	180,128	153,250	Materials and Services Totals:			170,828	170,828
				E5	Transfer Exp			
21,675	19,855	37,338	25,976	204-01-00-4593	Central Administrative Charges		22,402	26,814
21,675	19,855	37,338	25,976	Transfer Exp Totals:			22,402	26,814
				E6	Contingencies			
0	0	128,493	0	204-01-00-5401	Operating Contingencies		49,827	5,416
0	0	128,493	0	Contingencies Totals:			49,827	5,416
192,532	203,719	345,959	179,225	Operations TOTALS:			243,057	203,057
				R25	Fees, Lic, Perm, Fines,			
84,755	93,579	100,000	84,550	204-02-00-3250	Fair Admissions		95,000	95,000
48,252	56,178	49,000	47,272	204-02-00-3251	Concessions		45,000	45,000
1,111	4,235	4,400	2,161	204-02-00-3252	Entry Fees		2,500	2,500
71,404	64,724	98,000	42,781	204-02-00-3253	Sponsorships		85,000	60,000
25,118	8,396	0	0	204-02-00-3256	Concert Revenue		0	40,000
2,899	2,604	2,900	3,074	204-02-00-3257	Open Horse Show Rev		2,800	2,800
4,225	3,050	4,000	1,775	204-02-00-3258	Jr. Rodeo Rev		2,000	2,000
6,122	4,574	5,000	2,410	204-02-00-3262	Camping		3,000	3,000
243,886	237,340	263,300	184,023	Fees, Lic, Perm, Fines, Totals:			235,300	250,300
				R27	Fee,Srvce Chrg (Stat/Loc)			
24,473	23,211	28,000	24,333	204-02-00-3254	Parking Revenue		25,000	25,000
41,678	41,600	45,000	21,909	204-02-00-3255	Carnival Fees		50,000	50,000
66,151	64,811	73,000	46,242	Fee,Srvce Chrg (Stat/Loc) Totals:			75,000	75,000
				R37	Grant, Donation: Private			
0	0	5,000	0	204-02-00-3272	Fundraiser		0	0
0	0	5,000	0	Grant, Donation: Private Totals:			0	0
310,037	302,151	341,300	230,265	County Fair REVENUES TOTALS:			310,300	325,300

Columbia County

Fair Board Fund

Account: 204

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E2	Materials and Services			
1,142	1,190	1,500	613	204-02-00-4321	Office Supplies & Exps		700	700
9,171	8,005	8,000	7,513	204-02-00-4401	Tickets and Office Contract		8,000	8,000
10,348	13,271	9,500	9,466	204-02-00-4402	Labor Contracts		11,000	11,000
33,766	34,878	35,000	35,232	204-02-00-4405	Rodeo Contract		40,000	40,000
3,478	3,245	2,800	1,453	204-02-00-4411	Premium Awards (Open)		2,000	2,000
2,115	1,587	1,200	2,149	204-02-00-4412	Ribbons and Trophies		2,000	2,000
1,693	1,071	1,100	1,485	204-02-00-4413	Judges Meals and Travel		1,200	1,200
1,517	1,289	2,500	2,198	204-02-00-4441	Professional Services		2,500	2,500
47,130	11,619	4,000	6,385	204-02-00-4444	Printing and Advertising		10,000	10,000
26,030	14,827	15,000	6,729	204-02-00-4451	Security		8,000	8,000
641	2,125	2,125	1,625	204-02-00-4454	Superintendent Services		2,100	2,100
964	761	1,100	1,550	204-02-00-4455	Judges Services		2,300	2,300
42,434	55,397	30,000	32,083	204-02-00-4456	Rental Expense		35,000	35,000
1,257	830	600	1,378	204-02-00-4457	Open Horse Show Xps		750	750
800	600	600	550	204-02-00-4458	Jr. Rodeo Xps		750	750
85,191	83,362	60,000	58,431	204-02-00-4503	Entertainment & Other Shows		50,000	80,000
7,671	11,633	12,000	8,738	204-02-00-4514	Garbage Service		12,000	12,000
7,905	6,304	6,000	5,600	204-02-00-4515	Restroom Services		10,000	10,000
9,195	9,067	9,000	8,421	204-02-00-4572	Parking		10,000	10,000
292,448	261,061	202,025	191,598	Materials and Services Totals:			208,300	238,300
292,448	261,061	202,025	191,598	County Fair TOTALS:			208,300	238,300
				E3	Capital Outlay			
8,749	0	35,000	28,511	204-03-00-5010	Equipment Expenditure		50,000	50,000
0	0	15,000	51,071	204-03-00-5020	Facilities Improvement		50,000	50,000
8,749	0	50,000	79,582	Capital Outlay Totals:			100,000	100,000
8,749	0	50,000	79,582	Capital TOTALS:			100,000	100,000
				R15	Beginning Bal (Grants, Rsrve)			
0	25	0	2,412	204-06-00-3004	Rodeo Court Begin Balance		1,965	1,965
0	25	0	2,412	Beginning Bal (Grants, Rsrve) Totals:			1,965	1,965
				R37	Grant, Donation: Private			
745	10,774	10,000	6,017	204-06-00-3500	Rodeo Court Revenue		5,000	5,000
745	10,774	10,000	6,017	Grant, Donation: Private Totals:			5,000	5,000
745	10,799	10,000	8,429	Rodeo Court REVENUES TOTALS:			6,965	6,965
				E2	Materials and Services			
720	8,387	10,000	3,872	204-06-00-4600	Rodeo Court Expense		5,000	5,000
720	8,387	10,000	3,872	Materials and Services Totals:			5,000	5,000
720	8,387	10,000	3,872	Rodeo Court TOTALS:			5,000	5,000
526,715	492,990	607,984	453,827	FUND REVENUES			556,357	546,357
494,449	473,167	607,984	454,277	FUND EXPENSES			556,357	546,357
32,266	19,823	0	-449	Fairboard Fund Totals:			0	0

Commission on Children and Families

Fund 205

Local Commissions (Commissions) were formalized in 1994. They have been in place since 1979. Funding for all Local Commissions ended June 30, 2013. Statutes regarding Local Commissions were repealed effective January 1, 2014. All state management and funds have been transferred to the Oregon Department of Education (ODE) Early Learning Division (ELD) or the Youth Development Division (YDD). In 2014, under the direction of the Board of County Commissioners, the Commission on Children and Families began the process of operating under a County Ordinance.

The ELD completed the process to create an Early Learning hub which includes Columbia, Clatsop and Tillamook Counties. Healthy Start (now Healthy Families) funds were to be transferred to the hub for management. Healthy Families is a regional program (Columbia and Clatsop Counties), with funding flowing through the CCF via an Intergovernmental Agreement (IGA) between the County and ELD.

This fund closed in FY16.

Oregon Budget Law requires presentation of information for financial activity in the prior two closed fiscal years and for this reason the data is included.

Columbia County

Commsn Children and Families Account: 205

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	3,366
Total Beginning Balance	0	0	0	0	3,366
Intergovernmental	0	0	0	0	34,258
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	31
Current Year Restricted	0	0	0	0	34,288
Transfers from County Funds	0	0	0	0	9,706
Current Year Other Resources	0	0	0	0	9,706
Total Available Resources	0	0	0	0	47,360
<u>Expenditures</u>					
Salary	0	0	0	0	5,265
Benefits	0	0	0	0	472
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	0	0	5,738
Materials & Services	0	0	0	0	41,622
Capital	0	0	0	0	0
Program Budget	0	0	0	0	47,360
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	0	47,360
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	0	0	0	47,360
Ending Fund Balance	0	0	0	0	0
No Mos Operating Reserve					0

Authorized Positions - Full Time Equivalents

FY18	0.00
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."

	FY19 Budg beginning	FY18 Actual 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	574	602	584
Assigned (cumulative PERS reserve)				0	1,041	0	0	0
Restricted Fund Program Resources				3,366	19,003	51,956	85,777	78,757
Grant or Special Purpose				0	0	0	0	0
Total Fund Balance				3,366	20,043	52,530	86,379	79,341
Ending Fund Balance				NA	3,366	20,043	52,530	86,379

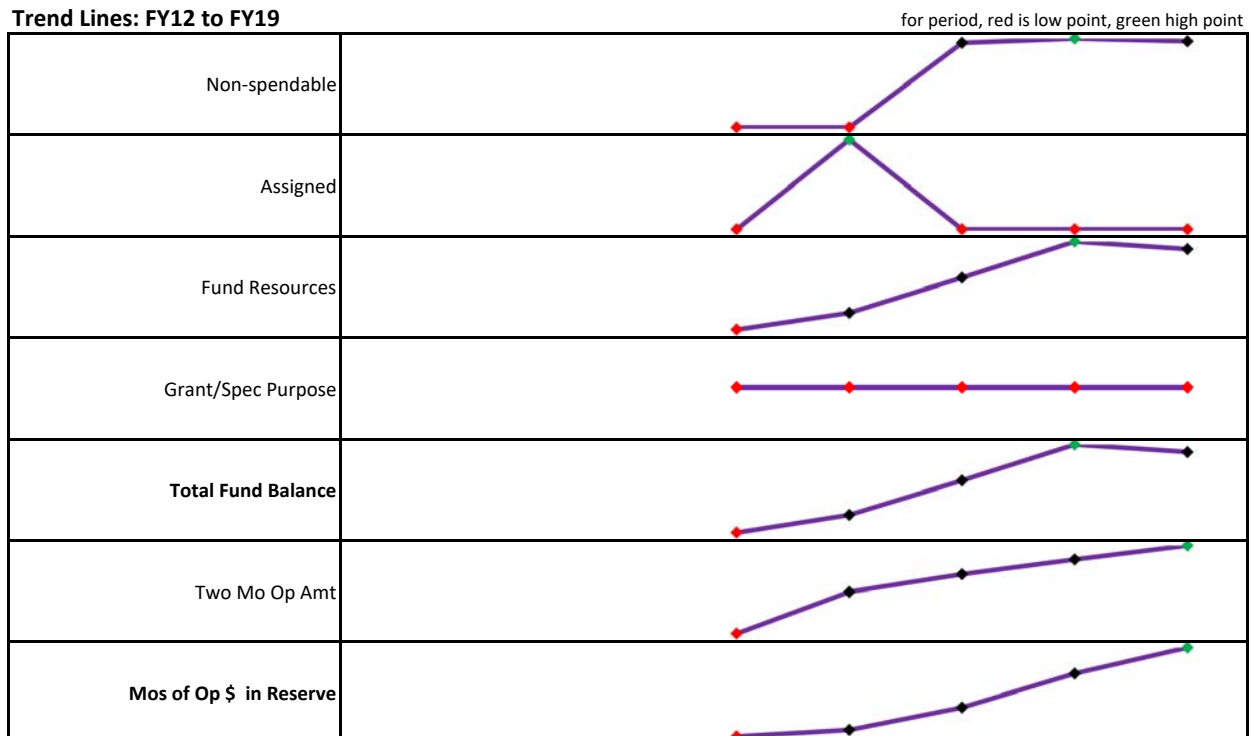
County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. **205 was exempt.**

	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost				7,893	37,831	50,453	61,039	71,075
Months of Operating \$ in Reserve				NA	0.18	0.79	1.72	2.43
Compliant with Policy?				NA	NA	NA	NA	NA
Operating Reserve Trend				NA	Declining	Declining	Declining	Improving

Looking ahead: Commission on Children and Family Fund closed in FY16. Services are delivered differently going forward.

	FY19 for 20	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	0.85	1.00	2.08	2.83

Trend Lines: FY12 to FY19



Columbia County

Commsn on Children and Families

Account: 205

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	0	0	0	0 205-00-00-3002	Assigned Beginning Cash Bal		0	0
3,366	0	0	0	0 205-00-00-3004	Restricted Cash Bal		0	0
3,366	0	0	0		Beginning Bal (Grants, Rsrve) Totals:		0	0
				R35	Grant: Federal			
3,718	0	0	0	0 205-00-00-3068	Medicaid Earnings		0	0
3,718	0	0	0		Grant: Federal Totals:		0	0
				R36	Grant: State, Local			
30,540	0	0	0	0 205-00-00-3060	State Commiss Children & Fam		0	0
30,540	0	0	0		Grant: State, Local Totals:		0	0
				R55	Transfer Revenue			
9,706	0	0	0	0 205-00-00-3080	Transfer from General Fund		0	0
0	0	0	0	0 205-00-00-3086	PERS Reserve		0	0
9,706	0	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
-13	0	0	0	0 205-00-00-3020	Interest on Investments		0	0
44	0	0	0	0 205-00-00-3120	Misc Revenue		0	0
31	0	0	0		Other Resources (Restr) Totals:		0	0
47,360	0	0	0		REVENUES TOTALS:		0	0
				E1	Personal Services			
5,265	0	0	0	0 205-01-00-4002	CCCCF Director		0	0
403	0	0	0	0 205-01-00-4102	FICA Tax		0	0
27	0	0	0	0 205-01-00-4103	Workers' Compensation Ins.		0	0
2	0	0	0	0 205-01-00-4105	WBF		0	0
41	0	0	0	0 205-01-00-4106	Unemployment Insurance		0	0
5,738	0	0	0		Personal Services Totals:		0	0
				E2	Materials and Services			
7,525	0	0	0	0 205-01-00-4324	Medicaid Expenses		0	0
0	0	0	0	0 205-01-00-4329	Commission Supplies & Expenses		0	0
33,947	0	0	0	0 205-01-00-4330	Grants Program		0	0
0	0	0	0	0 205-01-00-4331	Special Projects Funding		0	0
150	0	0	0	0 205-01-00-4588	Property Liability Ins.		0	0
41,622	0	0	0		Materials and Services Totals:		0	0
47,360	0	0	0		EXPENDITURES TOTALS:		0	0
47,360	0	0	0		FUND REVENUES		0	0
47,360	0	0	0		FUND EXPENSES		0	0
0	0	0	0		Comm on Children and Families Totals:		0	0

Pass Through Grants Fund 208

This fund exists 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.

In addition, 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Receive and disburse mental health tax revenue	Service <u> X </u> Engagement _____ Connection <u> X </u> Innovation _____	<u>Service</u> – perform treasury function to be best possible steward of the public resources and meet compliance requirements <u>Connection</u> – support the work of local partners in mental health and developmental disabilities service delivery to vulnerable members of our community
2) Maintain high service standard in all grant management operations	Service <u> X </u> Engagement _____ Connection <u> X </u> Innovation _____	<u>Service</u> – perform program management, compliance, and financial activity with high professional standards and in accordance with grant contracts and relevant rules and fiscal norms <u>Connection</u> – create and deploy new tools and resources for staff and community volunteers that improves ability to execute our fiscal duties consistently and hit compliance requirements in all departments

The FY19 proposed budget covers one programs activity: \$55,000 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.

FY2017-2018 Accomplishments

Approximately \$54,000 in state mental health tax funds were received and disbursed in a timely manner to CCMH, the historic partner of the County for mental health and addiction services.

A federal Community Development Block Grant for \$300,000 in housing assistance will be finalized in FY18. The CAT-County team completed grant compliance work in advance of the programmatic work with home owners and plans to finish disbursement of the funds to eligible families that have carried out approved housing improvements.

Columbia County

Direct Grant Pass Throughs Account: 208

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	0	0	0	0
Total Beginning Balance	0	0	0	0	0
Intergovernmental	55,000	328,373	277,500	71,932	45,303
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	55,000	328,373	277,500	71,932	45,303
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	55,000	328,373	277,500	71,932	45,303
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	55,000	328,373	277,500	71,932	45,303
Capital	0	0	0	0	0
Program Budget	55,000	328,373	277,500	71,932	45,303
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	55,000	328,373	277,500	71,932	45,303
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	55,000	328,373	277,500	71,932	45,303
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.

	FY19 Budg beginning	FY18 Actual 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	0
Assigned	0	0	0	0	0	0	0	0
Restricted Fund Program Resources	0	0	0	0	0	0	0	220,295
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	0	0	0	0	0	0	0	220,295
Ending Fund Balance	0	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.**

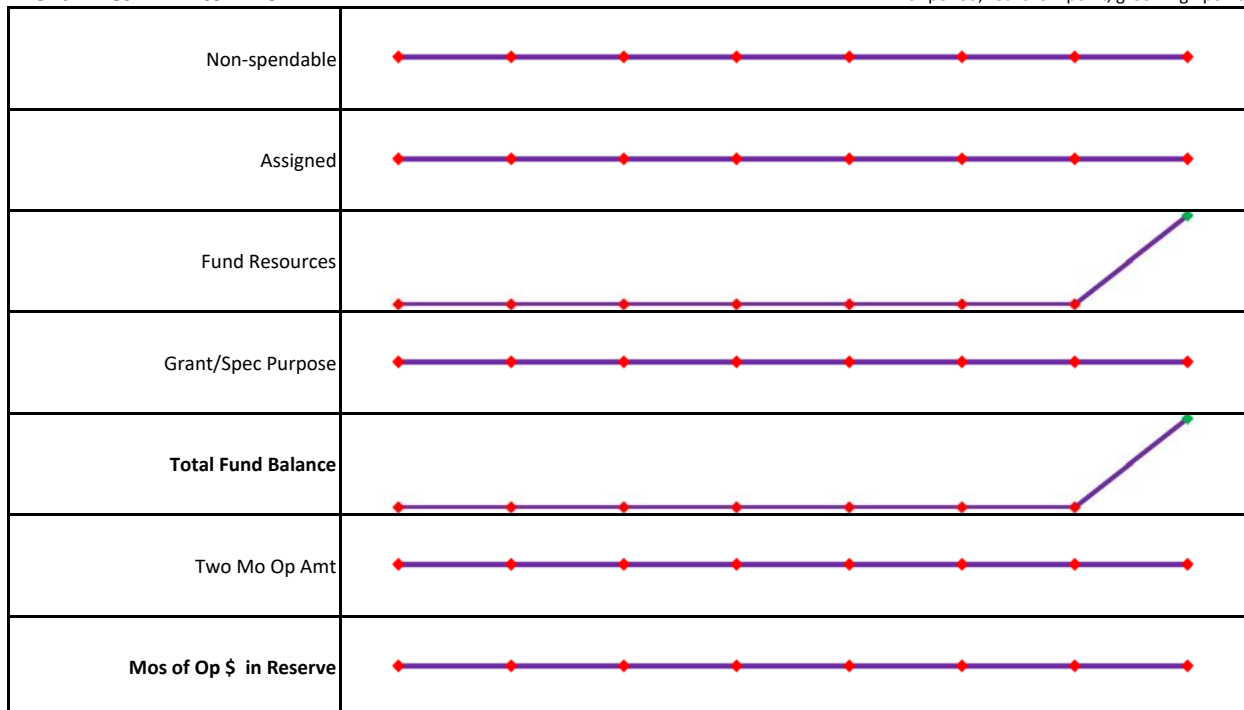
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA	NA

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

	FY19 for 20	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	NA

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Direct Grant Pass Throughs

Account: 208

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R36</u>	<u>Grant: State, Local</u>			
45,303	46,305	52,000	23,873	208-02-00-3065	Mental Health Tax Receipts		55,000	55,000
45,303	46,305	52,000	23,873	Grant: State, Local Totals:			55,000	55,000
45,303	46,305	52,000	23,873	REVENUES TOTALS:			55,000	55,000
				<u>E2</u>	<u>Materials and Services</u>			
45,303	46,305	52,000	23,873	208-02-00-4921	Mental Health Tax		55,000	55,000
45,303	46,305	52,000	23,873	Materials and Services Totals:			55,000	55,000
45,303	46,305	52,000	23,873	EXPENDITURES TOTALS:			55,000	55,000
				<u>R35</u>	<u>Grant: Federal</u>			
0	25,627	225,500	244,772	208-04-00-3800	OEDD-Comm Dev Block Grant		0	0
0	25,627	225,500	244,772	Grant: Federal Totals:			0	0
0	25,627	225,500	244,772	CDBG REVENUES TOTALS:			0	0
				<u>E2</u>	<u>Materials and Services</u>			
0	25,627	225,500	244,772	208-04-00-4940	OEDD-Comm Dev Block Grant		0	0
0	25,627	225,500	244,772	Materials and Services Totals:			0	0
0	25,627	225,500	244,772	CDBG EXPENDITURES TOTALS:			0	0
45,303	71,932	277,500	268,645	FUND REVENUES			55,000	55,000
45,303	71,932	277,500	268,645	FUND EXPENSES			55,000	55,000
0	0	0	0	Direct Pass Through Totals:			0	0

Surveyor's Office Corner Preservation Fund 209

In Oregon, the responsibility for corner restoration falls onto the County Surveyor. ORS 209.070 (5, 6) requires the County Surveyor to “establish or reestablish and maintain all Public Land Survey Corners . . .” and “. . . when so established or reestablished, such corners shall be recognized as the legal and permanent corners.” Corner restoration and maintenance, in one form or another, has been performed by the Columbia County Surveyor since 1854.

The value of a properly perpetuated Corner is immeasurable and was the motivation for legislative action. In 1985, Oregon Legislature authorized the Public Land Corner Preservation Fund (ORS 203.148). This action offered the Counties the opportunity to create a fund collected from deed recording and deposited in a dedicated fund to restore “Public Land Corners”. The title “Public Land Corners” comes from the historic designation and is not limited to publicly owned lands. It actually refers to the beginning of the Public Land Survey System (PLSS) initiated in 1785 to define the land of the United States of America lying west of the original 13 Colonies. In 1986, per Ordinance 86-2, adopted January 22, 1986, Columbia County took advantage of the legislation and created a Corner Preservation Fund. This fund continues to supplement the Columbia County Corner Restoration program, allowing the County to make accurate and thorough decisions on PLSS corners.

I estimate the County has 2,040 PLSS corners to maintain, some never visited. The majority of the PLSS corners established in this County are between the 1850 to 1900 era and where commonly monumented with wood posts and stones. These PLSS corners are the foundation of our land and control all deeds, plats, roads, easements, title insurance and boundary surveys.

Typical Restoration:

- Research – half to full day of records research.
- Right of Entry – Per ORS 209.015. “. . . The county surveyor shall not enter upon or establish any permanent survey monument upon any property without first providing notice . . .” verbal notice or a door hanger meets this requirement; if by door hanger, we must wait 24 hrs.
- Locates – All PLSS corners restored within developed areas must have utilities located before the ground is penetrated.
- GPS Control – All PLSS corners restored by the County will have an accurate coordinate established for use in our GIS control layer and corner perpetuation.
- Monument – All PLSS corners restored by the County will be monumented with a galvanized iron pipe and a 3 ¼” aluminum cap stamped appropriately for identification.
- Record of Survey - All PLSS corners restored by the County will have a recorded record stating the complete history of the corner, evidence found and references added.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Strategic plan	Service _____ Engagement ___ Connection <u>x</u> Innovation <u>x</u>	<u>Connection</u> – Speak to other departments to align goals and create synergy. <u>Innovation</u> – Through planning, we can find ways to become more efficient.
2) Create an online request form for Corner Restoration	Service _____x Engagement <u>x</u> Connection _____ Innovation <u>x</u>	Service - Provides the public a convenient method to request services. – Allows the Surveyor’s Office to listen to the public while receiving valuable information on corners.
3) Restore 40 Corners.	Service <u>X</u> Engagement _____ Connection _____ Innovation <u>x</u>	<u>Service</u> – Provides the public accurate and less expensive methods to survey boundaries, legal descriptions and develop. <u>Innovation</u> – Increasing the number of restorations creates efficiency.
4) Continue to add Corner Records to the County Web Map	Service <u>X</u> Engagement _____ Connection _____ Innovation <u>x</u>	<u>Service</u> – Provides the public an easy and convenient way to research. <u>Innovation</u> – Faster for the public and reduces staff time.

The above goals have a direct correlation with staff levels. In addition to the County Surveyor, on October 9, 2017, the Surveyor’s office added a new full time team member, funded 55% by Corner Preservation Fund, bringing the total to .75 FTE. The additional staff has allowed our office to create a consistent program and we look forward to the future.

Our primary focus will continue to be PLSS corners of high concern, with priority given to those within designated areas needing more control for our Parcel Fabric pilot project.

The Surveyor’s office is creating an efficient way to group requested corners in preparation of creating an online request form. The intent is to have a quick way to locate other corners of need when responding to requests. This will increase efficiency by using common GPS control for multiple corners and reduce travel time.

FY2017-2018 Accomplishments

- Restored and or remonumented all ten property corners around Wilkerson County Park. In addition, we also ran a half mile of property line between the park and the Oregon Dept. of Forestry setting carsonite posts online for future timber harvesting. (Serve, Proactive)
- Worked with GIS staff to create a new GIS layer to add Bearing Tree Records to the Web Map. (Innovative, Connect, build partnerships)
- Through a collaborative effort between GIS, Roads, the Surveyor’s Office and a summer intern, all Road Jackets are scanned and 60% of them are now linked to the Web Map. (Connect, Listen, Proactive)

- Through research and price negotiation, we have reduced the raw material (pipe and rebar) cost per monument from \$10.41 to \$5.23. (Integrity, Responsible Government)
- Made progress in addressing office workflow, organization, filing etc., from years of an under staffed department. (Resourceful)
- Perfect field safety record since 2008. (Integrity, Responsible, Resourceful)

Columbia County

Corner Restoration Fund Account: 209

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	233,254	213,166	209,197	162,127	152,755
Total Beginning Balance	233,254	213,166	209,197	162,127	152,755
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	105,000	100,536	97,475	97,024	89,686
Other Resources	0	0	0	1,638	972
Current Year Restricted	105,000	100,536	97,475	98,662	90,657
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	338,254	313,701	306,672	260,788	243,412
<u>Expenditures</u>					
Salary	48,834	35,159	35,159	17,119	41,336
Benefits	27,107	22,152	22,152	7,534	19,309
PR Transfers (PERS Bond & Reserve)	1,705	2,371	2,371	1,797	5,123
Personnel	77,646	59,681	59,681	26,450	65,768
Materials & Services	13,948	7,425	6,760	5,289	2,043
Capital	5,000	2,500	2,500	0	0
Program Budget	96,594	69,606	68,942	31,739	67,811
Debt	0	0	0	0	0
Transfers Out (admin alloc)	16,290	10,840	10,840	15,884	13,475
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	112,884	80,447	79,782	47,623	81,286
Fund Contingency	225,371	0	226,890	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	338,254	80,447	306,672	47,623	81,286
Ending Fund Balance	0	233,254	0	213,166	162,127
No Mos Operating Reserve	29.53	41.71	40.98	80.59	28.69

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	0.75
FY18 (no furloughs)	0.58
FY17 (no furloughs)	0.58
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."

	FY19 Budg beginning	FY18 Actual 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	1,301	1,640	1,642	1,262
Assigned (cumulative PERS reserve)	0	0	0	0	2,670	0	0	0
Restricted Fund Program Resources	233,254	213,166	162,127	152,755	194,433	264,187	324,299	396,412
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	233,254	213,166	162,127	152,755	198,404	265,827	325,941	397,673
Ending Fund Balance	225,371	233,254	213,166	162,127	152,755	198,404	265,827	325,941

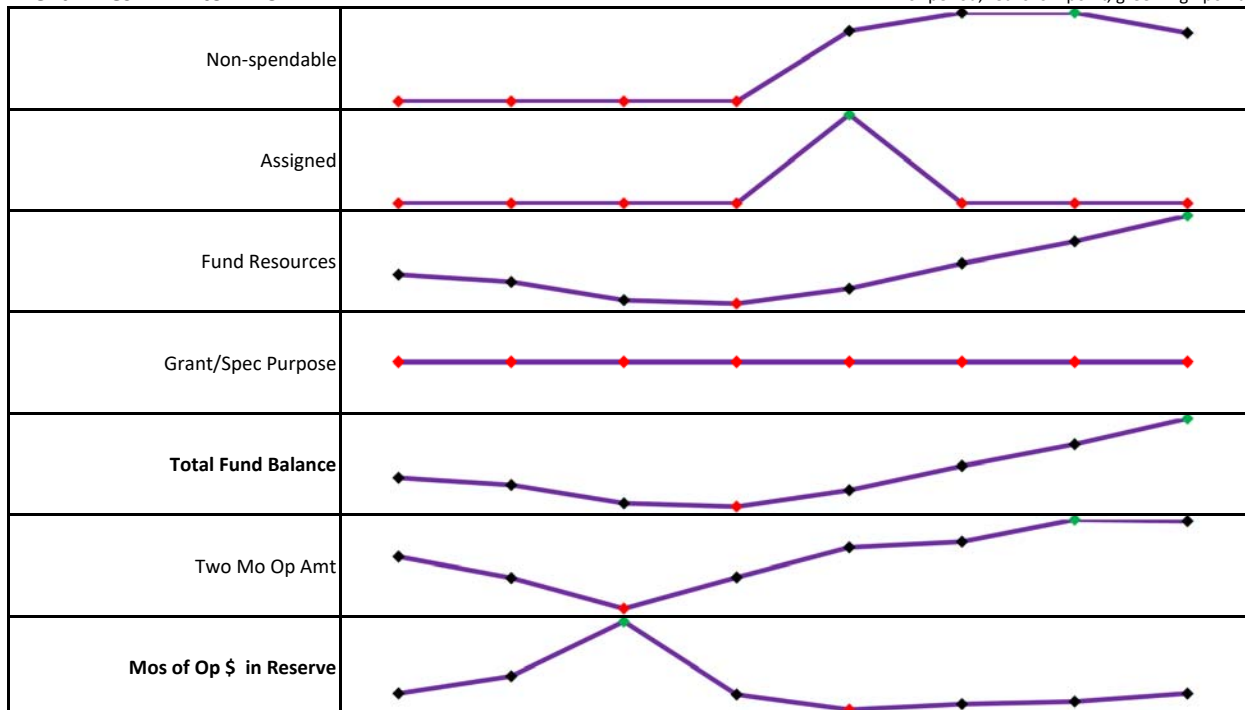
County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	15,266	11,184	5,290	11,302	17,025	18,126	22,404	22,124
Months of Operating \$ in Reserve	29.53	41.71	80.59	28.69	17.94	21.89	23.73	29.46
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Improving	Improving	Declining	Declining	Declining	Declining

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

	FY19 for 20	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	28.06	30.56	38.12	61.30	27.03	22.84	29.15	28.95

Trend Lines: FY12 to FY19



Columbia County		Corner Restoration Fund				Account: 209			
Special Revenue Fund Detail									
2016	2017	2018	2018			2019	2019	2019	
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed	
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>				
152,755	162,127	209,197	213,166	209-00-00-3004	Restricted Cash Bal		234,004	233,255	
152,755	162,127	209,197	213,166	Beginning Bal (Grants, Rsrve) Totals:			234,004	233,255	
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>				
89,686	97,024	97,475	66,078	209-00-00-3060	Public Land Preservation Fees		105,000	105,000	
89,686	97,024	97,475	66,078	Fees, Lic, Perm, Fines, Totals:			105,000	105,000	
				<u>R65</u>	<u>Other Resources (Restr)</u>				
972	1,638	0	780	209-00-00-3020	Interest on Investments		0	0	
972	1,638	0	780	Other Resources (Restr) Totals:			0	0	
243,412	260,788	306,672	280,024	REVENUES TOTALS:			339,004	338,255	
				<u>E1</u>	<u>Personal Services</u>				
41,004	17,119	17,770	11,653	209-01-00-4009	County Surveyor	0.20	18,206	18,464	
332	0	17,389	10,925	209-01-00-4049	Survey Technician	0.55	27,210	30,369	
0	0	0	3	209-01-00-4090	Overtime		0	0	
2,008	801	2,528	628	209-01-00-4101	PERS ER		3,265	3,511	
3,011	1,250	2,690	1,699	209-01-00-4102	FICA/Medicare		3,474	3,736	
215	38	187	82	209-01-00-4103	Worker's Compensation		205	211	
11,362	4,404	14,444	6,714	209-01-00-4104	Insurance		18,975	16,695	
13	5	18	9	209-01-00-4105	WBF		23	24	
239	8	176	1	209-01-00-4106	Unemployment Insurance Pool		0	0	
2,460	1,027	2,110	524	209-01-00-4109	PERS EE 6%		2,725	2,930	
60,646	24,653	57,310	32,239	Personal Services Totals:			0.75	74,084	75,941
				<u>E2</u>	<u>Materials and Services</u>				
9	8	200	0	209-01-00-4321	Office Supplies		800	800	
0	1,033	2,500	0	209-01-00-4350	Small Equip Computers		2,000	2,000	
1,227	242	500	12	209-01-00-4360	Supplies		750	750	
400	0	600	0	209-01-00-4525	Software		1,500	1,500	
0	0	1,500	0	209-01-00-4531	Computer Equipment		1,500	1,500	
220	135	310	225	209-01-00-4588	GL and Property Insurance		248	248	
87	47	600	0	209-01-00-4711	Vehicle Fuel		750	750	
0	0	300	0	209-01-00-4714	Vehicle Maintenance		400	400	
0	0	0	0	209-01-00-4720	Conf + Training		1,500	1,500	
100	0	250	0	209-01-00-4730	Membership dues		500	500	
0	3,825	0	0	209-01-00-4841	Temp & Contract Services		4,000	4,000	
2,043	5,289	6,760	238	Materials and Services Totals:			13,948	13,948	
				<u>E3</u>	<u>Capital Outlay</u>				
0	0	2,500	0	209-01-00-5002	Equipment		5,000	5,000	
0	0	2,500	0	Capital Outlay Totals:			5,000	5,000	
				<u>E5</u>	<u>Transfer Exp</u>				
3,318	1,300	2,371	637	209-01-00-4107	PERS Bond		3,063	3,293	
1,804	496	0	0	209-01-00-4108	PERS 822		0	-1,588	
13,475	15,884	10,840	7,227	209-01-00-4593	Central Administrative Charges		12,881	16,290	
18,597	17,680	13,211	7,863	Transfer Exp Totals:			15,944	17,995	
				<u>e6</u>	<u>Contingencies</u>				
0	0	226,890	0	209-01-00-5401	Operating Contingencies		230,029	225,371	
0	0	226,890	0	Contingencies Totals:			230,029	225,371	
81,286	47,623	306,672	40,341	EXPENDITURES TOTALS:			0.75	339,004	338,255
243,412	260,788	306,672	280,024	FUND REVENUES			339,004	338,255	
81,286	47,623	306,672	40,341	FUND EXPENSES			0.75	339,004	338,255
162,127	213,166	0	239,684	Corner Preservation Fund Totals:			0	0	

Inmate Benefit 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.

FY2018-2019 Goals and Highlights

The Inmate Benefit Fund continues to grow.

FY2017-2018 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

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	207,479	172,102	190,506	118,271	30,157
Total Beginning Balance	207,479	172,102	190,506	118,271	30,157
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	111,720	105,141	113,549	98,113	147,571
Current Year Restricted	111,720	105,141	113,549	98,113	147,571
Transfers from County Funds	500	770	819	361	48
Current Year Other Resources	500	770	819	361	48
Total Available Resources	319,699	278,013	304,874	216,745	177,776
<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	65,000	60,034	60,025	44,643	59,505
Capital	0	0	0	0	0
Program Budget	65,000	60,034	60,025	44,643	59,505
Debt	0	0	0	0	0
Transfers Out (admin alloc)	750	500	500	0	0
Transfers Out (fund pymts)	15,000	10,000	10,000	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	80,750	70,534	70,525	44,643	59,505
Fund Contingency	238,949	0	234,349	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	319,699	70,534	304,874	44,643	59,505
Ending Fund Balance	0	207,479	0	172,102	118,271
No Mos Operating Reserve	44.11	41.47	46.85	46.26	23.85

Authorized Positions - Full Time Equivalents

FY19	0.00
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."

	FY19 Budg beginning	FY18 Actual 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	774	813	644
Assigned (cumulative PERS reserve)	0	0	0	0	1,018	0	0	0
Restricted Fund Program Resources	207,479	172,102	118,271	30,157	26,129	44,103	67,086	56,983
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	207,479	172,102	118,271	30,157	27,147	44,877	67,899	57,627
Ending Fund Balance	238,949	207,479	172,102	118,271	30,157	27,147	44,877	67,899

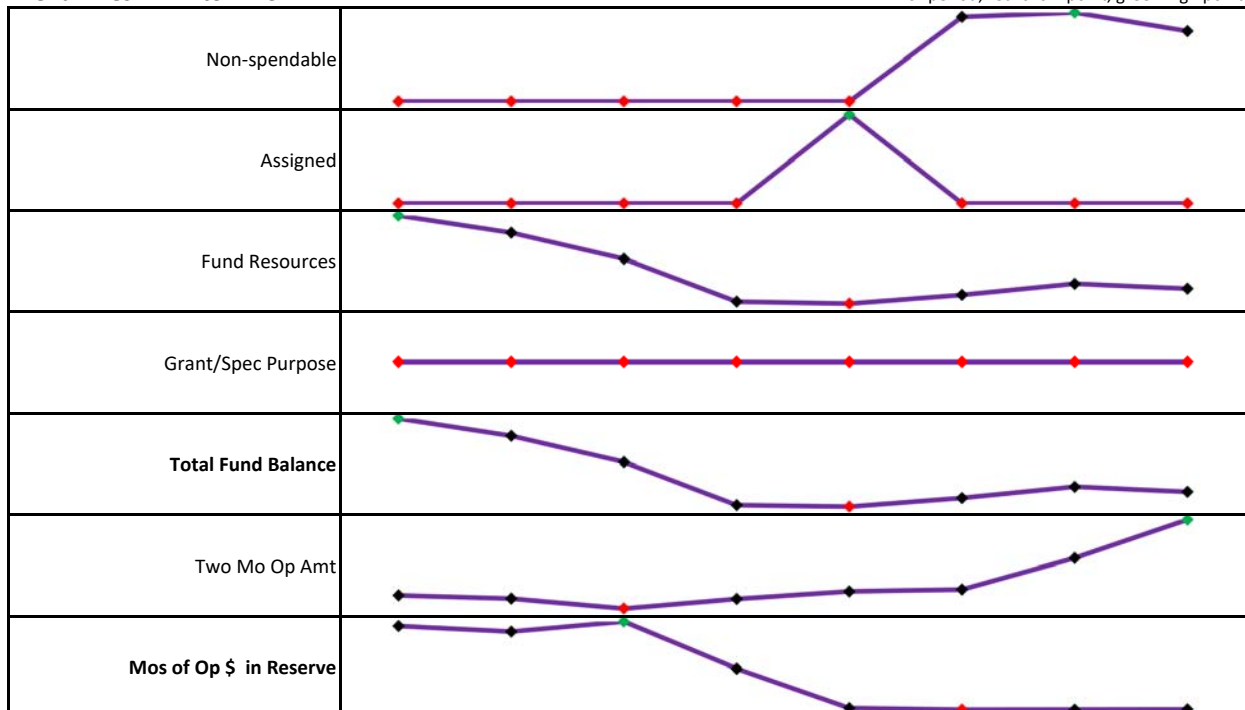
County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	10,833	10,006	7,441	9,917	11,856	12,355	20,424	30,328
Months of Operating \$ in Reserve	44.11	41.47	46.26	23.85	5.09	4.39	4.39	4.48
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Improving	Declining	Improving	Improving	Improving	Declining	Declining	Declining

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

	FY19 for 20	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	44.11	38.30	34.40	31.79	6.08	4.41	7.14	6.57

Trend Lines: FY12 to FY19



Columbia County

Inmate Benefit Fund

Account: 210

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>			
30,157	118,271	190,506	172,102	210-00-00-3004	Restricted Cash Bal		207,479	207,479
30,157	118,271	190,506	172,102		Beginning Bal (Grants, Rsrve) Totals:		207,479	207,479
				<u>R65</u>	<u>Other Resources (Restr)</u>			
197	807	200	736	210-00-00-3020	Interest on Investments		500	500
30,896	28,183	30,000	19,957	210-00-00-3061	Commissary Profits Rev		29,000	29,000
24,379	20,676	24,174	29,301	210-00-00-3062	Telephone Commission		24,000	24,000
57,409	30,875	40,200	17,925	210-00-00-3063	Phone Card Sales		40,000	40,000
48	361	819	768	210-00-00-3065	Adjudication and Fines		500	500
262	191	263	66	210-00-00-3066	Copies		250	250
1,961	2,747	2,340	833	210-00-00-3067	Envelope		3,000	3,000
280	189	0	25	210-00-00-3068	Facility Sold		200	200
1,516	1,719	1,982	853	210-00-00-3069	Haircut		1,500	1,500
1,306	807	1,051	314	210-00-00-3070	Hygiene Kit		800	800
46	23	37	5	210-00-00-3071	IDs		20	20
157	52	83	82	210-00-00-3072	Legal Copies		50	50
2,812	2,805	3,990	431	210-00-00-3073	Medical		2,500	2,500
0	639	617	424	210-00-00-3074	Medical Kyte		600	600
302	874	953	611	210-00-00-3075	Medical Visit		800	800
689	1,923	516	1,775	210-00-00-3076	Medications		1,500	1,500
10,227	5,602	7,144	4,256	210-00-00-3077	Processing Fee		7,000	7,000
9	0	0	147	210-00-00-3078	Special Diet		0	0
15,122	0	0	0	210-00-00-3120	Misc Revenue		0	0
147,619	98,474	114,367	78,509		Other Resources (Restr) Totals:		112,220	112,220
177,776	216,745	304,874	250,612		REVENUES TOTALS:		319,699	319,699
				<u>E2</u>	<u>Materials and Services</u>			
62	2,960	25	3,163	210-01-00-4360	Supplies		0	0
0	841	0	0	210-01-00-4363	Aramark Commissary Expense		0	0
59,443	40,842	60,000	17,297	210-01-00-4379	Inmate Benefit Expense		65,000	65,000
59,505	44,643	60,025	20,460		Materials and Services Totals:		65,000	65,000
				<u>E5</u>	<u>Transfer Exp</u>			
0	0	500	333	210-01-00-4593	Admin Alloc		750	750
0	0	10,000	0	210-01-00-5331	Transfer to Jail - Program		15,000	15,000
0	0	10,500	333		Transfer Exp Totals:		15,750	15,750
				<u>E6</u>	<u>Contingencies</u>			
0	0	234,349	0	210-01-00-5401	Operating Contingencies		238,949	238,949
0	0	234,349	0		Contingencies Totals:		238,949	238,949
59,505	44,643	304,874	20,794		EXPENDITURES TOTALS:		319,699	319,699
177,776	216,745	304,874	250,612		FUND REVENUES		319,699	319,699
59,505	44,643	304,874	20,794		FUND EXPENSES		319,699	319,699
118,271	172,102	0	229,818		Inmate Benefit Expense Fund Totals:		0	0

Courthouse Security 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
Assure security of Courts in the County Courthouse	Service <u> X </u> Engagement <u> </u> Connection <u> </u> Innovation <u> </u>	<u>Service</u> – provide security at the Courthouse to protect the public, judges and other state and county staff

The State of Oregon provides the largest revenue source for this activity. Total revenue for the year is anticipated to be \$36,000 with expenses of \$37,000.

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 \$137,000 available in FY19 is 74% of the total annual expense budget, allowing the fund to invest in other projects should they emerge during the year.

FY2017-2018 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 FY18 the transfer to the jail to cover the cost of deputies at the Courthouse and to transport prisoners remained \$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

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	147,625	157,515	132,445	131,385	118,560
Total Beginning Balance	147,625	157,515	132,445	131,385	118,560
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	22,257	22,257	39,168	51,035	39,073
Other Resources	1,000	1,000	1,000	1,244	756
Current Year Restricted	23,257	23,257	40,168	52,279	39,830
Transfers from County Funds	13,200	14,174	9,200	8,654	7,315
Current Year Other Resources	13,200	14,174	9,200	8,654	7,315
Total Available Resources	184,081	194,946	181,813	192,318	165,705
<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	107	0
Capital	10,000	10,000	10,000	0	0
Program Budget	13,500	13,500	13,500	107	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	33,773	33,822	34,418	34,697	34,319
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	47,273	47,322	47,918	34,803	34,319
Fund Contingency	136,808	0	133,895	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	184,081	47,322	181,813	34,803	34,319
Ending Fund Balance	0	147,625	0	157,515	131,385
No Mos Operating Reserve	469.06	506.14	459.07	500	500

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.

	FY19 Budg beginning	FY18 Actual 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	0
Assigned	0	0	0	0	0	0	0	0
Restricted Fund Program Resources	147,625	157,515	131,385	118,560	93,806	91,932	68,883	68,363
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	147,625	157,515	131,385	118,560	93,806	91,932	68,883	68,363
Ending Fund Balance	136,808	147,625	157,515	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.

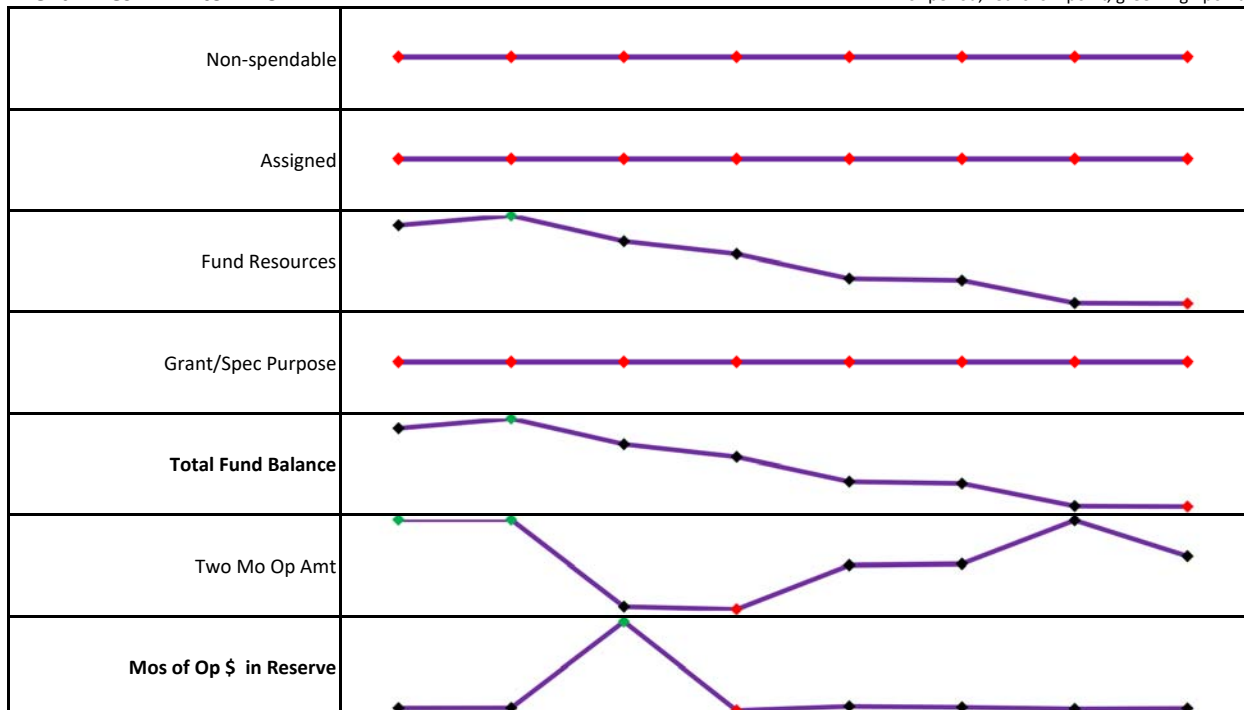
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	583	583	18	0	287	296	579	344
Months of Operating \$ in Reserve	469.06	506.14	17,726.55	NA	826.01	634.54	317.57	400.29
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	NA	NA	NA	Improving	Improving	Declining	Declining

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

	FY19 for 20	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	469.06	506.14	540.05	14,785.91	NA	653.54	621.86	237.95

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

CourtHouse Security Fund

Account: 211

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R15</u>	<u>Beginning Bal (Grants, Rsrve)</u>			
118,560	131,385	132,445	157,515	211-00-00-3004	Restricted Cash Bal		147,625	147,625
118,560	131,385	132,445	157,515		Beginning Bal (Grants, Rsrve) Totals:		147,625	147,625
				<u>R36</u>	<u>Grant: State, Local</u>			
39,073	51,035	39,168	16,936	211-00-00-3090	Payments from Court Fines		22,257	22,257
39,073	51,035	39,168	16,936		Grant: State, Local Totals:		22,257	22,257
				<u>R55</u>	<u>Transfer Revenue</u>			
7,315	8,654	9,200	9,158	211-00-00-3085	Justice Court Transfer		13,200	13,200
7,315	8,654	9,200	9,158		Transfer Revenue Totals:		13,200	13,200
				<u>R65</u>	<u>Other Resources (Restr)</u>			
756	1,244	1,000	554	211-00-00-3020	Interest on Investments		1,000	1,000
756	1,244	1,000	554		Other Resources (Restr) Totals:		1,000	1,000
165,705	192,318	181,813	184,164		REVENUES TOTALS:		184,081	184,081
				<u>E2</u>	<u>Materials and Services</u>			
0	107	3,500	0	211-01-00-4360	Supplies/Security Off.Support		3,500	3,500
0	107	3,500	0		Materials and Services Totals:		3,500	3,500
				<u>E3</u>	<u>Capital Outlay</u>			
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
				<u>E5</u>	<u>Transfer Exp</u>			
2,319	2,697	2,418	1,040	211-00-00-4910	Administrative Fee 5%		1,773	1,773
32,000	32,000	32,000	16,000	211-01-00-5331	Transfer to Jail		32,000	32,000
34,319	34,697	34,418	17,040		Transfer Exp Totals:		33,773	33,773
				<u>E6</u>	<u>Contingencies</u>			
0	0	133,895	0	211-01-00-5401	Operating Contingencies		136,809	136,809
0	0	133,895	0		Contingencies Totals:		136,809	136,809
34,319	34,803	181,813	17,040		EXPENDITURES TOTALS:		184,081	184,081
165,705	192,318	181,813	184,164		FUND REVENUES		184,081	184,081
34,319	34,803	181,813	17,040		FUND EXPENSES		184,081	184,081
131,385	157,515	0	167,123		Courthouse Security Expense Totals:		0	0

Law Library Fund 213

The Columbia County Law Library fund is controlled by ORS 9.185, which directs that “each Oregon county shall operate a law library at a location that is convenient and available at reasonable hours...” The state collects fees for civil actions that are filed in Oregon, and allocates the monies to the counties for law library operation, according to statute.

Columbia County contracts with Columbia County Legal Aid for library services and space, presently located at 270 S. First St. in St. Helens. The facility is available for use on a 24/7 basis for Columbia County attorneys and for public use on a regularly scheduled basis.

CCLL is conforming with a nationwide movement to provide Equal Access to Justice by expanding its availability to the public, particularly self-represented litigants and the low-income community. CCLL now features a section of Forms and Information for the public, as well as legal self-help guides and computers equipped to help the general public with legal research. A law librarian is available during hours that CCLL is open to the public to assist members of the public.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Provide legal materials and support for local community at large.	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<u>Service, Engagement, Connection, and Innovation</u> : With a regular schedule of hours that the law library is staffed and open to the public, print and digital resource materials that are relevant and useful to the community, and evening workshops on a variety of legal topics, CCLL is serving, engaging, and connecting with the local community. Our monthly workshops are the first of their kind in the state and are serving as a model for other Oregon counties.
2) Maintain and increase services for the local legal community	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<u>Service, Engagement, and Connection</u> : By providing updated and relevant print and digital legal resources that are requested and approved by the local legal community, we are helping Columbia County attorneys in their practice areas. We have purchased a number of Continuing Legal Education CDs and DVDs to loan out to local bar members. We focus our new acquisitions on important resource materials that local practitioners often cannot afford on their own. We also participate in Columbia County Bar meetings and host CLE sessions here at CCLL when possible. Our Law Library Committee is composed of local attorneys that help us stay connected to local attorneys and their needs.

FY2017-2018 Accomplishments

CCLL has developed a series of Lawyer in the Law Library workshops that take place one evening each month. Each workshop is presented in the law library by a local lawyer, on a topic

relevant to the non-lawyer members of the county. The workshops are free and open to the public, and have been increasingly popular, often drawing 30 or more attendees.

In addition to its outreach to the community at large, CCLL has expanded its collection of printed and on-line legal resource materials that are relevant to the local legal community. We maintain open communication with local attorneys to purchase materials that help them stay up to date in their specific areas of practice.

Columbia County

Law Library Account: 213

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	98,890	125,810	126,922	144,188	150,872
Total Beginning Balance	98,890	125,810	126,922	144,188	150,872
Intergovernmental	41,168	41,168	40,405	42,089	42,089
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	1,200	1,200	700	1,219	978
Current Year Restricted	42,368	42,368	41,105	43,308	43,067
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	141,258	168,178	168,028	187,496	193,939
<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	60,840	60,788	64,548	58,938	42,429
Capital	8,000	8,000	8,000	2,248	7,321
Program Budget	68,840	68,788	72,548	61,187	49,751
Debt	0	0	0	0	0
Transfers Out (admin alloc)	3,362	500	500	500	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	72,202	69,288	73,048	61,687	49,751
Fund Contingency	69,056	0	94,980	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	141,258	69,288	168,028	61,687	49,751
Ending Fund Balance	0	98,890	0	125,810	144,188
No Mos Operating Reserve	13.62	19.52	17.66	25.62	40.78

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."

	FY19 Budg beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	15,362	16,764	5,956	0	0	0	2,088
Assigned	0	0	0	0	0	0	0	0
Restricted Fund Program Resources	98,890	110,448	127,424	144,916	150,858	155,247	147,585	143,160
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	98,890	125,810	144,188	150,872	150,858	155,247	147,585	145,248
Ending Fund Balance	69,056	98,890	125,810	144,188	150,872	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.

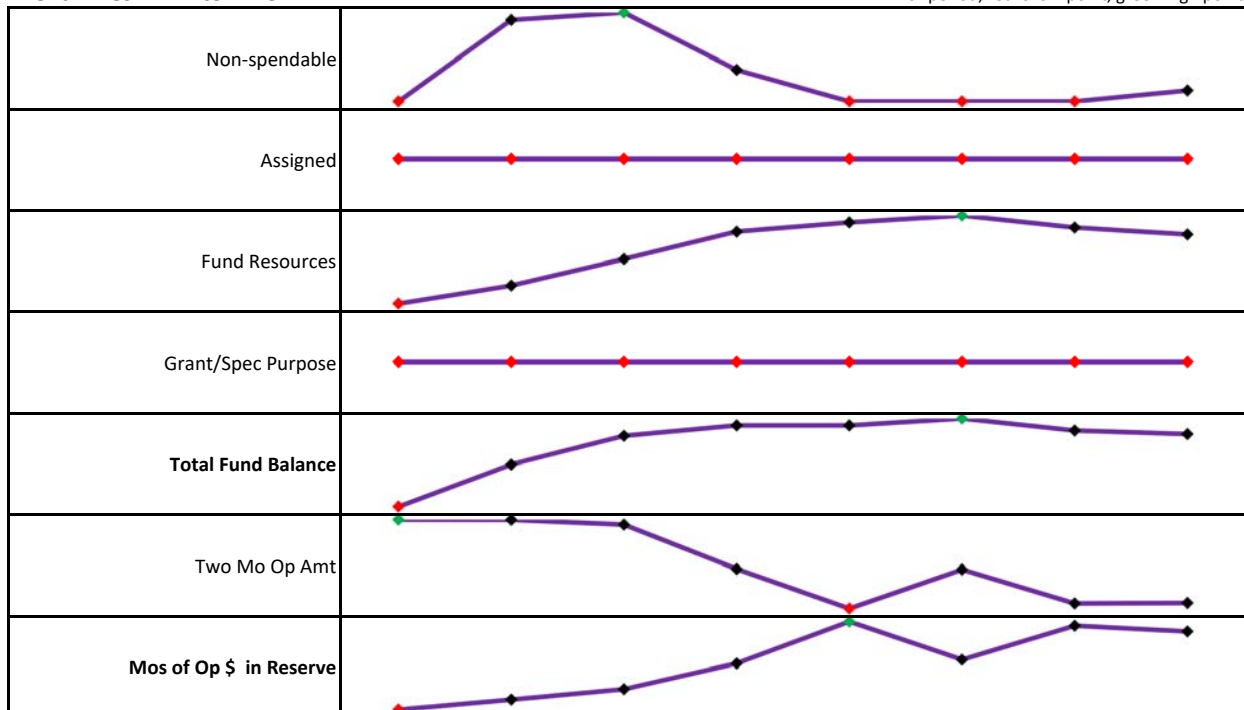
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	10,140	10,131	9,823	7,072	4,614	7,033	4,931	4,961
Months of Operating \$ in Reserve	13.62	19.52	25.62	40.78	65.39	42.90	62.97	59.50
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Declining	Declining	Improving	Declining	Improving	Improving

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

	FY19 for 20	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	13.61	19.50	21.80	25.94	40.99	65.39	44.15	59.86

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Law Library

Account: 213

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
144,916	127,424	126,922	110,448	213-00-00-3004	Restricted Cash Bal		98,890	98,890
5,956	16,764	0	15,362	213-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
150,872	144,188	126,922	125,810		Beginning Bal (Grants, Rsrve) Totals:		98,890	98,890
				R36	Grant: State, Local			
42,089	42,089	40,405	41,168	213-00-00-3250	Filing Fees		41,168	41,168
42,089	42,089	40,405	41,168		Grant: State, Local Totals:		41,168	41,168
				R65	Other Resources (Restr)			
978	1,219	700	466	213-00-00-3020	Interest on Investments		1,200	1,200
978	1,219	700	466		Other Resources (Restr) Totals:		1,200	1,200
193,939	187,496	168,028	167,444		REVENUES TOTALS:		141,258	141,258
				E2	Materials and Services			
0	0	2,735	0	213-01-00-4310	Telephone/Misc Supplies		0	0
0	0	5,500	0	213-01-00-4531	Computer Supplies		0	0
18,900	18,900	18,900	14,175	213-01-00-4580	Rent		19,025	19,025
587	535	690	526	213-01-00-4588	Property Liability Ins.		578	578
21,145	30,550	30,723	46,085	213-01-00-4753	Contract Services		30,723	30,723
1,798	8,953	6,000	3,802	213-01-00-4974	Law Publications		10,514	10,514
42,429	58,938	64,548	64,587		Materials and Services Totals:		60,840	60,840
				E3	Capital Outlay			
5,432	0	0	0	213-01-00-5001	Computer & Furnishings		0	0
1,889	2,248	8,000	1,190	213-01-00-5028	Books		8,000	8,000
7,321	2,248	8,000	1,190		Capital Outlay Totals:		8,000	8,000
				E5	Transfer Exp			
0	500	500	333	213-01-00-4593	Central Administrative Charges		2,796	3,362
0	0	0	0	213-01-00-5313	Transfer to Mediation		0	0
0	500	500	333		Transfer Exp Totals:		2,796	3,362
				E6	Contingencies			
0	0	94,980	0	213-01-00-5401	Operating Contingencies		69,622	69,056
0	0	94,980	0		Contingencies Totals:		69,622	69,056
49,751	61,687	168,028	66,111		EXPENDITURES TOTALS:		141,258	141,258
193,939	187,496	168,028	167,444		FUND REVENUES		141,258	141,258
49,751	61,687	168,028	66,111		FUND EXPENSES		141,258	141,258
144,188	125,810	0	101,333		Law Library Fund Totals:		0	0

Unmet Needs Vernonia Flood Recovery Fund 215

The Unmet Needs Committee was 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.

This fund closed in FY17.

Oregon Budget Law requires presentation of information for financial activity in the prior two closed fiscal years and for this reason the data is included.

Columbia County

Vernonia Flood Recov Unmet Needs Account: 215

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	9,548	103,602
Total Beginning Balance	0	0	0	9,548	103,602
Intergovernmental	0	0	0	0	-10,983
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	85	58
Current Year Restricted	0	0	0	85	-10,925
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	0	0	9,633	92,678
<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	9,633	83,130
Capital	0	0	0	0	0
Program Budget	0	0	0	9,633	83,130
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	9,633	83,130
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	0	0	9,633	83,130
Ending Fund Balance	0	0	0	0	9,548
No Mos Operating Reserve					

Fund Balance Analysis and Trends: Proposed Budget Data

Needs Vernonia Flood Recovery (closed FY17)

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." FY17 is the final year of this project.

	FY19 Budg beginning	FY18 Actual 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	690,323	606,644
Assigned			0	0	0	0	0	0
Restricted Fund Program Resources			9,548	9,490	17,904	8,715	(23,513)	(10,092)
Grant or Special Purpose			0	0	0	0	0	0
Total Fund Balance			9,548	9,490	17,904	8,715	666,810	596,552
Ending Fund Balance			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.**

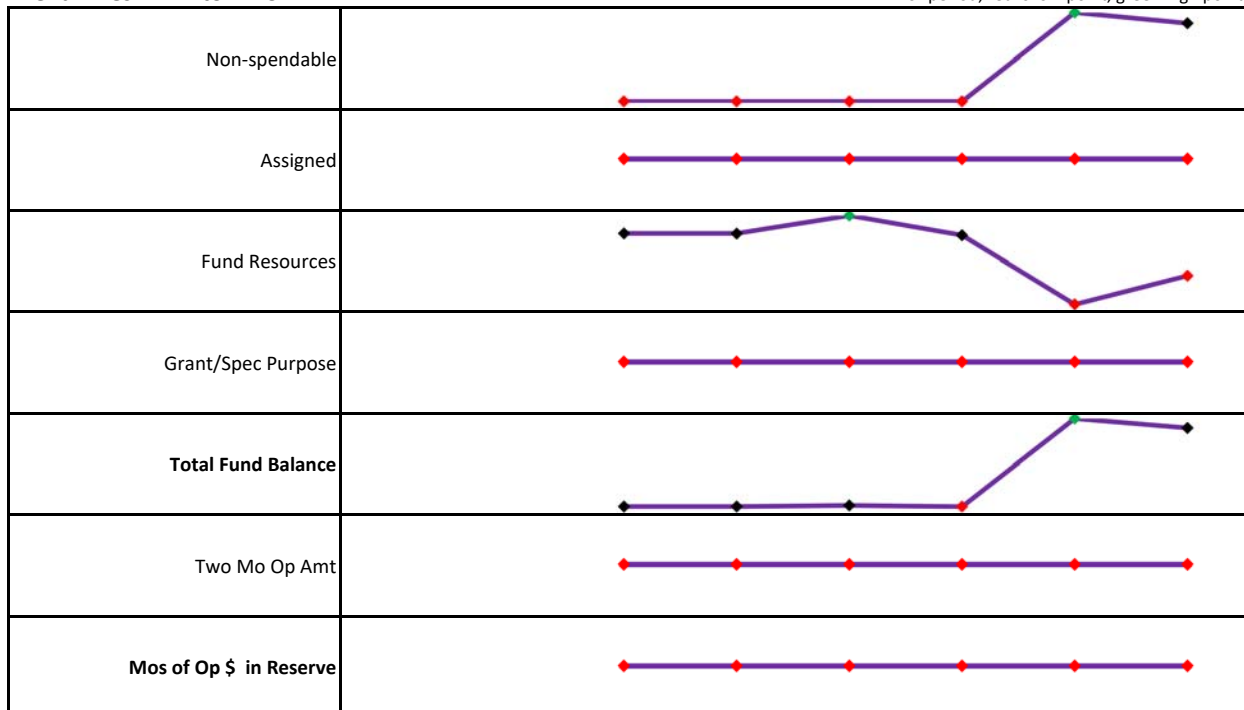
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost			NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve			NA	NA	NA	NA	NA	NA
Compliant with Policy?			NA	NA	NA	NA	NA	NA
Operating Reserve Trend			NA	NA	NA	NA	NA	NA

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

	FY19 for 20	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

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County **Vernonia Flood Recov Unmet Needs** **Account: 215**

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
9,490	9,548	0	0	215-00-00-3004	Restricted Cash Bal		0	0
94,113	0	0	0	215-00-02-3005	FEMA Escrow Beg Bal		0	0
103,602	9,548	0	0		Beginning Bal (Grants, Rsrve) Totals:		0	0
				R35	Grant: Federal			
-10,983	0	0	0	215-00-12-3852	FEMA 1824 Vernonia Senior Ctr		0	0
-10,983	0	0	0		Grant: Federal Totals:		0	0
				R65	Other Resources (Restr)			
58	85	0	0	215-00-00-3020	Interest on Investments		0	0
58	85	0	0		Other Resources (Restr) Totals:		0	0
92,678	9,633	0	0		REVENUES TOTALS:		0	0
				E2	Materials and Services			
0	9,633	0	0	215-00-00-4994	Pass Through Expense		0	0
83,130	0	0	0	215-00-12-4973	FEMA 1824 Vernonia Senior Ctr		0	0
83,130	9,633	0	0		Materials and Services Totals:		0	0
83,130	9,633	300,000	0		EXPENDITURES TOTALS:		0	0
92,678	9,633	0	0		FUND REVENUES		0	0
83,130	9,633	300,000	0		FUND EXPENSES		0	0
9,548	0	-300,000	0		Unmet 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Complete the Rainier Transit Facility	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Enhanced Transit Service for North County residents; A literal point of Connection to County services and resources; An Innovative link to Transit Services in neighboring counties and communities.
2) Continue Advances in Cash Handling and Bus Pass/Voucher Services	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Service is improved through increased safety of riders and drivers; Improved Engagement with local community groups and employers; Innovative use of locked fareboxes and access to online ticket and pass purchasing.
3) Complete Staffing Transition with Hires of Transit Administrator and Accounting Specialist	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input checked="" type="checkbox"/> Innovation <input type="checkbox"/>	Transitioning to a staff of professional full-time County employees will improve Services by having a more team-oriented approach and better communication and prioritizing among staff. Transit staff will be more Engaged with their role in the County, and Connection with the community will benefit through greater outreach and involvement.
4) Establish, Document and Maintain Best Practices for Grant Administration, Compliance and Reporting	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	Innovative and efficient practices will lead to better Service for County residents and greater funding opportunities for the Transit Department.

FY2017-2018 Accomplishments

Currently, CC Rider provides seven fixed-route transit lines. Two of these lines are primarily commuter lines and are the lines with the highest ridership throughout our service. One line is an intercity service; one line is a local “flex” fixed route; and the remaining three lines serve smaller communities in North and West Columbia County. The remaining service is CC Rider’s Dial-a-Ride.

In March 2018 a public RFP process successfully identified a viable contractor and budget for completion of the Rainier Transit Center. The planning process with the City of Rainier was

completed in January 2017. This project was originally awarded a grant from the Oregon Transportation Commission for \$542,646 in Connect Oregon funds. 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. The project is slated for substantial completion in December 2018.

We selected a new contractor for operations (MTR Western) in the prior year and have established a very good working relationship with them.

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.

Coordination with the North West Oregon Transit Alliance continues. This partnership connects five NW Oregon Transit Agencies in five different counties for better transit connectivity in NW Oregon. Since FY 15 we've enjoyed an Inter-City grant from the Oregon Department of Transportation that has allowed Sunset Empire Transportation and Columbia County to jointly operate a route that goes from Portland Amtrak/Greyhound station to Astoria, connecting in Rainier. Weekend service has been reestablished with this grant, and the service connects riders with Amtrak and Greyhound in Longview/Kelso Washington. This grant is again available through the 2018-19 biennium.

CC Rider currently has a new 32-passenger bus being constructed and is awaiting bids on a new 10 passenger or three wheelchair bus. Recent grant awards for two 16-20 passenger vehicles were just announced for which bid proposals will be developed over the coming 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. Grant funding for these larger buses is being reduced making these vehicles prohibitively expensive. CC Rider is examining ways to go outside the grant process and buy used and reconditioned buses.

CC Rider is working toward formalizing numerous transit stops within the city of Scappoose. The city awarded CC Rider \$1,314 to place transit stop signs at CC Rider stops within the city. Currently, CC Rider has 23 transit stops within the city. Of these 23 stops, only 3 have proper signage designating them as transit stops. These are at HWY 30 and Laurel St (Post Office); HWY 30 and Havlik Dr; and NE 1st and NE Prairie Sts.

In addition to the placement of transit stop signs in the city of Scappoose, CC Rider also purchased 14 transit shelters from the Salem-Keizer Transit District. These shelters will be placed throughout the CC Rider service area at high-use transit stops, where currently there is no protection from the elements.

General ridership has been stagnant over the past year and community contributions and fare revenues have not grown as hoped, hindering the system's ability to address capacity issues for special needs transportation services. 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.

Columbia County

Transit: Columbia County Rider Account: 216

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	107,563	396,515	252,392	150,049	400,347
Total Beginning Balance	107,563	396,515	252,392	150,049	400,347
Intergovernmental	2,414,180	1,873,415	2,077,794	1,514,566	958,337
Fees, Permits, Fines, Service Charges	432,160	433,211	394,161	454,928	443,295
Other Resources	4,000	1,711	6,500	306	2,810
Current Year Restricted	2,850,340	2,308,337	2,478,455	1,969,800	1,404,443
Transfers from County Funds	80,000	80,000	80,000	480,000	80,000
Current Year Other Resources	80,000	80,000	80,000	480,000	80,000
Total Available Resources	3,037,902	2,784,852	2,810,847	2,599,850	1,884,790
<u>Expenditures</u>					
Salary	155,660	141,305	168,065	68,122	88,379
Benefits	83,923	38,917	85,470	19,425	16,304
PR Transfers (PERS Bond & Reserve)	5,435	5,894	11,333	5,376	3,831
Personnel	245,018	186,115	264,868	92,923	108,514
Materials & Services	2,185,890	1,246,446	1,439,038	1,677,315	1,350,520
Capital	373,749	752,976	615,189	364,655	218,860
Program Budget	2,804,658	2,185,537	2,319,095	2,134,893	1,677,893
Debt	0	0	0	0	0
Transfers Out (admin alloc)	106,549	91,752	91,752	68,442	56,848
Transfers Out (fund pymts)	0	400,000	400,000	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,911,207	2,677,289	2,810,847	2,203,335	1,734,741
Fund Contingency	126,695	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	3,037,902	2,677,289	2,810,847	2,203,335	1,734,741
Ending Fund Balance	0	107,563	0	396,515	150,049
No Mos Operating Reserve	0.63	0.9	0	2.69	1.23

Authorized Positions - Full Time Equivalents

FY19	2.50
FY18	2.99
FY17	2.99
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."

	FY19 Budg beginning	FY18 Actual 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	800	0	0	482	373	0
Assigned (cumulative PERS reserve)	0	0	0	0	1,610	0	0	0
Restricted Fund Program Resources	107,563	396,515	149,249	400,347	165,123	142,012	0	0
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	107,563	396,515	150,049	400,347	166,733	142,494	373	0
Ending Fund Balance	126,695	107,563	396,515	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.

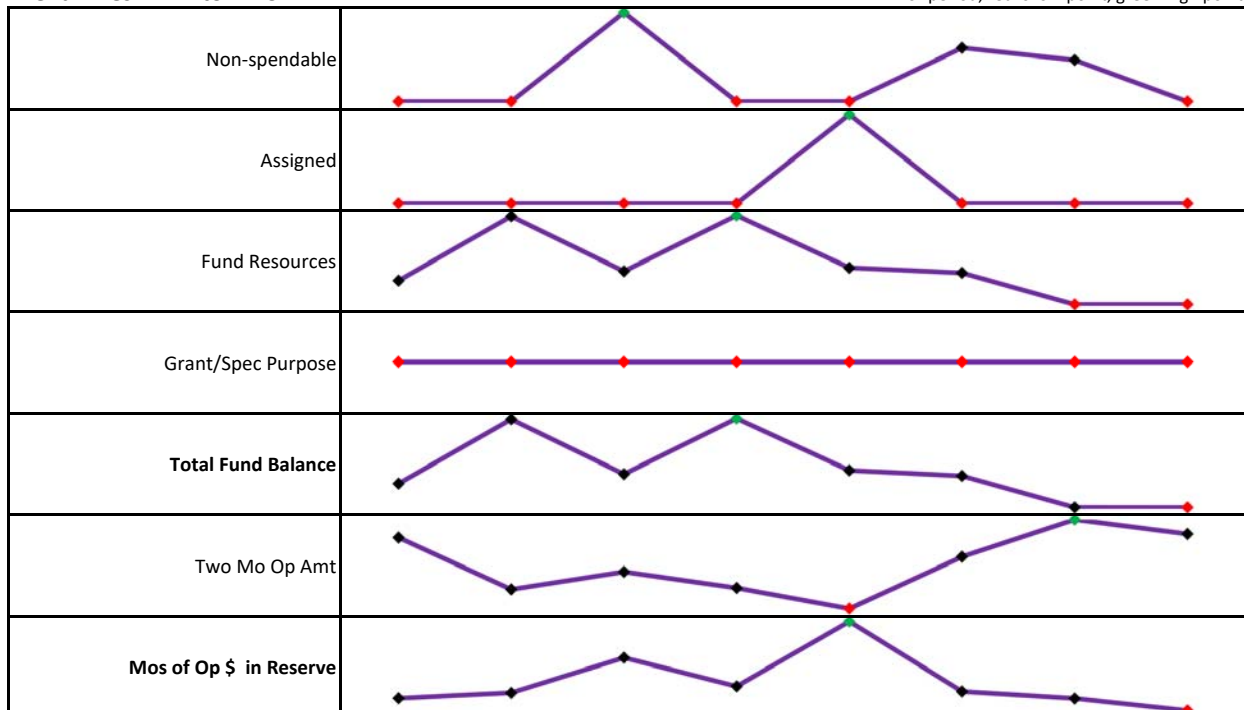
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	405,151	238,760	295,040	243,172	176,963	343,192	462,760	416,206
Months of Operating \$ in Reserve	0.63	0.90	2.69	1.23	4.52	0.97	0.62	0.00
Compliant with Policy?	no	no	yes	no	yes	no	no	no
Operating Reserve Trend	Declining	Declining	Declining	Improving	Improving	Improving	Improving	Declining

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

	FY19 for 20	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	0.58	0.53	3.32	1.01	3.29	1.87	0.83	0.00

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Transit: Columbia County Rider

Account: 216

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
400,347	149,249	252,392	396,515	216-00-00-3004	Restricted Cash Bal		136,050	107,563
0	800	0	0	216-00-00-3005	Non-spendable Beg'ng Cash Bal		0	0
400,347	150,049	252,392	396,515		Beginning Bal (Grants, Rsrve) Totals:		136,050	107,563
				R25	Fees, Lic, Perm, Fines,			
246,159	242,655	205,001	159,904	216-00-00-3250	Fare Revenue		250,000	225,000
12,950	11,250	6,000	8,650	216-00-00-3348	Advertising Revenue		10,000	9,000
259,109	253,905	211,001	168,554		Fees, Lic, Perm, Fines, Totals:		260,000	234,000
				R35	Grant: Federal			
59,124	80,291	75,000	32,092	216-00-00-3090	NW Ride Center-Medic. Revenue		80,000	80,000
1,440	12	0	0	216-00-00-3851	ODOT Federal Misc Revenue		0	0
60,564	80,303	75,000	32,092		Grant: Federal Totals:		80,000	80,000
				R36	Grant: State, Local			
0	12,000	0	1,314	216-00-00-3085	Community Transp Contributions		0	0
0	0	193,451	0	216-00-00-3240	BETC Credit		0	0
15,500	3,058	15,000	0	216-00-00-3265	Community Contributions		0	0
0	0	0	0	216-00-00-3611	STFD Funds		0	0
151,460	151,458	123,790	92,841	216-00-00-3700	STF State Transportation Fund		123,790	123,790
23,375	15,710	0	0	216-00-04-3851	STO - ODOT		0	0
190,335	182,226	332,241	94,155		Grant: State, Local Totals:		123,790	123,790
				R37	Grant, Donation: Private			
66	0	0	0	216-00-00-3500	Donations		0	0
66	0	0	0		Grant, Donation: Private Totals:		0	0
				R55	Transfer Revenue			
80,000	480,000	80,000	40,000	216-00-00-3080	Transfer from General Fund		80,000	80,000
80,000	480,000	80,000	40,000		Transfer Revenue Totals:		80,000	80,000
				R65	Other Resources (Restr)			
1,372	26	500	-856	216-00-00-3020	Interest on Investments		0	0
1,373	280	4,000	81	216-00-00-3120	Misc Revenue		4,000	4,000
0	0	2,000	0	216-00-00-3122	Sale Surplus Assets		0	0
2,744	306	6,500	-775		Other Resources (Restr) Totals:		4,000	4,000
993,166	1,146,789	957,134	730,541		REVENUES TOTALS:		683,840	629,353

Columbia County

Transit: Columbia County Rider

Account: 216

Special Revenue Fund Detail

2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E1	Personal Services			
57,630	42,424	69,733	53,038	216-00-00-4013	Transit Administrator	1.00	73,612	74,694
30,649	25,587	31,359	21,452	216-00-00-4016	Transit Program Coord	0.50	33,101	33,584
0	0	66,974	0	216-00-00-4054	Accounting Specialist	1.00	69,282	47,382
100	110	0	0	216-00-00-4085	PT Help		0	0
1,499	2,357	12,084	3,679	216-00-00-4101	PERS ER		12,654	11,192
7,381	5,610	12,857	5,517	216-00-00-4102	FICA Tax		13,464	11,908
487	1,128	1,610	-116	216-00-00-4103	Workers' Compensation Ins		1,736	1,535
4,601	7,244	47,911	13,666	216-00-00-4104	Insurance		49,928	49,871
40	32	84	28	216-00-00-4105	WBF		88	78
456	34	840	8	216-00-00-4106	Unemployment Insurance		0	0
1,839	3,022	10,084	3,070	216-00-00-4109	PERS EE 6%		10,560	9,340
104,683	87,547	253,535	100,343		Personal Services Totals:	2.50	264,423	239,583
				E2	Materials and Services			
51,048	61,983	0	29,972	216-00-00-4201	Temp Staffing		0	0
5,416	2,969	2,309	238	216-00-00-4310	Computers and Telephones		3,000	1,500
5,529	5,838	1,000	1,815	216-00-00-4321	Office Supplies & Expense		6,000	1,500
3,161	2,543	1,000	605	216-00-00-4322	Copy Mach Maint & Supplies		2,600	1,500
291	0	0	0	216-00-00-4594	Refund		0	0
6,887	6,510	7,000	3,213	216-00-00-4701	Advertising & Publicity		5,000	5,000
0	0	0	1,480	216-00-00-4705	Bank Charges		0	0
2,564	0	500	1,761	216-00-00-4710	Mileage Expense		500	500
802	1,188	500	992	216-00-00-4720	Conference & Training		1,000	1,000
10,450	20,000	10,958	7,500	216-00-00-4730	Membership Dues		12,000	12,000
2,898	0	0	0	216-00-00-4891	Fed Misc Reimb Exp		0	0
3,100	265	500	645	216-00-00-4901	Other Admin & Insurance Expens		1,000	1,000
11,754	1,135	700	415	216-00-00-4936	Repairs & Maint		1,000	1,000
103,899	102,432	24,467	48,636		Materials and Services Totals:		32,100	25,000
				E5	Transfer Exp			
2,482	3,915	11,333	3,636	216-00-00-4107	PERS Bond		11,868	10,497
1,349	1,460	0	0	216-00-00-4108	PERS 822		0	-5,062
56,848	68,442	91,752	61,168	216-00-00-4593	Admin Allocation		88,768	106,549
0	0	400,000	400,000	216-00-00-5301	Transfer to Gen Fund (debt)		0	0
60,679	73,818	503,085	464,804		Transfer Exp Totals:		100,636	111,984
269,261	263,797	781,087	613,783		EXPENDITURES TOTALS:	2.50	397,159	376,568

Columbia County

Transit: Columbia County Rider

Account: 216

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				<u>R25</u>	<u>Fees, Lic, Perm, Fines,</u>			
102,931	138,544	100,000	76,166	216-01-00-3313	Contracted Rev Other		140,000	115,000
102,931	138,544	100,000	76,166		Fees, Lic, Perm, Fines, Totals:		140,000	115,000
				<u>R27</u>	<u>Fee,Srvce Chrg (Stat/Loc)</u>			
81,255	62,480	83,160	64,242	216-01-00-3310	Contracted Service Fee Govt		83,160	83,160
81,255	62,480	83,160	64,242		Fee,Srvce Chrg (Stat/Loc) Totals:		83,160	83,160
				<u>R35</u>	<u>Grant: Federal</u>			
248,957	670,515	459,498	157,892	216-01-00-3710	ODOT Ops Grant		459,738	459,738
186,991	125,650	168,620	37,780	216-01-00-3726	Purchased Services Grant		168,620	168,620
181,716	269,628	150,000	0	216-01-00-3729	Capital Purchases		0	0
0	0	67,290	0	216-01-09-3851	Planning- Scap Park N Ride		349,049	349,049
617,664	1,065,793	845,408	195,672		Grant: Federal Totals:		977,407	977,407
				<u>R36</u>	<u>Grant: State, Local</u>			
0	0	85,000	0	216-01-10-3851	TGM		200,000	200,000
0	0	85,000	0		Grant: State, Local Totals:		200,000	200,000
801,850	1,266,817	1,113,568	336,080		Operations REVENUES TOTALS:		1,400,567	1,375,567
				<u>E2</u>	<u>Materials and Services</u>			
13,969	12,503	10,086	8,952	216-01-00-4310	5311 Telephone Expense		13,000	13,000
0	800	750	373	216-01-00-4322	Copy Machine & Supplies		1,000	800
16,867	4,224	3,000	1,740	216-01-00-4360	5311 Materials and Supplies		4,500	1,500
9,186	9,908	7,500	6,517	216-01-00-4511	Electricity		10,000	8,000
13,100	13,289	9,000	10,612	216-01-00-4513	Water		14,000	14,000
552	789	750	471	216-01-00-4514	Garbage service		800	800
4,419	5,082	6,616	5,105	216-01-00-4588	5311 Insurance		7,278	7,278
0	0	0	100	216-01-00-4600	Grant Expense		0	0
11,301	11,609	4,660	6,685	216-01-00-4701	5311 Advertising and Marketing		5,000	5,000
107,425	143,426	100,000	92,757	216-01-00-4711	Vehicle Fuel		140,000	140,000
0	627	0	0	216-01-00-4925	Westport-Longv.Expanded Exp		0	0
652,003	854,699	484,434	400,109	216-01-00-4930	5311 Operations		425,243	484,434
157,346	213,707	185,937	135,221	216-01-00-4931	Purchase Service ED		188,368	185,937
0	0	116,837	5,133	216-01-00-4936	5311 Repair and Maintenance		116,837	5,000
0	0	75,000	0	216-01-09-4226	Planning- Scap Park N Ride		389,000	389,000
0	0	95,000	0	216-01-10-4600	Transit Planning Grant		200,000	200,000
986,167	1,270,662	1,099,570	673,777		Materials and Services Totals:		1,515,026	1,454,749
				<u>E3</u>	<u>Capital Outlay</u>			
218,860	311,008	0	0	216-01-00-5010	Vehicles Capital Grant		0	0
218,860	311,008	0	0		Capital Outlay Totals:		0	0
				<u>E6</u>	<u>Contingencies</u>			
0	0	0	0	216-01-00-5401	Operating Contingencies		0	126,696
0	0	0	0		Contingencies Totals:		0	126,696
1,205,027	1,581,670	1,099,570	673,777		Operations TOTALS:		1,515,026	1,581,445
				<u>R36</u>	<u>Grant: State, Local</u>			
0	0	532,645	0	216-02-00-3700	ConnectV Rainier Station		0	0
0	0	532,645	0		Grant: State, Local Totals:		0	0
0	0	532,645	0		Capital REVENUES TOTALS:		0	0
				<u>E3</u>	<u>Capital Outlay</u>			
0	53,647	615,189	5,481	216-02-00-5020	Intercity-Rainier Station Remo		100,000	33,749
0	53,647	615,189	5,481		Capital Outlay Totals:		100,000	33,749
0	53,647	615,189	5,481		Capital TOTALS:		100,000	33,749

Columbia County

Transit: Columbia County Rider

Account: 216

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R36	Grant: State, Local			
0	0	0	953	216-03-00-3848	State Misc Revenue		0	0
0	0	0	953		Grant: State, Local Totals:		0	0
				R37	Grant, Donation: Private			
500	0	0	0	216-03-00-3600	Donation Contest		0	0
500	0	0	0		Grant, Donation: Private Totals:		0	0
				R65	Other Resources (Restr)			
66	0	0	0	216-03-00-3120	Misc Revenue		0	0
66	0	0	0		Other Resources (Restr) Totals:		0	0
566	0	0	953		Small Program REVENUES TOTALS:		0	0
				E2	Materials and Services			
60	0	0	0	216-03-00-4321	Supplies & Office Expense		0	0
500	0	0	0	216-03-00-4411	Award Contest		0	0
0	0	0	0	216-03-00-4891	Fed Misc Reimb Expense		0	0
560	0	0	0		Materials and Services Totals:		0	0
560	0	0	0		Small Program TOTALS:		0	0
				R35	Grant: Federal			
89,208	186,244	207,500	0	216-04-00-3700	Intercity PDX/Astoria		53,750	203,185
0	0	0	0	216-07-00-3700	5310 Discretionary		0	80,000
0	0	0	0	216-08-00-3700	5339 Replacement		0	57,500
0	0	0	0	216-09-00-3700	5339 Expansion		0	425,000
89,208	186,244	207,500	0		Grant: Federal Totals:		53,750	765,685
				R36	Grant: State, Local			
0	0	0	0	216-06-00-3700	State Transit Fund Allocation		200,000	200,000
0	0	0	0	216-10-00-3700	STP Discretionary		0	67,298
0	0	0	0		Grant: State, Local Totals:		200,000	267,298
89,208	186,244	207,500	0		REVENUES TOTALS:		253,750	1,032,983
				E2	Materials and Services			
259,893	304,221	315,001	208,083	216-04-00-4600	Intercity PDX/Astoria		9,375	246,000
0	0	0	0	216-04-00-4934	Intercity PDX/Astoria		0	9,375
0	0	0	0	216-05-00-4600	Unallocated ODOT Funds Admin		32,436	32,436
0	0	0	0	216-05-00-4601	Unallocated ODOT Funds Ops		86,352	86,352
0	0	0	0	216-05-00-4602	Unallocated ODOT Funds FacMain		31,978	31,978
0	0	0	0	216-06-00-4600	State Transit Fund Alloc Xps		200,000	200,000
0	0	0	0	216-07-00-4600	5310 Discretionary		0	100,000
259,893	304,221	315,001	208,083		Materials and Services Totals:		360,141	706,141
				E3	Capital Outlay			
0	0	0	0	216-08-00-5001	5339 Replacement		0	65,000
0	0	0	0	216-09-00-5001	5339 Expansion		0	200,000
0	0	0	0	216-10-00-5001	Capital Outlay		0	75,000
0	0	0	0		Capital Outlay Totals:		0	340,000
259,893	304,221	315,001	208,083		EXPENDITURES TOTALS:		360,141	1,046,141
1,884,790	2,599,850	2,810,847	1,067,574		FUND REVENUES		2,338,157	3,037,902
1,734,741	2,203,335	2,810,847	1,501,124		FUND EXPENSES	2.50	2,372,326	3,037,902
150,049	396,515	0	-433,550		Col County Rider Transportatio Totals:		-34,169	0

Building 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Match staff resources to changes in permit activity.	Service X Engagement X Connection X Innovation	<u>Service</u> – Maintain target response times. <u>Engagement</u> Staff to provide phone/counter assistance <u>Connection</u> See Engagement
2) Conduct building client information/feedback meeting.	Service X Engagement X Connection X Innovation	<u>Service</u> – Opportunity to explain services/share information <u>Engagement</u> - Face to face interaction with clients. <u>Connection</u> - See Engagement
3) Implement fees based on FY18 Develop. Fee Study to recover costs of service.	Service X Engagement Connection X Innovation	<u>Service</u> – Assure that resources based on cost of services are available to maintain levels of service with changes in permit activity. <u>Connection</u> - Allows for adequate staff time to provide personalized service to customers.

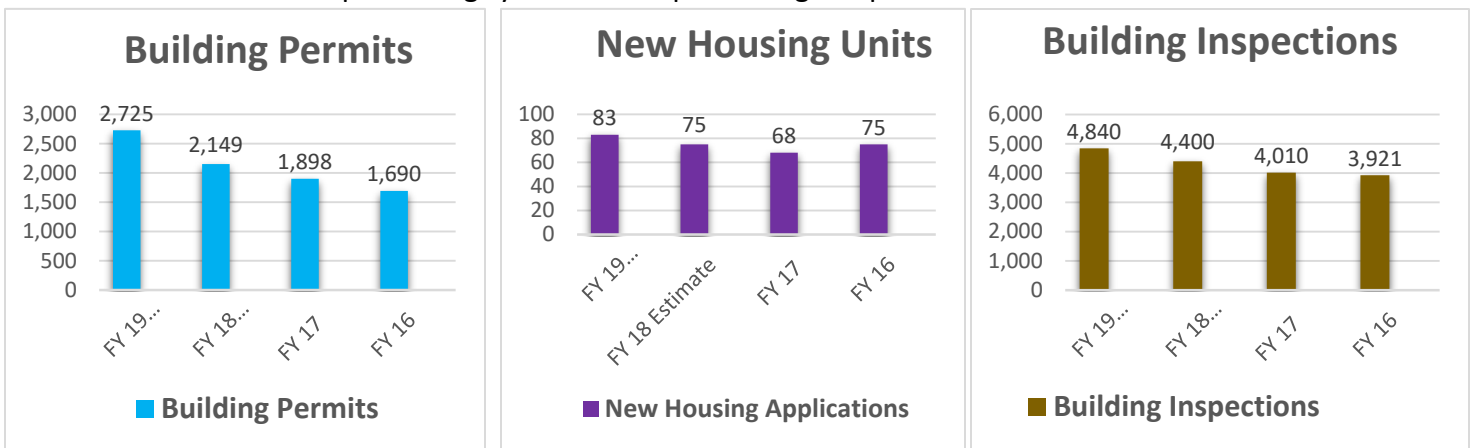
Staff: The proposed FY19 Building Fund budget increases staff levels from 4.49 FTE to 5 FTE with the increase of a part-time building inspector position to full time. Staffing consists of a Building Official, 3 Building Inspector IIs, and a Plans Examiner III. The retiring Building Official will be replaced beginning in FY 19.

Building Activity: As illustrated in the adjacent charts below, there has been significant growth in building permits (21%) and inspections (11%) from FY 16 to FY 18. This trend is expected to continue into FY 19. The number of new rural housing units is projected to increase from prior year levels. The prospect of legislation allowing accessory dwelling units in unincorporated urban and rural areas has the potential of increasing these projections considerably. The Building Fund continued to operate with a very lean program staff despite increases in construction activity. Fees will be adjusted in FY19 to better reflect actual costs of service to assure that program resources are matched to activity levels.

FY2017-2018 Accomplishments

Staff Efficiency/Fund Stability: The Building Program was operated with a lean staff of 4.49 regular positions in FY18. A part-time building inspector position was increased to full time in FY 18 to respond to increased activity. Building permit fees received into the Building Fund (217) are anticipated to fully support the County Building Code Program in FY19. However fees will need to be updated in FY19 to reflect calculated cost recovery levels identified in a fee study completed in FY18 to maintain service levels.

On-Line Permitting: In partnership with the State Building Codes Division, the Department implemented a comprehensive e-permitting system which allows permits to be applied for and issued and inspection to be requested and tracked by applicants on line. Field inspectors were equipped with computer tablets to allow full remote access to the permit database and functions of the e-permitting system. Full e-permitting has provided added customer



convenience and has reduced some walk in traffic at the Department counter. 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 has continued 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 February 2018. The various City and County building codes program representatives shared experiences, policies/procedures and solutions to program issues.

Columbia County

Building Fund Account: 217

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	255,600	321,701	276,603	275,646	217,919
Total Beginning Balance	255,600	321,701	276,603	275,646	217,919
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	901,676	814,352	738,214	699,031	614,886
Other Resources	2,500	0	2,300	2,467	2,707
Current Year Restricted	904,176	814,352	740,514	701,498	617,593
Transfers from County Funds	11,000	11,000	0	7,014	7,060
Current Year Other Resources	11,000	11,000	0	7,014	7,060
Total Available Resources	1,170,776	1,147,053	1,017,117	984,158	842,572
<u>Expenditures</u>					
Salary	587,044	513,659	390,073	354,529	312,322
Benefits	328,590	198,914	181,138	148,489	134,702
PR Transfers (PERS Bond & Reserve)	20,115	28,776	25,154	35,798	38,194
Personnel	935,748	741,350	596,365	538,815	485,218
Materials & Services	31,312	37,692	34,676	29,018	24,540
Capital	0	26,000	26,000	26,921	0
Program Budget	967,061	805,041	657,041	594,754	509,758
Debt	0	0	0	0	0
Transfers Out (admin alloc)	109,207	86,411	86,411	67,703	57,168
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,076,268	891,453	743,452	662,457	566,926
Fund Contingency	94,508	0	273,665	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,170,776	891,453	1,017,117	662,457	566,926
Ending Fund Balance	0	255,600	0	321,701	275,646
No Mos Operating Reserve	1.17	3.94	5.2	6.8	6.49

Authorized Positions - Full Time Equivalents

FY19 (no furloughs)	9.04
FY18 (no furloughs)	5.64
FY17 (no furloughs)	5.64
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 Layoffs required
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."

	FY19 Budg beginning	FY18 Actual 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	4,055	4,158	2,801	4,558
Assigned (cumulative PERS reserve)	0	0	0	0	10,388	0	0	0
Restricted Fund Program Resources	255,600	321,701	275,646	217,919	209,321	35,731	75,000	(4,558)
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	255,600	321,701	275,646	217,919	223,764	39,889	77,801	0
Ending Fund Balance	94,508	255,600	321,701	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.

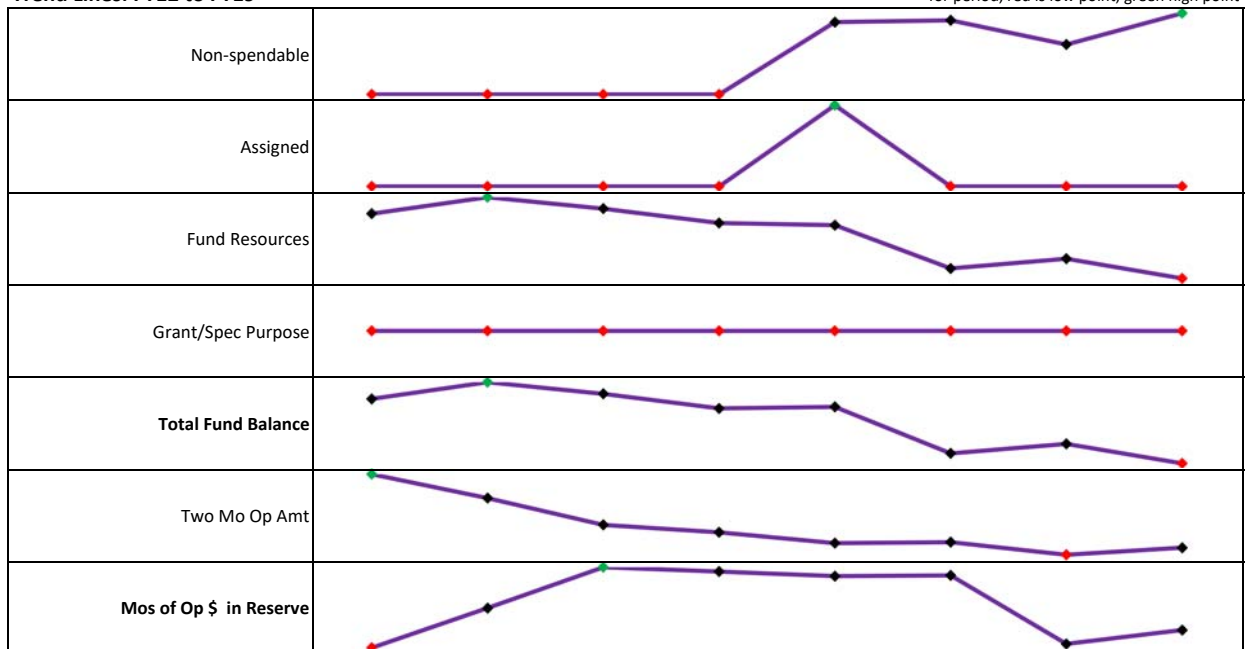
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	161,177	129,840	94,639	84,960	70,659	71,945	55,509	64,660
Months of Operating \$ in Reserve	1.17	3.94	6.80	6.49	6.17	6.22	1.44	2.41
Compliant with Policy?	no	yes	yes	yes	yes	yes	no	yes
Operating Reserve Trend	Declining	Declining	Improving	Improving	Declining	Improving	Declining	Improving

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

	FY19 for 20	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	1.09	3.17	4.96	5.83	5.13	5.92	0.99	2.70

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Building Fund

Account: 217

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
217,919	275,646	276,603	321,701	217-00-00-3004	Restricted Cash Bal		272,128	255,600
217,919	275,646	276,603	321,701	Beginning Bal (Grants, Rsrve) Totals:			272,128	255,600
				R25	Fees, Lic, Perm, Fines,			
406,382	470,267	517,645	359,614	217-00-00-3251	Plumbing/Building Fees		528,000	583,000
58,475	46,420	30,000	53,256	217-00-00-3252	City Building Permits		75,000	75,000
149,049	179,768	185,569	132,703	217-01-00-3254	Electrical Permits		196,000	212,676
980	909	1,000	925	217-00-00-3255	Stormwater/Erosion Control Fee		1,000	1,000
0	1,667	4,000	0	217-00-00-3259	Fines		30,000	30,000
614,886	699,031	738,214	546,497	Fees, Lic, Perm, Fines, Totals:			830,000	901,676
				R55	Transfer Revenue			
7,060	7,014	0	0	217-00-00-3080	Transfer from General Fund		11,000	11,000
7,060	7,014	0	0	Transfer Revenue Totals:			11,000	11,000
				R65	Other Resources (Restr)			
1,607	2,467	1,800	1,194	217-00-00-3020	Interest on Investments		2,500	2,500
1,100	0	500	0	217-00-00-3120	Misc Revenue		0	0
2,707	2,467	2,300	1,194	Other Resources (Restr) Totals:			2,500	2,500
842,572	984,158	1,017,117	869,392	REVENUES TOTALS:			1,115,628	1,170,776
				E1	Personal Services			
20,149	21,022	21,062	23,425	217-00-00-4002	LDS Director	0.20	19,416	19,699
56,797	58,689	58,804	64,214	217-00-00-4022	Building Inspection Supervisor	0.70	76,190	50,737
62,720	67,224	70,493	49,450	217-00-00-4024	Inspector II	2.49	112,645	171,604
0	12,362	12,624	8,750	217-00-00-4026	Code Enforcement Officer	0.70	13,803	45,946
4,486	0	0	0	217-00-00-4027	Plans Examiner III		0	0
54,986	61,792	66,827	43,118	217-00-00-4028	Plans Examiner II	1.00	75,046	71,390
0	12,479	17,063	24,296	217-00-00-4029	Plans Examiner I		0	0
0	0	0	0	217-00-00-4047	Office Manager I	0.50	0	37,528
23,984	25,716	26,969	17,181	217-00-00-4053	Bldg Secretary	0.60	30,276	28,805
40,746	42,499	50,352	48,560	217-00-00-4054	Permit/Office Specialist	1.55	62,981	72,837
6,206	0	0	0	217-00-00-4085	Part Time Inspector		0	0
12,977	16,652	2,000	19,330	217-00-00-4090	Overtime		2,000	2,000
20,652	22,881	31,751	26,955	217-00-00-4101	PERS ER		31,727	44,216
20,855	23,337	24,954	20,056	217-00-00-4102	FICA Tax		30,015	38,292
1,076	263	315	520	217-00-00-4103	Worker's Compensation Ins.		373	476
57,048	70,417	82,246	52,486	217-00-00-4104	Insurance Benefits		108,475	161,563
120	134	163	96	217-00-00-4105	WBF		196	250
1,630	159	1,631	33	217-00-00-4106	Unemployment Expense		0	0
16,637	18,850	18,548	16,124	217-00-00-4109	PERS EE 6%		22,894	29,376
24,342	25,153	25,202	26,620	217-01-00-4022	Building Inspection Supervisor	0.30	0	21,744
0	0	0	0	217-01-00-4024	Inspector II	1.00	68,065	64,753
2,330	10,181	0	799	217-01-00-4025	Inspector I		0	0
0	0	38,679	0	217-01-00-4085	Part Time Inspector		0	0
2,600	759	0	1,357	217-01-00-4090	Overtime		0	0
6,844	2,748	6,360	2,095	217-01-00-4101	PERS ER		4,894	6,219
2,222	2,745	4,887	1,605	217-01-00-4102	FICA Tax		5,207	6,617
17	18	62	72	217-01-00-4103	Worker's Compensation		65	82
5,809	5,345	6,037	3,301	217-01-00-4104	Insurance Benefits		27,897	36,266
10	12	32	5	217-01-00-4105	WBF		34	43
156	18	319	3	217-01-00-4106	Unemployment Expense		0	0
1,625	1,563	3,833	885	217-01-00-4109	PERS EE 6%		4,084	5,190
447,024	503,018	571,211	451,338	Personal Services Totals:		9.04	696,283	915,633

Columbia County

Building Fund

Account: 217

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				E2	Materials and Services			
1,008	1,126	1,100	1,790	217-00-00-4311	Cellular Phones		1,896	1,896
359	465	250	219	217-00-00-4321	Office Supplies		300	300
1,444	2,371	1,700	1,176	217-00-00-4322	Copier Maintenance		2,200	2,200
1,015	107	1,500	1,393	217-00-00-4330	Building Code Books		700	700
2,030	664	2,500	300	217-00-00-4360	Professional Supplies		600	600
783	0	1,200	0	217-00-00-4520	Computer Software		500	500
3,159	811	3,500	690	217-00-00-4531	Computer Equipment		3,500	3,500
3,115	3,700	4,255	3,492	217-00-00-4588	GL and Property Insurance		3,841	3,841
142	3,762	2,000	1,487	217-00-00-4594	Refund		3,000	3,000
121	787	1,200	848	217-00-00-4701	Printing and Advertising		1,000	1,000
91	152	200	375	217-00-00-4710	Mileage		200	200
1,737	2,014	2,000	1,779	217-00-00-4711	Vehicle Fuel		2,000	2,000
1,254	1,857	2,500	1,453	217-00-00-4714	Vehicle Maintenance		1,000	1,000
0	0	200	0	217-00-00-4715	Auto Expense		200	200
1,970	1,448	1,800	2,715	217-00-00-4720	Conferences and Training		1,500	1,500
845	1,100	750	480	217-00-00-4730	Membership Dues/Certifications		1,100	1,100
618	631	621	838	217-01-00-4311	Cellular Phones		675	675
5	0	0	0	217-01-00-4322	Copier Maintenance		0	0
0	0	0	261	217-01-00-4330	Building Code Books		500	500
1,214	1,394	1,000	229	217-01-00-4360	Professional Supplies		1,000	1,000
0	0	500	0	217-01-00-4520	Computer Software		500	500
0	0	1,600	460	217-01-00-4531	Computer Equip & Supplies		1,200	1,200
111	81	500	40	217-01-00-4594	Refund		1,000	1,000
0	0	0	317	217-01-00-4711	Printing and Advertising		0	0
1,886	1,905	2,000	1,354	217-01-00-4714	Vehicle Fuel		2,000	2,000
1,146	1,033	700	366	217-01-00-4720	Vehicle Maintenance		700	700
0	85	100	1,024	217-01-00-4730	Conferences and Training		200	200
488	3,526	1,000	1,138	217-01-00-4751	Membership Dues		0	0
24,540	29,018	34,676	24,223	Materials and Services Totals:			31,312	31,312
				E3	Capital Outlay			
0	1,864	0	0	217-00-00-5010	Capital Equipment		0	0
0	25,057	26,000	25,925	217-00-00-5088	Automobiles		0	0
0	26,921	26,000	25,925	Capital Outlay Totals:			0	0
				E5	Transfer Exp			
22,552	23,952	20,846	19,175	217-00-00-4107	PERS Bond		25,730	33,015
12,263	9,111	0	0	217-00-00-4108	PERS 822		0	-15,921
57,168	67,703	86,411	57,608	217-00-00-4593	Administrative Allocation		91,106	109,207
2,187	1,979	4,308	1,065	217-01-00-4107	PERS Bond		4,590	5,833
1,191	755	0	0	217-01-00-4108	PERS 822		0	-2,813
95,362	103,501	111,565	77,848	Transfer Exp Totals:			121,426	129,321
				E6	Contingencies			
0	0	273,665	0	217-00-00-5401	Operating Contingencies		266,607	94,509
0	0	273,665	0	Contingencies Totals:			266,607	94,509
566,926	662,457	1,017,117	579,334	EXPENDITURES TOTALS:		9.04	1,115,628	1,170,776
842,572	984,158	1,017,117	869,392	FUND REVENUES			1,115,628	1,170,776
566,926	662,457	1,017,117	579,334	FUND EXPENSES		9.04	1,115,628	1,170,776
275,646	321,701	0	290,058	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. SIPs are an economic development vehicle established by the State of Oregon which allows companies to pay a SIP payment over a defined period in lieu of property taxes. At the close of the SIP (the 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Assess best use of County funds each year	Service <u> X </u> Engagement _____ Connection _____ Innovation _____	<u>Service</u> – Board analyzes best use of the county-specific portion of the SIP revenue stream as part of the annual budget process
2) Maintain high standard in all financial operations	Service <u> X </u> Engagement _____ Connection <u> X </u> Innovation _____	<u>Service</u> – perform financial and compliance activity with high professional standards to be best possible steward of this resource <u>Connection</u> – provide timely and accurate billing to PGE and distributions to overlapping taxing districts

This is the fourth year of SIP revenues for Columbia County. Taxing districts in the investment area will all receive a portion of the revenues each year. The FY19 revenues are anticipated to decline 4.5% relative last year. Funds anticipated to be disbursed to other jurisdictions is \$829,000. 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 \$53,000 in FY19 (the second 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 FY19, 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.

FY2017-2018 Accomplishments

The current fiscal year was the third 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.

FY18 was also the first year that the County received a share of state income taxes received as a result of the project. Timing of these payments mean that the FY17 and FY18 shares are distributed this year, with a single year's share projected in future years.

Columbia County

SIP Fund Account: 218

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<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	50,000	102,905	0	0	0
Fees, Permits, Fines, Service Charges	1,363,729	1,378,071	1,378,071	1,392,857	1,408,100
Other Resources	0	0	0	0	0
Current Year Restricted	1,413,729	1,480,976	1,378,071	1,392,857	1,408,100
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	1,413,729	1,480,976	1,378,071	1,392,857	1,408,100
<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	829,437	884,459	800,262	812,360	824,831
Capital	0	0	0	0	0
Program Budget	829,437	884,459	800,262	812,360	824,831
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	579,114	590,995	572,813	575,426	578,119
Special Pymt (to Component Unit)	5,178	5,522	4,996	5,072	5,149
Total Outlays	1,413,729	1,480,976	1,378,071	1,392,857	1,408,100
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,413,729	1,480,976	1,378,071	1,392,857	1,408,100
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." Thus far, no funds have been held for future periods.

	FY19 Budg beginning	FY18 Actual 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	NA	NA				
Assigned	NA	NA	NA	NA				
Restricted Fund Program Resources	NA	NA	NA	NA				
Grant or Special Purpose	NA	NA	NA	NA				
Total Fund Balance	0	0	0	0				
Ending Fund Balance	0	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.**

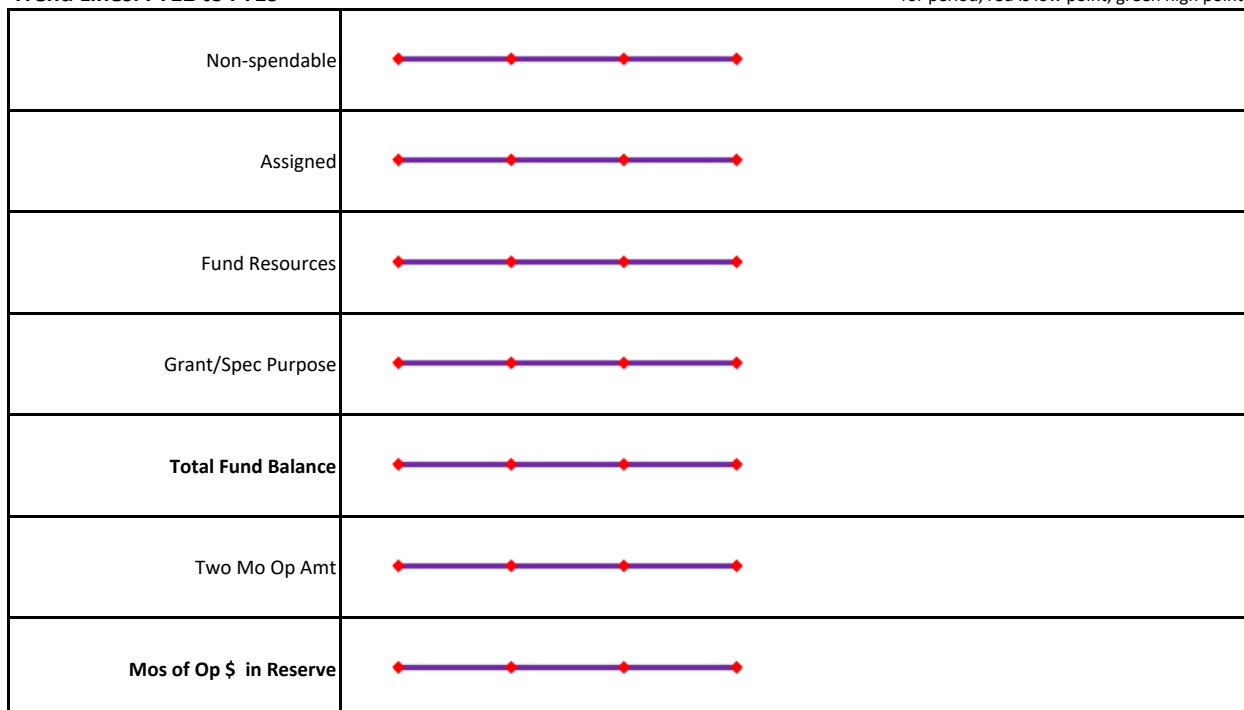
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA				
Months of Operating \$ in Reserve	NA	NA	NA	NA				
Compliant with Policy?	NA	NA	NA	NA				
Operating Reserve Trend	NA	NA	NA	NA				

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

	FY19 for 20	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				

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

SIP Fund

Account: 218

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R25	Fees, Lic, Perm, Fines,			
508,100	492,857	478,071	478,071	218-00-00-3250	SIP Fee		463,729	463,729
400,000	400,000	400,000	400,000	218-01-00-3250	SIP Fee - EconDev		400,000	400,000
500,000	500,000	500,000	500,000	218-00-00-3251	SIP Fee - CSV		500,000	500,000
1,408,100	1,392,857	1,378,071	1,378,071		Fees, Lic, Perm, Fines, Totals:		1,363,729	1,363,729
				R36	Grant: State, Local			
0	0	0	52,905	218-00-00-3070	SIP State Inc Tax Share		50,000	50,000
0	0	0	52,905		Grant: State, Local Totals:		50,000	50,000
1,408,100	1,392,857	1,378,071	1,430,976		REVENUES TOTALS:		1,413,729	1,413,729
				E2	Materials and Services			
415,355	403,258	391,160	391,160	218-00-00-4820	SIP Payment to Districts		379,425	379,425
409,476	409,102	409,102	452,389	218-00-00-4821	SIP/CSV Payment to Districts		450,012	450,012
824,831	812,360	800,262	843,548		Materials and Services Totals:		829,437	829,437
				E5	Transfer Exp			
125,846	123,943	122,097	128,702	218-00-00-5314	SIP&CSV Transfer to Gen Fund		126,549	126,549
400,000	400,000	400,000	400,000	218-01-00-5314	SIP EconDev Transfer		400,000	400,000
52,273	51,483	50,716	53,459	218-00-00-5315	Transfer to Jail fund SIP& CSV		52,565	52,565
578,119	575,426	572,813	582,161		Transfer Exp Totals:		579,114	579,114
				E8	Special Payments			
5,149	5,072	4,996	5,266	218-00-00-5316	4H SIP&CSV component unit pymt		5,178	5,178
5,149	5,072	4,996	5,266		Special Payments Totals:		5,178	5,178
1,408,100	1,392,857	1,378,071	1,430,976		EXPENDITURES TOTALS:		1,413,729	1,413,729
1,408,100	1,392,857	1,378,071	1,430,976		FUND REVENUES		1,413,729	1,413,729
1,408,100	1,392,857	1,378,071	1,430,976		FUND EXPENSES		1,413,729	1,413,729
0	0	0	0		Strategic Investment Prog Fund Totals:		0	0

PERS Reserve 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.

FY2018-2019 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
Make best possible use of reserve funds to address rising retirement costs	Service <u> X </u> Engagement <u> </u> Connection <u> </u> Innovation <u> X </u>	<u>Service</u> – Assure reserve funds are invested at highest possible prudent rate of return for the long-term purpose of funding retirement costs at lowest possible cost <u>Innovation</u> - Take advantage of new PERS administrative rules and new PERS incentive program made possible by Oregon legislature in Feb 2018.

A combination of utilizing a portion of the reserves to reduce FY19 PERS rates (\$410,000) and holding the \$ 1 million balance available for making a new side-account investment in the state PERS investment fund is budgeted in the new year.

FY2017-2018 Accomplishments

New contributions to the PERS reserve in FY18 were 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.

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 FY18, it is anticipated that the reserve fund will have just over \$1.42 million.

Columbia County

PERS Reserve Acct Account: 230

Reserve Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	1,420,591	1,386,032	1,395,770	1,085,688	699,007
Total Beginning Balance	1,420,591	1,386,032	1,395,770	1,085,688	699,007
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	2,000	14,000	12,000	11,955	5,526
Current Year Restricted	2,000	14,000	12,000	11,955	5,526
Transfers from County Funds	0	25,560	0	288,389	381,154
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	25,560	0	288,389	381,154
Total Available Resources	1,422,591	1,425,591	1,407,770	1,386,032	1,085,688
<u>Expenditures</u>					
Salary	0	0	0	0	0
Benefits	0	0	400,000	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
Personnel	0	0	400,000	0	0
Materials & Services	505,000	5,000	1,005,000	0	0
Capital	0	0	0	0	0
Program Budget	505,000	5,000	1,405,000	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	410,000	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	915,000	5,000	1,405,000	0	0
Fund Contingency	507,591	0	2,770	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,422,591	5,000	1,407,770	0	0
Ending Fund Balance	0	1,420,591	0	1,386,032	1,085,688

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."

	FY19 Budg beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepays)	0	0	0	0	0			
Assigned	1,420,591	1,386,032	1,085,688	699,007	0			
Restricted Fund Program Resources	0	0	0	0	0			
Grant or Special Purpose	0	0	0	0	0			
Total Fund Balance	1,420,591	1,386,032	1,085,688	699,007	0			
Ending Fund Balance	507,591	1,420,591	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.**

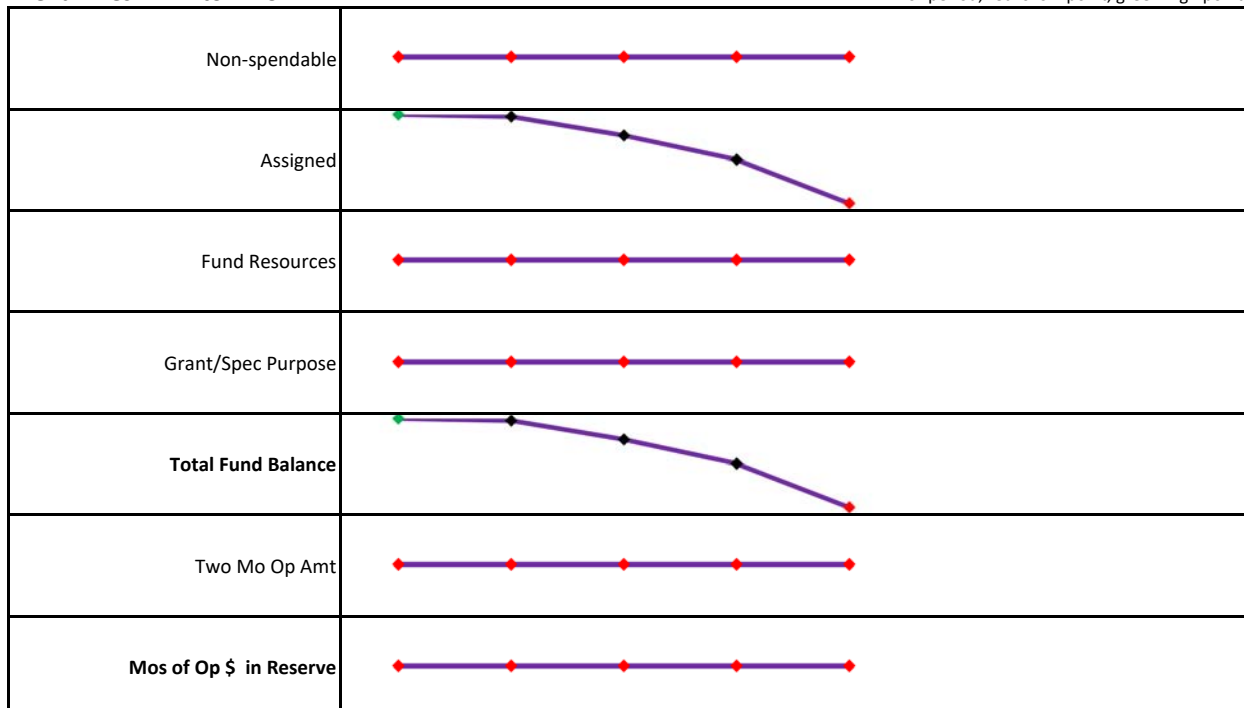
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA			
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA			
Compliant with Policy?	NA	NA	NA	NA	NA			
Operating Reserve Trend	NA	NA	NA	NA	NA			

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

	FY19 for 20	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			

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Colum General Fund **PERS Reserve Acct**

Account: 230

Reserve Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
699,007	1,085,688	1,395,770	1,386,032	230-00-00-3002	PERS Reserve Assigned BeginBal		1,420,591	1,420,591
699,007	1,085,688	1,395,770	1,386,032		Beginning Bal (Grants, Rsrve) Totals:		1,420,591	1,420,591
				R55	Transfer Revenue			
381,154	288,389	0	0	230-00-00-3086	PERS Reserve Transfer In		0	0
381,154	288,389	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
5,526	11,955	12,000	4,708	230-00-00-3020	Interest		2,000	2,000
5,526	11,955	12,000	4,708		Other Resources (Restr) Totals:		2,000	2,000
1,085,688	1,386,032	1,407,770	1,390,740		REVENUES TOTALS:		1,422,591	1,422,591
				E1	Personal Services			
0	0	400,000	0	230-00-00-4104	PERS contribution for Payroll		0	410,000
0	0	400,000	0		Personal Services Totals:		0	410,000
				E2	Materials and Services			
0	0	1,000,000	0	230-00-00-4110	Side Account Payment		1,415,000	500,000
0	0	5,000	0	230-00-00-4841	Contract Services		5,000	5,000
0	0	1,005,000	0		Materials and Services Totals:		1,420,000	505,000
				E6	Contingencies			
0	0	2,770	0	230-00-00-5403	PERS Reserve Contingency		2,591	507,591
0	0	2,770	0		Contingencies Totals:		2,591	507,591
0	0	1,407,770	0		EXPENDITURES TOTALS:		1,422,591	1,422,591
1,085,688	1,386,032	1,407,770	1,390,740		FUND REVENUES		1,422,591	1,422,591
0	0	1,407,770	0		FUND EXPENSES		1,422,591	1,422,591
1,085,688	1,386,032	0	1,390,740		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.

FY2018-19 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Use Fund for capacity increasing projects for both Roads and Parks	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<u>Service</u> – As the community grows, these funds will help fund needed improvements. <u>Innovation</u> – Innovative solutions will be sought to address capacity needs.
2) Efficiently deliver planned capital projects	Service <input checked="" type="checkbox"/> Engagement <input checked="" type="checkbox"/> Connection <input type="checkbox"/> Innovation <input type="checkbox"/>	<u>Service</u> - Planned capital projects will enhance and update county roads and parks. <u>Engagement</u> – Working with the public, projects will address identified needs.
3) Finalize fee analysis and provide recommendation to the Board of Commissioners	Service <input checked="" type="checkbox"/> Engagement <input type="checkbox"/> Connection <input type="checkbox"/> Innovation <input checked="" type="checkbox"/>	<u>Service</u> – Results from the Columbia County Transportation and Parks SDC Study will be presented to the Board in hopes of updating fees and maintaining health of the fund. <u>Innovation</u> – Maintaining relevant and up-to-date fees will help ensure the fund is providing for future system needs within both Parks and Roads.

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.

Bike Path Funds will also be used to match State Fund Exchange funds to construct improvements along Gable Road. The project will bring this section of Gable Road up to urban standards in anticipation of transferring the street to the City of St. Helens.

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 continued expansion of the County Park System at Dibblee Beach, and camp site development at Prescott Beach. Capacity improvements at each of these locations will provide increased access and connection to the Columbia River, which is integral to our County Parks system.

FY2017-2018 Accomplishments

100% Reimbursement for phase 1 of the Dibblee Beach Park Host site development – approximately \$20,000 spent on site clearing, road building, RV carport structure and equipment storage container installations.

Throughout the year, a review of the current System Development Charge ordinance and the fee structure has been underway by Parks and Roads staff with the support of a consultant. Results of the study are anticipated to be before the Commissioners in the upcoming year.

Columbia County

Public Works Capital Fund Account: 301

Special Revenue Fund Budget Summary

	FY19	FY18	FY18	FY17	FY16
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	1,491,359	1,353,224	1,308,875	1,183,398	397,772
Total Beginning Balance	1,491,359	1,353,224	1,308,875	1,183,398	397,772
Intergovernmental	48,000	41,000	36,000	37,538	36,946
Fees, Permits, Fines, Service Charges	109,000	106,135	90,000	125,572	116,105
Other Resources	9,000	11,000	7,200	12,247	7,208
Current Year Restricted	166,000	158,135	133,200	175,358	160,258
Transfers from County Funds	0	0	0	0	667,360
Current Year Other Resources	0	0	0	0	667,360
Total Available Resources	1,657,359	1,511,359	1,442,075	1,358,756	1,225,391
<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	666,000	0	0
Program Budget	0	0	666,000	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	5,062	0	0	3,834	2,998
Transfers Out (fund pymts)	400,000	20,000	20,000	1,699	38,995
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	405,062	20,000	686,000	5,532	41,992
Fund Contingency	1,252,297	0	756,075	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,657,359	20,000	1,442,075	5,532	41,992
Ending Fund Balance	0	1,491,359	0	1,353,224	1,183,398

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.

	FY19 Budg beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	516,893	471,893	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Restricted Fund Program Resources	0	0	434,220	397,772	364,768	332,632	298,841	264,259
Grant or Special Purpose (SDCs)	974,466	881,331	749,178	0	0	0	0	0
Total Fund Balance	1,491,359	1,353,224	1,183,398	397,772	364,768	332,632	298,841	264,259
Ending Fund Balance	1,252,297	1,491,359	1,353,224	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.**

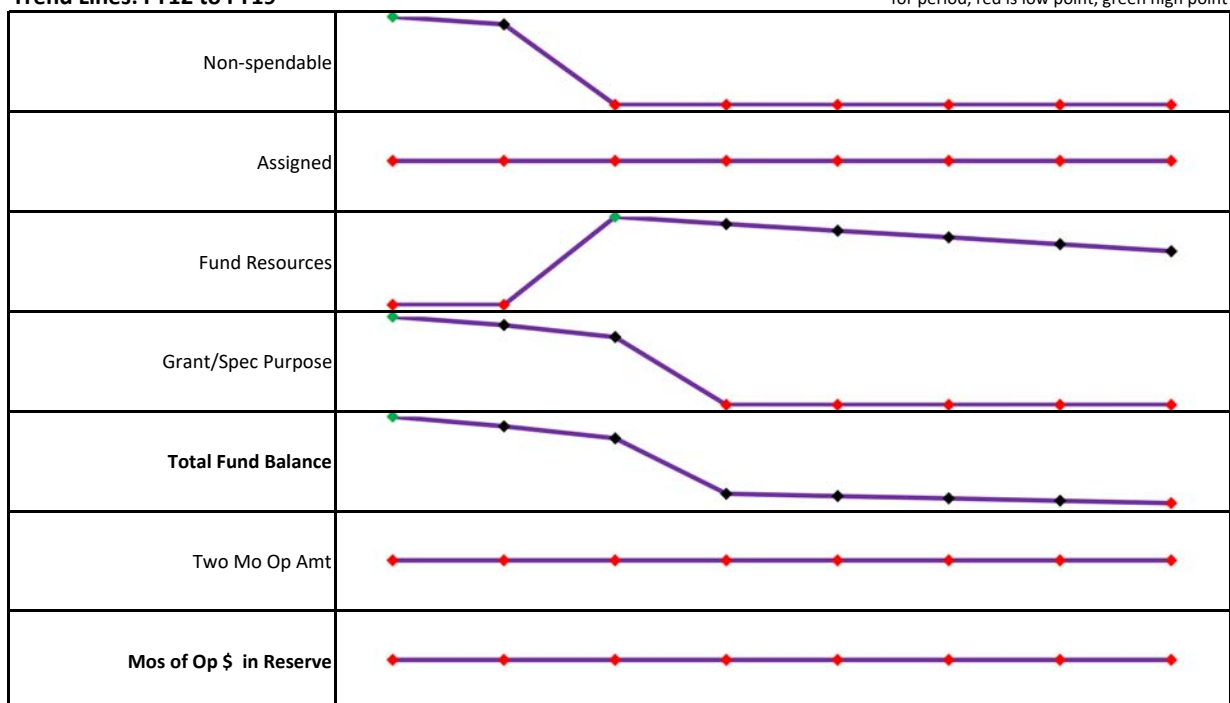
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend	NA	NA	NA	NA	NA	NA	NA	NA

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.

	FY19 for 20	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	NA

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Columbia County

Public Works Capital Projects

Account: 301

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
397,772	434,220	469,175	471,893	301-00-00-3004	Restricted Cash Bal		516,893	516,893
397,772	434,220	469,175	471,893		Beginning Bal (Grants, Rsrve) Totals:		516,893	516,893
				R36	Grant: State, Local			
36,946	37,538	36,000	22,884	301-00-00-3070	State Motor Vehicle Apportion		48,000	48,000
36,946	37,538	36,000	22,884		Grant: State, Local Totals:		48,000	48,000
				R65	Other Resources (Restr)			
2,500	3,968	2,500	1,602	301-00-00-3020	Interest on Investments		2,000	2,000
2,500	3,968	2,500	1,602		Other Resources (Restr) Totals:		2,000	2,000
437,218	475,727	507,675	496,380		Bicycle and Footpath REVENUES TOTALS:		566,893	566,893
				E3	Capital Outlay			
0	0	200,000	0	301-01-00-5003	Gable Road		0	0
0	0	66,000	0	301-01-00-5004	CZ Trail Crossing		0	0
0	0	266,000	0		Capital Outlay Totals:		0	0
				E5	Transfer Exp			
0	0	0	0	301-01-00-5310	Transfer to County Fund		400,000	400,000
2,998	3,834	0	0	301-01-00-4593	Central Administrative Charges		3,683	5,062
2,998	3,834	0	0		Transfer Exp Totals:		403,683	405,062
				E6	Contingencies			
0	0	241,675	0	301-01-00-5401	Operating Contingencies		163,210	161,831
0	0	241,675	0		Contingencies Totals:		163,210	161,831
2,998	3,834	507,675	0		Bicycle and Footpath TOTALS:		566,893	566,893
434,220	471,893	0	496,380		Bicycle and Footpath Totals:		0	0

Columbia County

Public Works Capital Projects

Account: 301

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	14,304	18,617	20,243	301-21-00-3004	SDC Roads Beg Bal		26,243	26,243
0	13,989	16,764	19,539	301-21-01-3004	SDC Roads Beg Bal		22,539	22,539
0	35,383	38,464	38,464	301-21-02-3004	SDC Roads Beg Bal		41,464	41,464
0	295,359	333,084	351,378	301-21-03-3004	SDC Roads Beg Bal		398,196	398,196
0	105,384	127,983	122,528	301-21-04-3004	SDC Roads Beg Bal		139,801	139,801
0	47,948	50,948	47,948	301-21-05-3004	SDC Roads Beg Bal		49,448	49,448
0	116,100	125,917	129,735	301-21-06-3004	SDC Roads Beg Bal		143,280	143,280
0	628,466	711,777	729,835		Beginning Bal (Grants, Rsrve) Totals:		820,970	820,970
				R25	Fees, Lic, Perm, Fines,			
2,775	5,550	3,000	0	301-21-00-3031	SDC-Scappoose UG Area		3,000	3,000
3,082	3,082	3,000	3,082	301-21-00-3032	St Helens UG Area		3,000	3,000
41,490	56,019	35,000	36,360	301-21-00-3033	SDC-District 1		50,000	50,000
15,908	17,145	20,000	21,276	301-21-00-3034	SDC-District 2		17,000	17,000
4,545	0	3,000	4,545	301-21-00-3035	SDC-District 3		3,000	3,000
20,453	13,635	3,000	13,635	301-21-00-3036	SDC-District 4		10,000	10,000
88,252	95,430	67,000	78,897		Fees, Lic, Perm, Fines, Totals:		86,000	86,000
				R55	Transfer Revenue			
536,476	0	0	0	301-21-00-3080	SDC-Transfer from Roads		0	0
536,476	0	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
3,739	6,877	4,300	2,511	301-21-00-3020	SDC Roads Interest		6,000	6,000
3,739	6,877	4,300	2,511		Other Resources (Restr) Totals:		6,000	6,000
628,466	730,774	783,077	811,244		Roads SDCs REVENUES TOTALS:		912,970	912,970
				E2	Materials and Services			
0	0	0	6,001	301-21-00-4841	Roads SDC Contract Services		0	0
0	0	0	6,001		Materials and Services Totals:		0	0
				E3	Capital Outlay			
0	0	300,000	0	301-21-00-5001	Road SDC Cap Investment		0	0
0	0	300,000	0		Capital Outlay Totals:		0	0
				E5	Transfer Exp			
0	0	0	0	301-21-00-5310	Transfer to Roads for SDC work		0	0
0	938	0	0	301-21-00-5311	Staff Expense Reimb SDC		0	0
0	938	0	0		Transfer Exp Totals:		0	0
				E6	Contingencies			
0	0	483,077	0	301-21-00-5401	Roads SDC Contingencies		912,970	912,970
0	0	483,077	0		Contingencies Totals:		912,970	912,970
0	938	783,077	6,001		Roads SDCs TOTALS:		912,970	912,970
628,466	729,835	0	6,001		Road SDCs Totals:		0	0

Columbia County

Public Works Capital Projects

Account: 301

Special Revenue Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
0	3,485	4,343	4,127	301-22-00-3004	SDC Begin Bal		5,127	5,127
0	6,078	7,617	9,156	301-22-01-3004	SDC Parks Beg Bal		11,406	11,406
0	8,954	11,018	10,518	301-22-02-3004	SDC Parks Beg Bal		10,518	10,518
0	102,195	104,945	127,695	301-22-03-3004	SDC Parks Beg Bal		126,445	126,445
0	120,712	127,922	151,495		Beginning Bal (Grants, Rsrve) Totals:		153,495	153,495
				R25	Fees, Lic, Perm, Fines,			
1,539	3,078	1,500	750	301-22-00-3031	SDC-Scappoose UG Area		1,500	1,500
814	1,564	1,500	814	301-22-00-3032	SDC-St Helens UG Area		1,500	1,500
25,500	25,500	20,000	22,500	301-22-00-3033	SDC-Rural Area		20,000	20,000
27,853	30,142	23,000	24,064		Fees, Lic, Perm, Fines, Totals:		23,000	23,000
				R55	Transfer Revenue			
130,885	0	0	0	301-22-00-3080	SDC-Transfer from Parks		0	0
130,885	0	0	0		Transfer Revenue Totals:		0	0
				R65	Other Resources (Restr)			
969	1,402	400	537	301-22-00-3020	Park SDC Interest		1,000	1,000
969	1,402	400	537		Other Resources (Restr) Totals:		1,000	1,000
159,707	152,256	151,322	176,096		Parks SDCs REVENUES TOTALS:		177,495	177,495
				E2	Materials and Services			
0	0	0	5,316	301-22-00-4841	Parks SDC Contract Services		0	0
0	0	0	5,316		Materials and Services Totals:		0	0
				E3	Capital Outlay			
0	0	100,000	0	301-22-00-5001	Parks SDC Cap Investment		0	0
0	0	100,000	0		Capital Outlay Totals:		0	0
				E5	Transfer Exp			
38,995	0	20,000	0	301-22-00-5310	Transfer to Parks for SDC work		0	0
0	760	0	0	301-22-00-5311	Staff Expense Reimb SDC		0	0
38,995	760	20,000	0		Transfer Exp Totals:		0	0
				E6	Contingencies			
0	0	31,322	0	301-22-00-5401	Parks SDC Contingencies		177,495	177,495
0	0	31,322	0		Contingencies Totals:		177,495	177,495
38,995	760	151,322	5,316		Parks SDCs TOTALS:		177,495	177,495
120,712	151,495	0	170,781		Parks SDCs Totals:		0	0
1,225,391	1,358,756	1,442,075	1,483,720		FUND REVENUES		1,657,359	1,657,359
41,992	5,532	1,442,075	11,316		FUND EXPENSES		1,657,359	1,657,359
1,183,398	1,353,224	0	1,472,404		Public Works Capital Projects Totals:		0	0

Columbia County



FY19 Proposed Budget

Section VI: Capital and Debt

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Section VI: Capital and Debt

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Jail Bond Debt Service 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. As the debt will be retired that year, no activity will happen in FY19 though Oregon Budget Law requires reporting on this fund because of the prior years' activity.

FY2017-2018 Accomplishments

This is a landmark fiscal year marks the final year of property tax assessment for the Justice Facility construction bond. 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. That translated 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 was 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

	FY19	FY18	FY18	FY17	FY16
	Proposed	Est. Actual	Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	0	25,065	3,096	83,985	67,178
Total Beginning Balance	0	25,065	3,096	83,985	67,178
Property Tax	0	1,125,252	1,129,704	1,066,920	1,139,740
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	5,000	800	5,747	3,654
Current Year Restricted	0	1,130,252	1,130,504	1,072,667	1,143,394
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	1,155,317	1,133,600	1,156,652	1,210,572
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	1,133,600	1,133,600	1,131,588	1,126,588
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	9,318	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	0	1,142,918	1,133,600	1,131,588	1,126,588
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	1,142,918	1,133,600	1,131,588	1,126,588
Ending Fund Balance	0	12,399	0	25,065	83,985

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."

	FY19 Budg beginning	FY18 Actual 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		25,065	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		25,065	83,985	67,178	74,659	71,813	31,007	(49,816)
Ending Fund Balance		0	25,065	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.**

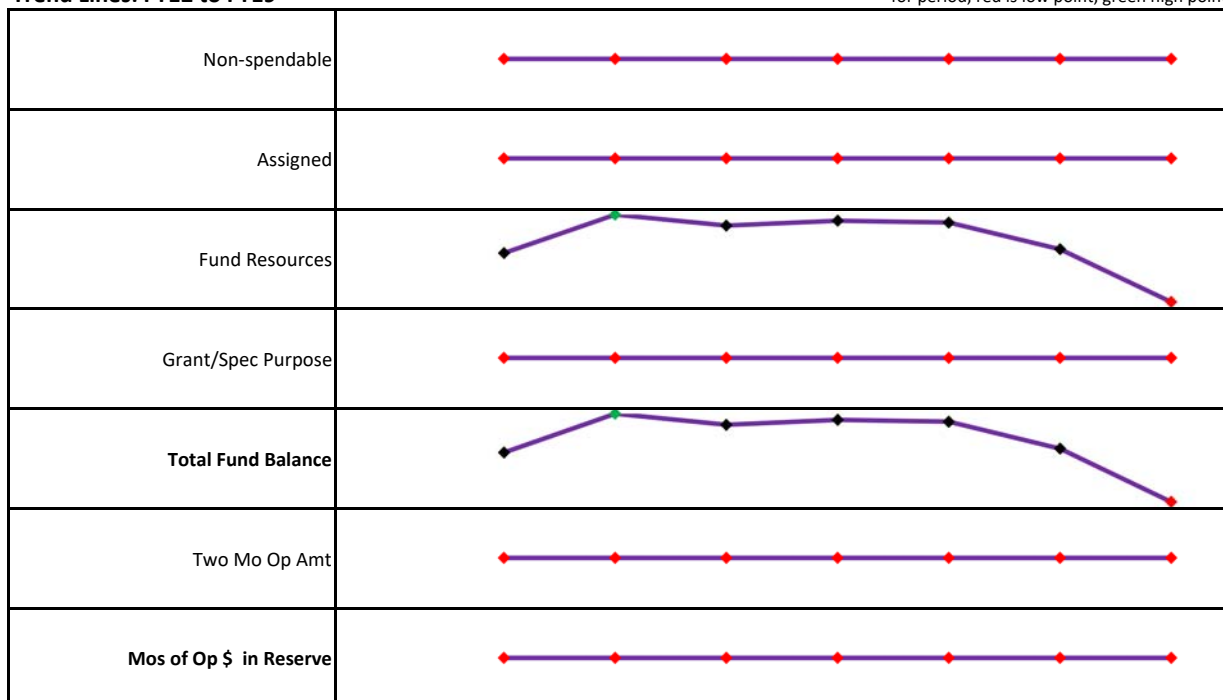
	FY19 Budget	FY18 Est	FY17	FY16	FY15	FY14	FY13	FY12
Two Month Operating Cost		NA	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve		NA	NA	NA	NA	NA	NA	NA
Compliant with Policy?		NA	NA	NA	NA	NA	NA	NA
Operating Reserve Trend		NA	NA	NA	NA	NA	NA	NA

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.

	FY19 for 20	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 FY19

for period, red is low point, green high point



Columbia County

Jail Bond Fund

Account: 402

Debt Service Fund Detail								
2016	2017	2018	2018			2019	2019	2019
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
				R15	Beginning Bal (Grants, Rsrve)			
67,178	83,985	3,096	25,065	402-00-00-3004	Restricted Cash Bal		0	0
67,178	83,985	3,096	25,065		Beginning Bal (Grants, Rsrve) Totals:		0	0
				R65	Other Resources (Restr)			
3,654	5,747	800	129	402-00-00-3020	Interest on Investments		0	0
3,654	5,747	800	129		Other Resources (Restr) Totals:		0	0
				R75	Property Tax (Restr)			
1,085,146	1,022,672	1,104,704	1,057,292	402-00-00-3010	Property Taxes - Current		0	0
54,594	44,248	25,000	34,778	402-00-00-3015	Property Taxes - Prior Years		0	0
1,139,740	1,066,920	1,129,704	1,092,070		Property Tax (Restr) Totals:		0	0
1,210,572	1,156,652	1,133,600	1,117,265		REVENUES TOTALS:		0	0
				E4	Debt Service			
1,000,000	1,045,000	1,090,000	21,800	402-00-00-4550	Bond Principal		0	0
126,588	86,588	43,600	0	402-00-00-4551	Bond Interest		0	0
1,126,588	1,131,588	1,133,600	21,800		Debt Service Totals:		0	0
				E7	Ending Balances			
0	0	0	0	402-00-00-5501	Ending Cash Balance		0	0
0	0	0	0		Ending Balances Totals:		0	0
1,126,588	1,131,588	1,133,600	21,800		EXPENDITURES TOTALS:		0	0
1,210,572	1,156,652	1,133,600	1,117,265		FUND REVENUES		0	0
1,126,588	1,131,588	1,133,600	21,800		FUND EXPENSES		0	0
83,985	25,065	0	1,095,465		Jail Bond Debt Service Fund Totals:		0	0

Columbia County Capital Outlays

Capital expenditures in FY2018-2019 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 summarize the general fund and special revenue funds' capital outlays. Detailed information regarding the County's Capital budget and the projects proposed for next year as well as for the subsequent four fiscal years can be found in the separate Capital Improvement Project document, produced for the first time for FY19.

Impact of capital expenditures on operating budget

The "on going" capital investments in FY19 of \$211,749 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 \$3.5 million planned outlays for FY19, only two will have the operating impact of adding expenditures; the Dibblee Beach and The Rainier Transit Station projects. With these improvements, additional park land and a new public facility will be brought into public use and maintenance, safety and perhaps even law enforcement resources will be increased.

Capital Improvement Plan

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 not funded until the current FY18 Budget.

This initial year included meetings with relevant departments with each dedicating staff time to forecasting capital projects, priorities and funding sources. The accompanying budget document is a work in progress, as is the institutionalization of the capital planning process at the County.

Capital Replacement Plan

In addition, staff across the county made similar five year projections for capital replacement needs with the support of a consulting team paid for by one-time general fund dollars. Expenditures included in the capital replacement schedules that follow include capital costs (those that meet the technical definition of capital), small equipment that does have predictable replacement schedules, charges for financing or leasing of capital replacement vehicles or technological equipment and software, as well as contributions to capital replacement reserve funds.

While the County has established reserve funds in the past, and has three existing reserve funds (IT equipment, building maintenance and transfer station capital equipment), the need to begin building up additional reserves for recurring capital equipment and vehicle replacement on a county-wide basis is on the agenda for the future. No new reserves are added to the FY19 Proposed Budget but by having these projected needs, if new unrestricted, one-time revenues become available, it will be easier to assess and prioritize the use of these funds for specific future capital needs.

FY19 Capital Outlays Schedule - General Fund

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Assessor	82,000		Assessment & Taxation Software Enhancements	Shared General Fund and State Assessment & Taxation Grant	Essential for service delivery mandate; has positive impact on productivity
Clerk		10,000	Equipment for Recording Fund	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	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
Finance		50,000	Fairgrounds Paving	General Fund	Fair Facilities Reserve. Note: this will actually be spent in FY18 so will be removed from FY19 budget.
IT	45,000		Computer Network	General Fund	Essential to service delivery; Productivity improvements due to technological jumps made in the intervening period
	55,000	0	Phone System and Servers (over 5 years)	General Fund	
General Services		150,000	Old Courthouse Capital Work	Grant	State grant to support the revitalization of the Historic old Courthouse Building in order to extend its life and reduce the carrying cost of repairs and maintenance
General Fund Total	188,749	215,000	403,749		

FY19 Capital Outlays Schedule - County Funds

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Roads		1,300,000	ARTS Capital Project Outlay	All Roads Transportation Safety (ARTS) Grant	Signs add maintenance cost; removal of hazardous trees will improve community health and safety with reduction of serious motor vehicle accidents.
		950,000	Oak Ranch Creek Fish Passage Barrier, Culvert	State Grant	Maintenance costs will be reduced with new culvert
		135,000	Pickup and Tractor/Trailer	Roads Fund	Replacement equipment for Road Dept fleet
		150,000	Excavator	Road Fund	Replacement equipment for Road Dept fleet
Parks		20,000	Prescott Beach Cap Improv	Parks Fund	Carrying cost incorporated into maintenance program
		25,000	Dibblee Beach Host Site	Parks Fund	Utility costs of \$2,400 annually should be offset by increased revenues from entrance fees.
		25,000	Trucks	Parks Fund	Replacement equipment for Parks Dept fleet
Fair		50,000	Tractor, Fire Engine, Pickup	Fair Fund	Replacement of aging equipment reduces cost of operation, improves safety and productivity
		50,000	Paving	Fair Fund	Resurfacing roads will reduce maintenance outlays
Corner Restoration		5,000	Survey equipment	Corner Restoration Fund	Replacement equipment for Surveyor
Courthouse 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

FY19 Capital Outlays Schedule - County Funds

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Transit		33,749	Rainier Station (final year's investment)	Combined State, Federal Grants and local Transit match	New transit center will mean high carrying costs with the addition of this site
		340,000	Four vehicles	Combined State, Federal Grants and local Transit match	Essential for the delivery of transit services to County residents
Jail Operations		100,000	Capital Equipment		
		100,000	Parking Addition	Jail Operations Levy	Essential for efficient jail operations mission in the County
	5,000		Small Cap Equip		
Other Funds Total	23,000	3,283,749	3,306,749		
County-wide Totals	211,749	3,498,749	3,710,498		

FY19 Capital Outlays Summary by Fund

Fund		On Going	One-Time	Total
100	General Fund	188,749	215,000	403,749
201	Roads	0	2,535,000	2,535,000
202	Parks	0	70,000	70,000
204	Fair	0	100,000	100,000
209	Corner Restoration	0	5,000	5,000
211	Courthouse Security	10,000	0	10,000
213	Law Library	8,000	0	8,000
216	Transit Fund	0	373,749	373,749
220	Jail Operations Fund	5,000	200,000	205,000
Total		211,749	3,498,749	3,710,498

Columbia County

Capital Replacement Plan Summary

Department	2018-19	2019-20	2020-21	2021-22	2022-23	Total
LDS	190,200	207,633	184,300	172,383	165,717	920,233
Transit	340,000	340,000	300,000	300,000	300,000	1,580,000
Fair	53,000	44,733	13,733	13,733	13,733	138,933
Assessor	82,000	94,500	97,500	97,500	100,500	472,000
CCSO	110,000	259,530	259,530	229,817	221,992	1,080,870
Surveyor	10,000	37,667	37,667	11,667	9,200	106,200
Roads	290,000	711,250	565,750	396,750	308,750	2,272,500
Parks	30,000	118,667	99,567	72,567	91,367	412,167
Facilities	10,000	20,000	20,000	20,000	20,000	90,000
Emergency Management	7,200	10,200	10,200	10,200	10,200	48,000
Clerk	6,749	16,749	16,749	16,749	16,749	73,745
Information Technology	200,000	430,000	590,000	205,000	190,000	1,615,000
Courthouse Security	10,000	10,000	10,000	10,000	10,000	50,000
Law Library	8,000	8,000	8,000	8,000	8,000	40,000
	1,347,149	2,308,929	2,212,996	1,564,366	1,466,208	8,899,648
Fund Total						
100 General Fund	235,949	776,146	915,813	555,833	533,308	3,017,049
201 Roads Fund	290,000	711,250	565,750	396,750	308,750	2,272,500
202 Parks Fund	30,000	118,667	99,567	72,567	91,367	412,167
204 Fair Fund	53,000	44,733	13,733	13,733	13,733	138,933
207 Transfer Station	183,200	130,800	130,800	130,800	130,800	706,400
209 Corner Restoration	8,500	18,067	18,067	5,067	5,300	55,000
211 Courthouse Security	10,000	10,000	10,000	10,000	10,000	50,000
213 Law Library	8,000	8,000	8,000	8,000	8,000	40,000
216 Transit	340,000	340,000	300,000	300,000	300,000	1,580,000
217 Building Fund	3,500	22,933	22,933	23,283	16,617	89,266
220 Jail Operations Fund	185,000	128,333	128,333	48,333	48,333	538,333
	1,347,149	2,308,929	2,212,996	1,564,366	1,466,208	8,899,648

Capital Replacement Plan Notes

Expenditures include capital outlays, small equipment that does not meet \$5,000 capital level but does make sense to include in replacement plan, lease options, loans and contributions to capital reserves.

FY19 includes reserves for the Transfer Station and a small reserve contribution for facilities.

In order to achieve the smoother outlays in FY20 and beyond, reserve commitments across most departments will be required with staggered actual outlays for purchase of equipment.

Capital Replacement Planning: Vehicles, Equipment, Technology

Land Development Services

Prepared By: Todd Dugdale **BOLD** = year of expenditure. Other figures represent reserve allotment
 Date: 8/24/2017

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Replace 2000 Dodge PU-019	Replacement	High	General Fund	\$ 25,000		\$ 12,500	\$ 12,500	\$ 233	\$ 233
Replace 2000 Dodge PU-393	Replacement	High	General Fund	\$ 25,000		\$ 25,000	\$ 1,667	\$ 1,667	\$ 1,667
HP Large Document Printer	Replacement	Medium	General Fund	\$ 3,500	\$ 3,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Replace 2000 Dodge PU-546	Replacement	Medium	Building Fees	\$ 25,000		\$ 8,333	\$ 8,333	\$ 8,333	\$ 1,667
Replace 2002 Ford PU-620	Replacement	Medium	General Fund	\$ 25,000		\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
Replace 2006 Chevy PU-362	Replacement	Medium	Building Fees	\$ 25,000		\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
Replace 2006 Chevy PU-142	Replacement	Medium	Building Fees	\$ 25,000		\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
Replace 2004 Ford PU-553	Replacement	Medium	General Fund	\$ 25,000		\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
TS Compactor	Replacement	Medium	SW Fund Reserve	\$ 800,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Facility Construction	Replacement	Medium	SW Fund Reserve	\$ 400,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Small Equipment	Replacement	Medium	SW Fund	\$ 1,600	\$ 1,600	\$ 400	\$ 400	\$ 400	\$ 400
Computers (2)	Replacement	Medium	SW Fund	\$ 1,600	\$ 1,600	\$ 400	\$ 400	\$ 400	\$ 400
Computers (7)	Replacement	Medium	General Fund	\$ 5,600		\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
Computers (3)	Replacement	Medium	Building Fees	\$ 2,400	\$ 2,400	\$ 1,440	\$ 1,440	\$ 1,680	\$ 1,680
Computer Peripherals	Replacement	Medium	Building Fees	\$ 1,100	\$ 1,100	\$ 660	\$ 660	\$ 770	\$ 770
					\$ 190,200	\$ 207,633	\$ 184,300	\$ 172,383	\$ 165,717

Capital Replacement Planning: Vehicles, Equipment, Technology

Transit

Prepared By: Michael Ray
Date: 9/7/17

BOLD = year of expenditure. Other figures represent reserve allotment

Project Name	New or Replacement	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Bus	Replace	1	Fed, State grants, local match	\$ 100,000	\$ 100,000				
Bus	Replace	1	Fed, State grants, local match	\$ 100,000	\$ 100,000				
Bus	Replace	1	Fed, State grants, local match	\$ 65,000	\$ 65,000				
Bus	Replace	1	Fed, State grants, local match	\$ 75,000	\$ 75,000				
Bus	Replace	1	Fed, State grants, local match	\$ 100,000		\$ 100,000			
Bus	Replace	1	Fed, State grants, local match	\$ 100,000		\$ 100,000			
Bus	Replace	1	Fed, State grants, local match	\$ 65,000		\$ 65,000			
Bus	Replace	1	Fed, State grants, local match	\$ 75,000		\$ 75,000			
Bus	Replace	1	Fed, State grants, local match	\$ 100,000			\$ 100,000		
Bus	Replace	1	Fed, State grants, local match	\$ 100,000			\$ 100,000		
Bus	Replace	1	Fed, State grants, local match	\$ 100,000			\$ 100,000		
Bus	Replace	1	Fed, State grants, local match	\$ 100,000				\$ 100,000	
Bus	Replace	1	Fed, State grants, local match	\$ 100,000				\$ 100,000	
Bus	Replace	1	Fed, State grants, local match	\$ 100,000					\$ 100,000
Bus	Replace	1	Fed, State grants, local match	\$ 100,000					\$ 100,000
Bus	Replace	1	Fed, State grants, local match	\$ 100,000					\$ 100,000
					\$ 340,000	\$ 340,000	\$ 300,000	\$ 300,000	\$ 300,000

Capital Replacement Planning: Vehicles, Equipment, Technology

Assessor's Office

Prepared By: Sue Martin
Date: 9/8/17

BOLD = year of expenditure. Other figures represent reserve allotment

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
A&T Software capital system	Additions		General Fund		\$ 82,000	\$ 82,000	\$ 85,000	\$ 85,000	\$ 88,000
4 Vehicles - 4WD SUV (2 vehicles replaced every 8 years)	Replacement		General Fund	\$ 100,000		\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
					\$ 82,000	\$ 94,500	\$ 97,500	\$ 97,500	\$ 100,500

Capital Replacement Planning: Vehicles, Equipment, Technology

Sheriff's Office

Prepared By: CCSO Staff **BOLD** = year of expenditure. Other figures represent reserve allotment
 Date: 5/15/2017

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Vehicle Replacement - jail	Replacement	Routine	Jail Operations	\$ 270,000	\$ 100,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Equipment replacement	Replacement	Routine	Jail Operations	\$ 10,000	\$ 5,000	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333
Vehicle Replacement - cars	Replacement	Routine	General Fund	\$ 270,000		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Vehicle Replacement - SUVs	Replacement	Routine	General	\$ 462,000		\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
Vehicle - animal control	Replacement	Routine		\$ 20,000		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
MDTs	Replacement	Routine	Grants?	\$ 51,000		\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Radar Gun	Replacement	Routine		\$ 6,000		\$ 3,000	\$ 3,000	\$ 600	\$ 600
Radar Reader Board	Replacement	Routine		\$ 8,700		\$ 4,350	\$ 4,350	\$ 870	\$ 870
Boats and Trailers (2)	Replacement	Routine		\$ 100,000		\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667
Radio - base capital cost	Replacement	Routine		\$ 5,000	\$ 5,000	\$ 333	\$ 333	\$ 333	\$ 333
Radios	Replacement	Routine		\$ 55,000		\$ 27,500	\$ 27,500	\$ 3,667	\$ 3,667
Animal Transport Module	Replacement	Routine		\$ 13,500		\$ 4,500	\$ 4,500	\$ 4,500	\$ 675
Marine Patrol Truck	Replacement	Routine		\$ 42,000		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Personal Watercraft	Replacement	Routine		\$ 15,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,000
Jail Heavy-duty Cleaning Equip	Replacement	Routine		\$ 37,667		\$ 2,511	\$ 2,511	\$ 2,511	\$ 2,511
Kitchen Equipment	Replacement	Routine		\$ 23,790		\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586
Jail Van	Replacement	Routine		\$ 25,000		\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
EOC Generators	Replacement	Routine		\$ 60,000		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
EOC 4X4	Replacement	Routine		\$ 35,000		\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
					\$ 110,000	\$ 259,530	\$ 259,530	\$ 229,817	\$ 221,992

Capital Replacement Planning: Vehicles, Equipment, Technology

Surveyor's Office

Prepared By: Nathan A. Woodward
Date:9-5-17

BOLD = year of expenditure. Other figures represent reserve allotment

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Equipment replacement	Replacement	High	Corner Restoration	\$5,000	\$5,000	\$1,667	\$1,667	\$1,667	\$1,667
Computer + Peripheral replacement	Replacement	High	Corner Restoration	\$3,500	\$3,500	\$1,400	\$1,400	\$1,400	\$1,633
Computer replacement	Replacement	High	General Fund	\$1,500	\$1,500	\$600	\$600	\$600	\$700
GPS Equipment	Replacement	Medium	Split	50,000-60,000		\$15,000	\$15,000	\$2,000	\$2,000
GPS Equipment	Replacement	Medium	Split	50,000-60,000		\$15,000	\$15,000	\$2,000	\$2,000
Large format printer	Replacement	Low	General Fund	\$12,000		\$4,000	\$4,000	\$4,000	\$1,200
					\$10,000	\$37,667	\$37,667	\$11,667	\$9,200

Capital Replacement Planning: Vehicles, Equipment, Technology

Fair Board

Prepared By: Butch Guess
Date: 9/7/17

BOLD = year of expenditure. Other figures represent reserve allotment

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
				\$	\$	\$	\$	\$	\$
Pickup F-150 4X4	Replace	1	Fair operations	\$ 13,000	\$ 13,000	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
old john deere tractor 2050	Replace	2	Fair operations	\$ 20,000	\$ 20,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Augar Attachment Tractor	New	3	Fair operations	\$ 3,000	\$ 3,000	\$ 300	\$ 300	\$ 300	\$ 300
Water truck fire engine	Replace	4	Fair operations	\$ 17,000	\$ 17,000	\$ 1,133	\$ 1,133	\$ 1,133	\$ 1,133
Utility Truck W/ Bucket lift	New/Used	5	Fair operations	\$ 20,000		\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000
Mower	Replace	6	Fair operations	\$ 20,000		\$ 20,000	\$ 4,000	\$ 4,000	\$ 4,000
Development of reserve is anticipated starting in FY20					\$ 53,000	\$ 44,733	\$ 13,733	\$ 13,733	\$ 13,733

Capital Replacement Planning: Vehicles, Equipment, Technology

Roads Fund

Prepared By: Dave Hill **BOLD** = year of expenditure. Other figures represent reserve allotment
 Date: 7-Sep-17

Project Name	New or replacement	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Pickup (4)	Replace	1	Roads	\$ 140,000	\$ 70,000	\$ 23,333	\$ 23,333	\$ 23,333	\$ 70,000
Loader -used	Replace	2	Roads	\$ 65,000	\$ 65,000	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333
Excavator	Replace	3	Roads	\$ 150,000	\$ 150,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Dump Truck with Plow (2)	Replace	4		\$ 260,000		\$ 130,000	\$ 130,000	\$ 17,333	\$ 17,333
Gradall	Replace	5		\$ 330,000		\$ 110,000	\$ 110,000	\$ 110,000	\$ 22,000
Patch Trucks (2)	Replace	6		\$ 150,000		\$ 150,000	\$ 15,000	\$ 15,000	\$ 15,000
Mower	Replace	7		\$ 130,000		\$ 65,000	\$ 65,000	\$ 8,667	\$ 8,667
Backhoe	Replace	8		\$ 90,000		\$ 30,000	\$ 30,000	\$ 30,000	\$ 6,000
Chip Spreader	Replace	9		\$ 280,000		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Motor Grader	Replace	10		\$ 150,000		\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
Sweeper	Replace	11		\$ 60,000		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Message Boards (2)	Replace	12		\$ 45,000		\$ 15,000	\$ 15,000	\$ 15,000	\$ 3,000
Brush Chipper	Replace	13		\$ 28,000		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Pneumatic Roller	Replace	14		\$ 65,000		\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,250
Light Towers (2)	Replace	15		\$ 16,000		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Metal Detectors (2)	Replace	16		\$ 3,000		\$ 3,000	\$ -	\$ -	\$ -
Chainsaws (4 large)	Replace	17	Roads	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Mob Electronic Data Trans (6)	New	18		\$ 7,500		\$ 7,500	\$ -	\$ -	\$ -
Tree Cutting Head for Excav.	New	19		\$ 40,000		\$ 13,333	\$ 13,333	\$ 13,333	\$ 2,667
Development of reserve is anticipated starting in FY20					\$ 290,000	\$ 711,250	\$ 565,750	\$ 396,750	\$ 308,750

Capital Replacement Planning: Vehicles, Equipment, Technology

Parks Fund

Prepared By: Casey Garrett **BOLD** = year of expenditure. Other figures represent reserve allotment
 Date: 10/15/2017

Project Name	New or Replacement?	item/year	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
2009 Kubota Tractor Loader w/Brush Mower		L4400		\$ 22,000		\$ 22,000	\$ 2,200	\$ 2,200	\$ 2,200
John Deere Tractor Mower		755		\$ 14,000		\$ 1,400	\$ 12,600	\$ 1,400	\$ 1,400
Kubota Tractor Mower		F2400		\$ 24,000		\$ 2,400	\$ 2,400	\$ 19,200	\$ 2,400
John Deere Mower	Auction/Scrap	X300		\$ 10,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 7,000
John Deere Mower	Auction/Scrap	X300		\$ 10,000		\$ 10,000	\$ 1,000	\$ 1,000	\$ 1,000
Kubota Tractor		B-2150 HSD-1		\$ 25,000		\$ 2,500	\$ 22,500	\$ 2,500	\$ 2,500
John Deere Front End Mower		F1145		\$ 10,000		\$ 1,000	\$ 1,000	\$ 8,000	\$ 1,000
New Kubato Mower - gas				\$ 10,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 7,000
New Kubato Mower - diesel				\$ 10,000		\$ 10,000	\$ 1,000	\$ 1,000	\$ 1,000
New 4x4 ATV				\$ 7,500		\$ 750	\$ 6,750	\$ 750	\$ 750
Custom Boat Trlr See IM for item 808		2006		\$ 7,000		\$ 700	\$ 700	\$ 5,600	\$ 700
Ford Ranger		2007		\$ 15,000		\$ 15,000	\$ 1,500	\$ 1,500	\$ 1,500
Ford Ranger		2007		\$ 15,000		\$ 1,500	\$ 13,500	\$ 1,500	\$ 1,500
Ford F150	Auction/Scrap	1987	Parks	\$ 12,500	\$ 12,500	\$ 833	\$ 833	\$ 833	\$ 833
Ford Ranger		2011		\$ 15,000		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Chevrolet S10	Auction/Scrap	2011		\$ 15,000		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Chevrolet S10	Auction/Scrap	1979	Parks	\$ 12,500	\$ 12,500	\$ 833	\$ 833	\$ 833	\$ 833
Chevrolet 1 Ton Dump Truck		1989		\$ 35,000		\$ 3,500	\$ 3,500	\$ 3,500	\$ 24,500
Ford F350		1994		\$ 30,000		\$ 30,000	\$ 3,000	\$ 3,000	\$ 3,000
Aero Water Tank Trailer		1994		\$ 7,500		\$ 750	\$ 6,750	\$ 750	\$ 750
Eagle Ultra Trlr 6x10 Single Axle		1995		\$ 5,000		\$ 500	\$ 500	\$ 4,000	\$ 500
Ford F250 Pickup		1996		\$ 30,000		\$ 3,000	\$ 3,000	\$ 3,000	\$ 21,000
Bulldog 720HT 7'x20' TiltTrl		1997		\$ 5,000		\$ 500	\$ 4,500	\$ 500	\$ 500
Ford F150		1998		\$ 25,000		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Dodge Dakota		2003		\$ 15,000		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Small non capital equipment			Parks		\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Development of reserve is anticipated starting in FY20					\$ 30,000	\$ 118,667	\$ 99,567	\$ 72,567	\$ 91,367

Capital Replacement Planning: Vehicles, Equipment, Technology

General Services

Prepared By: Casey Garrett
 Date: 10/15/2017

BOLD = year of expenditure. Other figures represent reserve allotment

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Ford Econoline E250 Van	2003			\$ 20,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Ford Aerostar Van	2006			\$ 20,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Capital Equipment	On-going	1	Courthouse Security Fund		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
					\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

Capital Replacement Planning: Vehicles, Equipment, Technology

Various

Prepared By: J Cuellar **BOLD** = year of expenditure. Other figures represent reserve allotment
 Date: 10-Apr-18

Project Name	New or Replacement	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Capital Equipment	On-going	1	Courthouse Security Fund		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital Collections Investment	On-going	1	Law Library		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
					\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000

Capital Replacement Planning: Vehicles, Equipment, Technology

Emergency Management

Prepared By: Steve Pegram **BOLD** = year of expenditure. Other figures represent reserve allotment
 Date: 9/22/2017

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
				\$	\$	\$	\$	\$	\$
4x4 Vehicle 4 seater	Replacement	High	General Fund	\$ 36,000	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
to replace 2 seater 2003 Dodge Dakota (2 seater not adequate for work needs plus 15 years old) Budgeted a loan estimate for used vehicle									
EOC Generators	Replacement	Routine		\$ 60,000		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
					\$ 7,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200

Capital Replacement Planning: Vehicles, Equipment, Technology

Information Technology

Prepared By: Holly Miller
Date: 9/5/17

BOLD = year of expenditure. Other figures represent reserve allotment

Project Name	New or Replacement?	Priority	Funding Source	Total Cost Estimate \$	FY 18/19 \$	FY 19/20 \$	FY 20/21 \$	FY 21/22 \$	FY 22/23 \$
Phone System Replacement	Replacement	Must Do	General Fund Leased	\$ 225,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Windows 10 Rollout	Replacement	Must Do	General Fund?	\$ 65,000		\$ 65,000			
Records Management	New	HIGH	General Fund Leased	\$ 250,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
IT Security Program	New	HIGH	General Fund?	\$ 75,000		\$ 55,000		\$ 10,000	
Facility Connectivity	New	MEDIUM	General Fund?	\$ 300,000			\$ 300,000		
Annual Equipment Refresh	Replacement	MEDIUM	General Fund?	\$ 385,000	\$ 45,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
PCI Program	New	MEDIUM	General Fund?	\$ 20,000		\$ 20,000			
Sheriff's Records Management System	New	High	Leased Solution	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000		
Sheriff's Records Management System	New	High	Leased Solution	\$ 240,000	\$ 80,000	\$ 80,000	\$ 80,000		
GIS Field Mobile Data Collection	New	LOW	General Fund?	\$ 5,000				\$ 5,000	
Business Intelligence	New	LOW	General Fund?	TBD					
Transit AVL & Bus WiFi	New	LOW	Transit?	TBD					
Municipal Fiber	New	LOW	Grants?	TBD					
WiFi - Facilities (Public & Private)	New	LOW	General Fund?	TBD					
WiFi - Parks (Public & Private)	New	LOW	General Fund & Parks?	TBD					
					\$ 200,000	\$ 430,000	\$ 590,000	\$ 205,000	\$ 190,000

Columbia County FY2018-19 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 \$8,388,882,126.
3. One percent of borrowings has a value of \$83,888,821.
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, 2018, is \$0. This refunded bond will be retired in June 2018.
5. The County has issued bonded indebtedness that is subject to the limit of 287A.105. \$2,464,228 in aggregate principal amount of borrowings is outstanding as of June 30, 2018. 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 \$6,669,870 in aggregate principal amount outstanding as of June 30, 2018. 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 97% of it is still available.

The County as of FY19 will have no general obligation bond debt subject to the limit of 2% real market value. As of June 2018, the one general obligation bond will be retired.

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

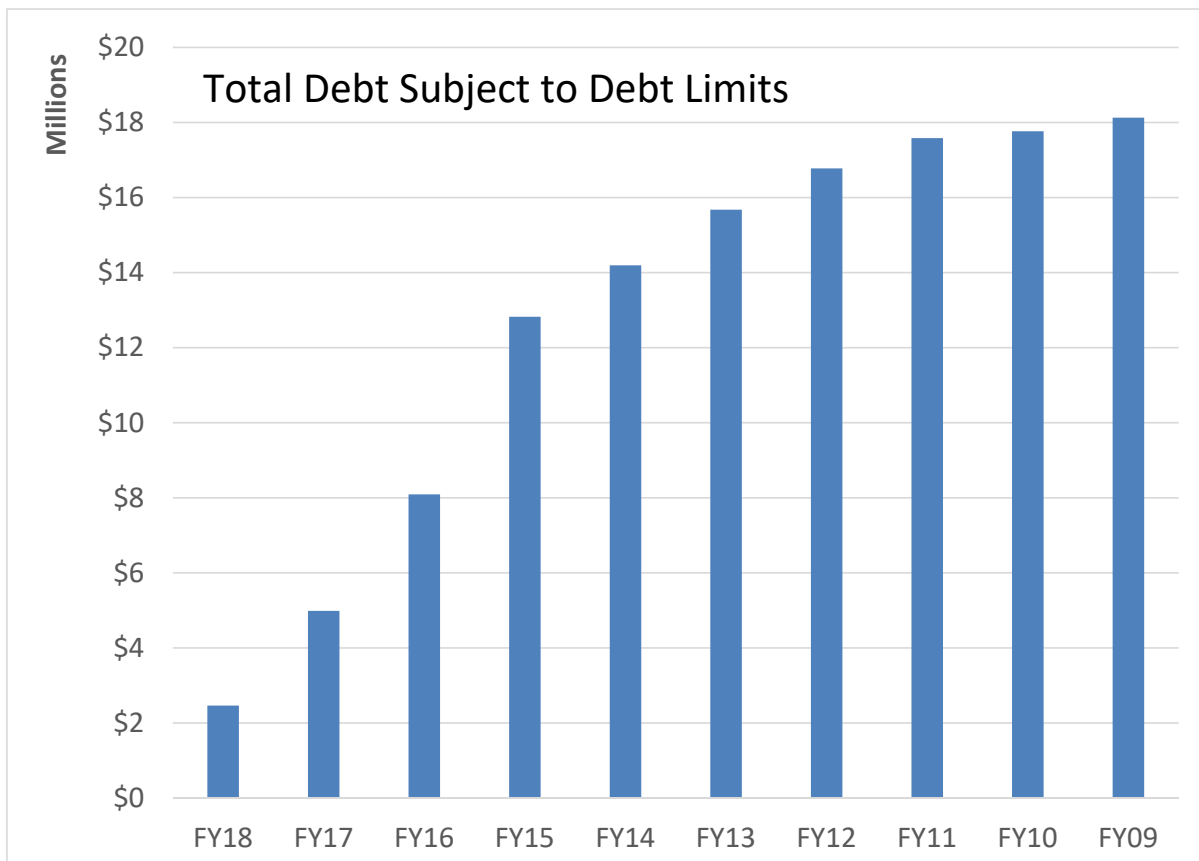
In both cases, these excess payments have resulted in reducing the indebtedness terms by years as well as the total debt service to be paid. In fact, the Road Loan was retired in January 2018.

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.

The long term debt schedule for Columbia County follows.

Columbia County Long Term Debt Trends

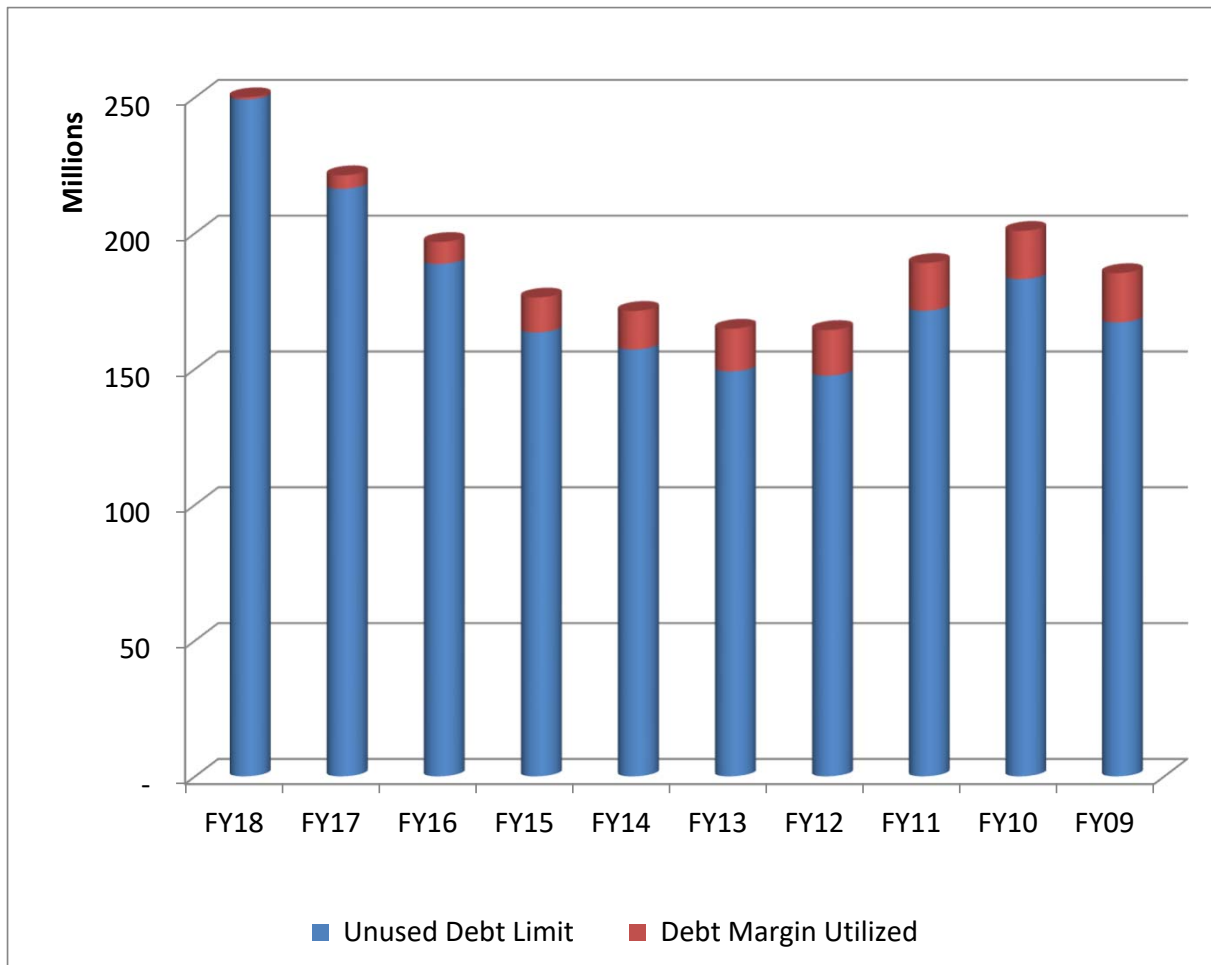
Fiscal Year	County Debt Limits				Debt at June 30		
	Real Market Value	Debt Limit for		Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
		General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)				
2017-18	8,388,882,126	167,777,643	83,888,821	251,666,464	-	2,464,228	2,464,228
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	Revenue	Total Unused Debt Limit	General	Revenue	Combined percentage
	Obligation Bonds	Bonds and Other Debt		Obligation Bonds	Bonds and Other Debt	
2017-18	167,777,643	81,424,593	249,202,236	0.0%	2.9%	1.0%
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
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As of June 30, 2018:

Pension Bonds

Pers A & B	2-7.41%	4,394,484	3,624,870	1,958,752	5,583,622
Pers addl	4-5%	3,860,000	3,045,000	915,083	3,960,083
Total not subject to any limit		8,254,484	6,669,870	2,873,835	9,543,705

Loans

City of St Helens	3.00%	100,000	49,896	7,019	56,915
OEDD SPWF - West Rainier Road	5.23%	410,000	174,586	41,811	216,397
OEDD SPWF - Port Westward Road	4.99%	5,746,893	0	0	0
OEDD - Solid Waste Transfer Station	4.97%	4,435,000	1,997,375	448,849	2,446,224
Courthouse Capital Improvements	3.75%	713,000	242,371	15,711	258,082
Total subject to 1% RMV limit		11,404,893	2,464,228	513,390	2,977,618

Percent RMV utilized 0.136% 0.029% Less than 1% = In compliance

81,424,593 Amount debt capacity remaining (1% RMV minus outstanding principal due)

General Obligation Bond

Jail Refinancing (retired FY18)	4-4.25%	8,365,000	0	0	0
Total subject to 2% RMV limit		8,365,000	0	0	0

Percent RMV utilized 0.100% 0.000% Less than 2% = In compliance

167,777,643 Amount debt capacity remaining (2% RMV minus outstanding principal due)

Total Long Term Debt		28,024,377	9,134,098	3,387,225	12,521,323
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Real Market Value FY18

8,388,882,126

Columbia County



FY19 Proposed Budget

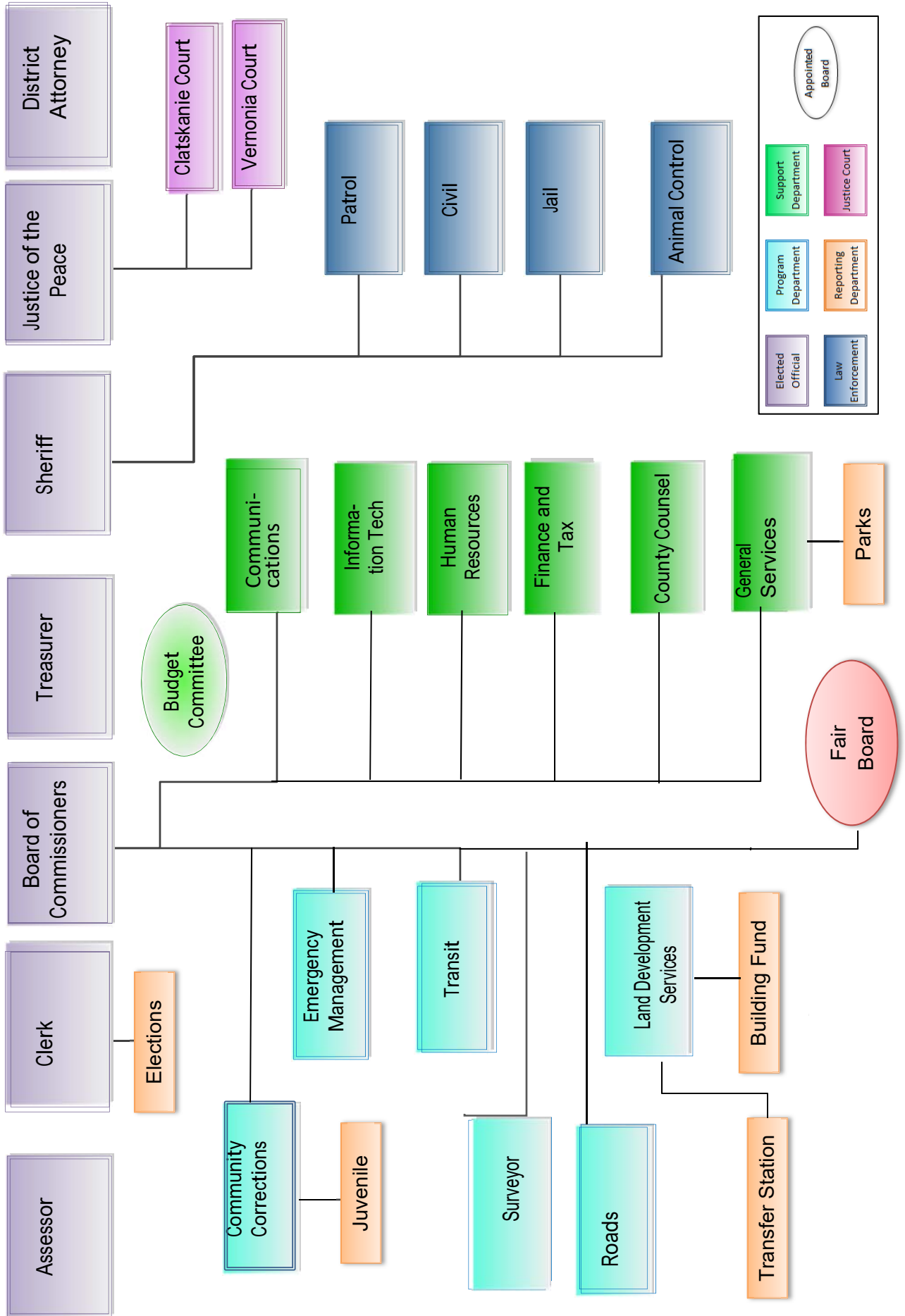
Section VII: County Structure and Workforce

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Section VII: County Structure and Workforce

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Columbia County Residents Elect the Following County Officials:



Columbia County Elected Official Compensation Committee Recommendation

Columbia County's Elected Officials Compensation Committee, made up of members of the public, meets annually to make its recommendation regarding elected official salaries for the upcoming fiscal year.

The meeting this year will be held on April 17, 2018.

The recommendation will be made available to the Budget Committee at its April 23 meeting but is not available at the time of the production of the FY19 Proposed Budget Book.

Columbia County Budgeted Position History Summary

	Adopted Range	Adopted 2012-2013	Adopted 2013-2014	Suppl'tal 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
Function								
General Government		79.02	76.30	87.08	94.41	108.27	118.50	116.30
Public Safety								
Sheriff - Officers		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sheriff - Civilians		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parole/Probation		14.07	13.30	12.15	12.15	12.91	13.71	17.71
Juvenile Justice		4.73	4.89	5.14	5.59	5.80	5.75	6.75
District Attorney		11.17	11.54	12.09	12.58	12.80	13.20	14.48
Justice Court		2.03	2.53	2.75	2.77	2.31	2.31	2.82
Emergency Management		1.80	2.70	1.91	1.94	2.00	2.49	2.49
Animal Control/Firing Range		1.98	1.00	1.00	1.00	1.00	1.00	1.00
Highways and Streets								
Engineering/Admin		5.00	5.00	5.00	5.00	5.00	5.00	5.00
Maintenance		18.00	16.00	18.00	16.50	16.50	16.50	16.50
Transfer Station/Solid Waste		1.59	1.59	0.93	1.19	1.35	1.70	1.55
Culture and Recreation								
Parks		4.90	3.00	3.00	2.50	2.42	2.20	3.10
Fair		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services/Health		1.62	1.28	0.40	0.14	0.10	0.10	1.00
Economic Development/Transit		3.40	1.00	1.49	1.43	3.33	3.49	3.00
Total		149.31	140.13	150.94	157.20	173.79	185.95	191.70
Percent Change		-10.8%	-6.1%	7.7%	4.1%	10.6%	7.0%	3.1%
							Percent Change since FY13	28.4%
General Fund (no Jail)		76.22	73.88	78.52	81.57	92.14	97.70	98.76
Percent Change		-8.8%	-3.1%	6.3%	3.9%	13.0%	6.0%	1.1%
							Percent Change since FY13	29.6%
Other Funds (no Jail)		51.64	45.51	45.22	43.35	46.80	48.32	56.15
Percent Change		-10.4%	-11.9%	-0.6%	-4.1%	8.0%	3.2%	16.2%
							Percent Change since FY13	8.7%
Jail Operations		21.45	20.74	27.20	32.28	34.85	39.93	36.79
Percent Change		-18.1%	-3.3%	31.1%	18.7%	8.0%	14.6%	-7.9%
							Percent Change since FY13	71.5%

Columbia County Budgeted Position History Detail

		Adopted	Adopted	Suppl'tal	Adopted	Adopted	Adopted	Proposed
	Range	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
GENERAL GOVERNMENT								
<u>Board of Commissioners 100-01</u>								
Commissioners	EL	2.70	2.70	2.86	2.91	3.00	3.00	3.00
Board Secretary	E03	0.90	0.90	0.95	1.46	1.00	1.00	1.00
Office Specialist	21	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>
Total Department		3.60	3.60	3.82	4.37	5.00	5.00	4.50
<u>Assessor 100-02</u>								
Assessor	EL	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Chief Cartographer/GIS Manager	E05	0.90	0.90	0.95	0.00	0.00	0.00	1.00
Office Manager II	E04	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Supervisor	27	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Program/Sales Data Analyst	26	0.90	0.90	0.95	0.97	1.00	1.00	1.00
GIS Programmer-Cartographer	27	0.90	0.90	0.95	0.97	1.00	1.00	0.00
Property Appraiser II	26	2.70	4.50	3.82	2.91	3.00	4.00	4.00
Property Appraiser I	25	1.80	0.00	0.95	1.94	3.00	2.00	0.00
GIS Technician	24	0.00	0.00	0.00	0.00	0.00	0.00	0.50
Assessment Clerk III	23	0.00	0.90	0.95	1.94	1.00	1.00	1.00
Assessment Clerk II	22	1.80	0.90	0.95	1.97	0.00	0.00	2.00
Assessment Clerk I	21	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
Total Department		10.80	10.80	11.45	12.63	13.00	13.00	12.50
<u>Tax Office 100-03</u>								
Director, Finance & Taxation	E08	0.18	0.09	0.05	0.05	0.05	0.05	0.05
Tax Collector	E05	0.00	0.00	0.00	0.83	0.75	0.85	0.85
Administrator	E04	0.00	0.05	0.05	0.00	0.00	0.00	0.00
Administrator, Tax & Grants	E02	0.50	0.58	0.75	0.00	0.00	0.00	0.00
Accountant II	24	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Accountant I	23	0.05	0.05	0.05	0.05	0.05	0.00	0.00
Accounting Clerk II	21	0.00	0.72	0.87	0.78	0.05	0.05	0.50
Accounting Clerk I or PT help	20	<u>0.86</u>	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>	<u>0.75</u>	<u>0.75</u>	<u>0.85</u>
Total Department		1.64	1.54	1.82	1.88	1.70	1.75	2.30
<u>County Clerk 100-04</u>								
Personnel-County Clerk	EL	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Admin. Asst.	23	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Clerk I	20	<u>0.10</u>	<u>0.49</u>	<u>0.47</u>	<u>0.36</u>	<u>0.46</u>	<u>0.46</u>	<u>0.00</u>
Total Department		1.90	2.29	2.38	2.30	2.46	2.46	2.00

	Range	Adopted 2012-2013	Adopted 2013-2014	Suppl'tal 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
<u>Elections 100-05</u>								
Elections Supervisor	27	0.68	0.68	0.72	0.73	0.85	0.85	0.85
Part Time Help	NA	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.58</u>	<u>0.47</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.18	1.18	1.22	1.31	1.32	0.85	0.85
<u>Sheriff (Includes Animal Services) 100-06</u>								
Sheriff	EL	0.50	0.50	0.50	0.50	0.50	0.35	0.33
Administrator	E02	0.00	0.00	0.00	0.00	0.00	0.00	0.25
Office Manager II	E03	0.50	0.50	0.43	0.25	0.25	0.25	0.00
Fiscal Assistant	23	0.00	0.00	0.00	0.00	0.00	0.25	0.00
Support Services Supervisor	25	0.00	0.00	0.00	0.50	0.50	0.50	0.00
Senior Civil Deputy	S125	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Civil Deputy	S123	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Evidence Tech	NA	0.60	0.49	0.50	0.60	0.60	0.60	1.00
Civil Clerk	S122	0.50	0.50	1.00	0.00	0.60	0.00	0.60
PT Office Assistant	NA	0.98	0.00	0.00	0.00	0.00	0.00	0.00
Undersheriff	E06	0.25	0.25	0.25	0.50	0.50	0.00	0.00
Capitain	E06	0.00	0.00	0.00	0.00	0.00	0.00	0.95
Lieutenant	E05	0.00	0.75	0.75	0.55	0.00	1.00	0.95
Sergeant	S107	1.50	0.00	0.00	0.00	1.00	1.90	2.00
Deputy Sheriff	S103	7.00	5.00	5.00	5.50	8.10	8.63	8.80
Marine Capitain	E06	0.00	0.00	0.00	0.00	0.00	0.00	0.05
Marine Lieutenant	E05	0.00	0.25	0.25	0.45	1.00	0.00	0.05
Marine Sergeant	S107	0.50	0.00	0.00	0.00	0.00	1.00	0.00
Marine Deputy Sheriff	S103	2.00	2.00	2.00	2.00	1.00	1.90	1.20
Animal Control Officer	24	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Care Specialist	NA	0.49	0.00	0.00	0.00	0.00	0.00	0.00
Kennel Worker	NA	0.49	0.00	0.00	0.00	0.00	0.00	0.00
Reductions to be determined		<u>(1.47)</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		16.84	13.24	13.68	13.85	17.05	19.38	18.68
<u>Jail 100-08 moved to 220 in FY15</u>								
Sheriff	EL	0.50	0.50					
Undersheriff	E06	0.75	0.75					
Jail Manager	E06	1.00	0.00					
Office Manager II	23	0.50	0.50					
Corrections Lieutenant	E05	0.00	2.00					
Corrections Sargeant	S137	5.00	0.00					
Corrections Deputy	S133	16.00	14.00					
Corrections Tech	S131	0.98	2.49					
CH Security & Transport Deputy	NA	1.70	0.50					
Reductions to be determined		<u>(4.98)</u>	<u>0.00</u>					
Total Department		21.45	20.74	0.00	0.00	0.00	0.00	0.00

	Range	Adopted 2012-2013	Adopted 2013-2014	Suppl'tal 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
<u>Economic Development 100-09</u>								
Transit Program Coordinator	E04	0.23	0.25	0.25	0.50	0.50	0.50	0.50
Economic Development Director	E05	<u>1.00</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		1.23	0.25	0.25	0.50	0.50	0.50	0.50
<u>Surveyor 100-11</u>								
County Surveyor	E04	0.18	0.18	0.48	0.49	0.80	0.80	0.80
Survey Technician	24	<u>0.27</u>	<u>0.24</u>	<u>0.13</u>	<u>0.23</u>	<u>0.00</u>	<u>0.38</u>	<u>0.45</u>
Total Department		0.45	0.42	0.61	0.72	0.80	1.18	1.25
<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	0.95	0.59	1.00	1.00	1.00
Deputy DA 2	E07	1.44	2.36	2.48	3.41	3.00	3.00	2.50
Deputy DA 1	EO5	1.80	0.90	0.95	0.97	1.00	1.00	2.00
Office Manager	E04	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Legal Secretary	24	2.43	2.78	2.89	2.74	2.80	2.80	2.00
PT help		0.00	0.00	0.00	0.00	0.00	0.00	0.98
Support Enforcement	25	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Child Support Enf Agent	22	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Victims Advocate Admin	EO1	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Victims Advocate	21	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>	<u>0.97</u>	<u>1.00</u>	<u>0.40</u>	<u>1.00</u>
Total Department		11.17	11.54	12.09	12.58	12.80	13.20	14.48
<u>Justice Court 100-14</u>								
Justice of the Peace	NA	0.68	0.70	0.82	0.82	0.82	0.82	0.82
Justice Court Clerk	23	0.90	0.90	0.95	0.97	1.00	1.00	2.00
PT Justice Court Clerk	NA	<u>0.45</u>	<u>0.93</u>	<u>0.98</u>	<u>0.98</u>	<u>0.49</u>	<u>0.49</u>	<u>0.00</u>
Total Department		2.03	2.53	2.75	2.77	2.31	2.31	2.82
<u>Juvenile Department 100-18</u>								
Juvenile Director	E07	0.23	0.23	0.25	0.25	0.25	0.25	0.25
Juvenile Supervisor	EO5	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Intervention Specialist	26	0.00	0.00	0.00	0.00	0.00	0.00	0.50
Diversion Coordinator	21	0.20	0.25	0.25	0.00	0.55	0.00	0.00
Juvenile Probation Officer I	25	0.45	0.90	1.91	2.91	0.00	0.00	0.00
Juvenile Probation Officer II	26	1.80	1.46	0.57	0.00	3.00	3.00	3.00
Secretary	23/24	0.90	0.90	0.95	0.97	1.00	1.00	2.00
Office Specialist	21	0.00	0.00	0.00	0.00	0.00	0.50	0.00
PT Help	NA	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		4.73	4.89	5.14	5.59	5.80	5.75	6.75

		Adopted	Adopted	Suppl'tal	Adopted	Adopted	Adopted	Proposed
	Range	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<u>County Counsel 100-19</u>								
County Counsel	E10	0.90	0.90	0.95	0.97	1.00	1.00	0.70
Of Counsel	NA	0.00	0.00	0.10	0.04	0.04	0.05	0.05
Assistant County Counsel	E07	0.90	0.90	0.95	0.97	1.00	1.00	2.00
Paralegal/NatRes Admin	E04	0.90	0.00	0.00	0.00	0.88	1.00	1.00
Legal Assistant	24	<u>0.00</u>	<u>0.81</u>	<u>0.86</u>	<u>0.87</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Department		2.70	2.61	2.87	2.85	3.92	4.05	3.75
<u>Public Health 100-36</u>								
Total Department	NA	<u>0.00</u>	<u>0.00</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>1.00</u>
Total Department		0.00	0.00	0.10	0.10	0.10	0.10	1.00
<u>Emergency Services 100-44</u>								
EM Director	E05	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Deputy Director	EO5	0.00	0.00	0.00	0.00	0.00	1.00	1.00
HSEM Coordinator	EO4	0.90	0.90	0.95	0.97	1.00	0.49	0.49
UASI Grant Coordinator	24	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.80	2.70	1.91	1.94	2.00	2.49	2.49
<u>Finance/Purchasing/PR 100-45</u>								
Director, Finance and Taxation	E08	0.72	0.81	0.91	0.92	0.95	0.95	0.95
Tax Collector	E05	0.00	0.00	0.00	0.15	0.25	0.15	0.15
Accounting Svcs Manager	E04	0.00	0.00	0.00	0.00	0.92	1.00	1.00
Finance Administrator	E03	1.76	1.12	1.19	0.97	1.00	0.00	0.00
Finance Administrator CCDA	E02	0.00	0.50	0.91	0.00	0.00	0.00	0.00
Accountant II	24	0.00	0.00	0.00	0.00	0.00	1.95	1.95
Accountant I	23	0.86	0.86	0.91	0.92	0.95	0.00	0.00
Contracts & Procurement Specialist	25	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Accounting Clerk II	21	0.00	1.08	1.15	1.17	0.95	0.95	0.50
Accounting Clerk I	20	<u>0.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>	<u>0.65</u>
Total Department		4.29	4.37	5.06	4.13	5.27	6.25	6.20

		Adopted	Adopted	Suppl'tal	Adopted	Adopted	Adopted	Proposed
	Range	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<u>Land Development Services 100-49</u>								
LDS Director	E07	0.45	0.45	0.57	0.68	0.70	0.70	0.70
Office Manager (CBA)	26	0.90	0.90	0.95	0.97	1.00	1.00	0.50
Office Specialist	21	0.00	0.00	0.00	0.00	0.00	0.09	0.05
LDS Secretary	22	0.49	0.49	0.38	0.40	0.40	0.40	0.40
Planning Division Manager	E05	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Planner I	25	0.00	0.90	0.95	0.97	0.00	1.00	0.00
Planner II	26	0.90	0.00	0.40	0.00	1.98	1.49	2.49
Environmental Services Specialist	27	0.90	0.90	0.95	0.97	1.00	1.25	2.00
Code Enforcement Officer	25	0.63	0.63	0.58	0.69	0.70	0.20	0.10
Building Services Manager	E06	0.45	0.40	0.48	0.97	1.00	0.00	0.00
Maintenance Mechanic I	23	0.68	0.68	0.95	1.00	0.00	0.00	0.00
Maintenance Mechanic II	24	0.00	0.00	0.00	0.00	3.00	0.00	0.00
Maintenance Mechanic III	25	<u>1.58</u>	<u>1.58</u>	<u>1.91</u>	<u>1.84</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		7.88	7.83	9.08	9.46	11.78	7.13	7.24
<u>Information Technology 100-50</u>								
Director	E05	0.00	0.00	0.00	0.00	0.92	1.00	1.00
Computer Tech Senior	27	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Computer Tech II	26	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Computer Tech I	25	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Temp Help	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.26</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.70	2.70	2.86	3.17	3.92	4.00	4.00
<u>Public Affairs 100-51</u>								
Public Information Coordinator	E04	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.92</u>	<u>1.00</u>	<u>1.00</u>
Total Department		0.00	0.00	0.00	0.00	0.92	1.00	1.00
<u>Human Resources 100-56</u>								
Director, HR & IT	E08	0.90	0.90	0.95	0.97	1.00	1.00	1.00
Office Specialist	21	<u>0.38</u>	<u>0.49</u>	<u>0.49</u>	<u>0.46</u>	<u>0.49</u>	<u>0.60</u>	<u>0.60</u>
Total Department		1.28	1.39	1.44	1.43	1.49	1.60	1.60
<u>General Services 100-58</u>								
Director, General Services	E06						0.80	0.80
Department Secretary	22						0.00	0.10
Facilities Svcs Tech I	23						2.95	3.90
Facilities Svcs Tech II	24						0.95	0.05
Facilities Svcs Tech III	25						<u>1.00</u>	<u>0.00</u>
Total Department		0.00	0.00	0.00	0.00	0.00	5.70	4.85
TOTAL GENERAL FUND		97.67	94.62	78.52	81.57	92.1	97.70	98.76
		-11.0%	-3.1%	-17.0%	3.9%	13.0%	6.0%	1.1%

		Adopted	Adopted	Suppl'tal	Adopted	Adopted	Adopted	Proposed
	Range	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<u>Road Department 201</u>								
Director, Public Works	E09	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Coordinator	27	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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	2.00
Crew Leadworker	24	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Weighmaster	23	0.00	0.00	0.00	0.50	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	3.00	3.00	3.00	5.00	5.00	5.00	6.00
Road Maintenance Worker I	22	7.00	6.00	7.00	4.00	4.00	4.00	3.00
Supervisor, Mechanic	25	1.00	0.00	1.00	0.00	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		23.00	21.00	23.00	21.50	21.50	21.50	21.50
<u>Parks 202</u>								
Assistant Director, Public Works	E05	0.75	1.00	1.00	0.50	0.42	0.20	0.20
Department Secretary	22	1.00	1.00	1.00	1.00	1.00	1.00	0.90
Parks Maintenance Worker I	22	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Parks Maintenance Worker II	23	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Host	NA	<u>2.15</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		4.90	3.00	3.00	2.50	2.42	2.20	3.10

		Adopted	Adopted	Suppl'tal	Adopted	Adopted	Adopted	Proposed
	Range	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<u>Communtiy Corrections 203</u>								
Director	E07	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Probation Supervisor	E05	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Probation Officer I	P1	0.99	0.00	1.00	1.00	3.00	2.00	3.00
A & D Eval. Spec	NA	0.49	0.45	0.10	0.10	0.00	0.00	0.00
Probation Officer II	P2	5.00	6.00	4.00	4.00	3.00	5.00	5.00
Split Juv/Cmty Crctns PO	27	0.45	0.00	0.00	0.00	0.00	0.00	0.00
Office Manager	E04	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Community Program Coord	E03	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Intervention Specialist	26	0.00	0.00	0.00	0.00	0.00	0.00	0.50
Clerical Specialist	22	0.33	0.33	0.33	0.60	0.00	0.00	0.00
Lead Probation Officer	27	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Program Coordinator	24/21	0.00	0.00	0.00	1.00	1.70	1.00	0.00
Work Crew Supervisor	24	1.98	1.69	1.89	1.61	1.46	1.46	1.46
Dept. Secretary	22	1.00	1.00	1.00	1.00	0.00	0.00	1.00
Office Specialist	21	0.00	0.00	0.00	0.00	1.00	1.50	1.00
Office Assistant	NA	0.49	0.49	0.49	0.49	1.00	1.00	1.00
Case Aide	21	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Temp Help	NA	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		14.07	13.30	12.15	12.15	12.91	13.71	17.71
<u>Commission on Children & Family 205</u>								
CCCCF Director	E05	1.00	1.00	0.30	0.04	0.00	0.00	0.00
Fiscal Assistant	23	0.49	0.28	0.00	0.00	0.00	0.00	0.00
Program Coordinator	NA	<u>0.13</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		1.62	1.28	0.30	0.04	0.00	0.00	0.00
<u>Solid Waste Transfer Station 207</u>								
LDS Director	E07	0.18	0.18	0.10	0.10	0.10	0.10	0.10
Solid Waste Program Coordinator	24	0.00	0.00	0.00	0.49	0.75	0.75	0.75
Code Enforcement Officer	25	0.27	0.27	0.29	0.30	0.20	0.50	0.20
Maintenance Mechanic II	25	0.23	0.23	0.05	0.05	0.05	0.05	0.00
Maintenance Mechanic I	23	0.23	0.23	0.05	0.05	0.05	0.05	0.10
Permit Specialist	23	0.68	0.68	0.20	0.20	0.20	0.00	0.00
LDS Secretary	22	0.00	0.00	0.24	0.00	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>0.25</u>	<u>0.40</u>
Total Department		1.59	1.59	0.93	1.19	1.35	1.70	1.55
<u>Corner Preservation Fund 209</u>								
County Surveyor	E04	0.72	0.72	0.48	0.49	0.20	0.20	0.20
Survey Technician	24	<u>0.63</u>	<u>0.25</u>	<u>0.15</u>	<u>0.06</u>	<u>0.00</u>	<u>0.38</u>	<u>0.55</u>
Total Department		1.35	0.97	0.63	0.55	0.20	0.58	0.75

	Range	Adopted 2012-2013	Adopted 2013-2014	Suppl'tal 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
<u>Inmate Benefit Expense Fund 210</u>								
Corrections Clerk -128	S122	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.50	0.50	0.00	0.00	0.00	0.00	0.00
<u>Columbia County Rider 216</u>								
Transit Program Coordinator	E04	0.49	0.00	1.00	0.50	0.50	0.50	0.50
Transit Program Administrator	E05	0.68	0.75	0.24	0.43	1.00	1.00	1.00
Accounting Specialist	23	0.00	0.00	0.00	0.00	1.33	1.49	1.00
Transit Coordinator	E04	<u>1.00</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		2.17	0.75	1.24	0.93	2.83	2.99	2.50
<u>Building Services Fund 217</u>								
LDS Director	E07	0.18	0.18	0.19	0.20	0.20	0.20	0.20
Building Inspector Supervisor	28	0.00	0.00	0.00	0.00	0.00	0.00	0.70
Building Services Manager	E10	0.45	0.41	0.48	0.00	0.00	0.00	0.00
Building Official	28	0.63	0.63	0.67	0.68	0.70	1.00	0.00
Code Enforcement Officer	25	0.00	0.00	0.00	0.00	0.00	0.20	0.70
Inspector II	27	0.49	0.49	0.95	0.97	1.00	1.00	2.49
Inspector I	26	0.05	0.00	0.00	0.48	0.49	0.00	0.00
Part Time Inspector	25	0.00	0.00	0.00	0.00	0.00	0.49	0.00
Plans Examiner II	26	0.00	0.00	0.49	0.49	1.00	1.00	1.00
Plans Examiner I	25	0.00	0.00	0.00	0.00	0.00	0.25	0.00
Office Manager I	26	0.00	0.00	0.00	0.00	0.00	0.00	0.50
LDS Secretary	22	0.00	0.00	0.58	0.59	0.60	0.60	0.60
LDS Director (electrical)	E07	0.09	0.09	0.10	0.00	0.00	0.00	0.00
Bldg Inspection Supervisor	28	0.27	0.27	0.27	0.30	0.50	0.00	0.30
Electrical Inspector	27	0.05	0.10	0.00	0.00	0.30	0.00	0.00
Inspector II	27	0.00	0.72	0.00	0.00	0.00	0.00	1.00
Permit Specialist	23	<u>0.23</u>	<u>0.23</u>	<u>0.24</u>	<u>0.78</u>	<u>0.80</u>	<u>0.90</u>	<u>1.55</u>
Total Department		2.44	3.12	3.97	4.49	5.59	5.64	9.04

		Adopted	Adopted	Suppl'tal	Adopted	Adopted	Adopted	Proposed
	Range	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<u>Jail moved to Fund 220 in FY15</u>								
Sheriff	EL			0.50	0.50	0.50	0.65	0.67
Undersheriff	E06			0.75	0.50	0.50	0.00	0.00
Counsel-Jail Projects	E10			0.00	0.00	0.00	0.00	0.30
Jail Captain	E06			1.00	1.00	1.00	1.00	1.00
Office Manager II	E04			0.57	0.75	0.75	0.00	0.00
Support Services Supervisor	25			0.14	0.50	0.50	0.50	0.00
Administrator	EO2			0.00	0.00	0.00	0.75	0.75
Fiscal Assistant	23			0.00	0.00	0.00	0.75	0.00
Corrections Clerk - 128	S128			1.00	1.00	3.00	1.75	3.25
Corrections Lieutenant	E05			2.75	2.75	2.50	2.00	2.00
Administrative Sargeant	S137			0.00	0.00	0.00	1.00	0.00
Corrections Sargeant	S137			0.00	1.00	1.00	3.10	5.00
Corrections Nurse	S145			0.00	0.00	0.00	0.00	0.00
Corrections Deputy	S133			16.00	20.58	21.90	20.97	16.40
Corrections Tech	S131			3.00	2.00	1.00	3.49	2.49
Facilities Svcs Tech II	24						0.00	0.95
Facilities Svcs Tech III	25						0.00	1.00
CH Security & Transport Deputy	NA			<u>1.49</u>	<u>1.70</u>	<u>2.20</u>	<u>3.97</u>	<u>2.98</u>
Total Department		0.00	0.00	27.20	32.28	34.85	39.93	36.79
TOTAL OTHER FUNDS		51.64	45.51	72.42	75.63	81.65	88.25	92.94
GRAND TOTAL		149.31	140.13	150.94	157.20	173.79	185.95	191.70
Change from Prior Year		-10.8%	-6.1%	7.7%	4.1%	10.6%	7.0%	3.1%

Columbia County PERS Rates Details

In FY19, Columbia County is utilizing a portion of the PERS reserve it has built up since FY14 to reduce the PERS cost for FY19.

Tier 1/2 General Service

	Employer %	Employee %	Bond Rate*	PERS Reserve	Total
FY17 Rate (prior biennium)	10.55%	6.00%	7.19%	2.90%	26.64%
FY18 Rate	14.20%	6.00%	6.76%	0.00%	26.96%
FY19 Rate	14.20%	6.00%	6.58%	-3.25%	23.53%
Difference FY18 to FY19	0.00%	0.00%	-0.18%	-3.25%	-3.43%
Percent increase/(decrease) of the rates					-12.87%

Tier 1/2 Police & Fire

	Employer %	Employee %	Bond Rate*	PERS Reserve	Total
FY17 Rate (prior biennium)	13.81%	6.00%	7.19%	2.90%	29.90%
FY18 Rate	18.89%	6.00%	6.76%	0.00%	31.65%
FY19 Rate	18.89%	6.00%	6.58%	-3.25%	28.22%
Difference FY18 to FY19	0.00%	0.00%	-0.18%	-3.25%	-3.43%
Percent increase/(decrease) of the rates					-11.47%

OPSRP General Service

	Employer %	Employee %	Bond Rate*	PERS Reserve	Total
FY17 Rate (prior biennium)	4.68%	6.00%	7.19%	2.90%	20.77%
FY18 Rate	7.19%	6.00%	6.76%	0.00%	19.95%
FY19 Rate	7.19%	6.00%	6.58%	-3.25%	16.52%
Difference FY18 to FY19	0.00%	0.00%	-0.18%	-3.25%	-3.43%
Percent increase/(decrease) of the rates					-16.50%

OPSRP Police & Fire

	Employer %	Employee %	Bond Rate*	PERS Reserve	Total
FY17 Rate (prior biennium)	8.79%	6.00%	7.19%	2.90%	24.88%
FY18 Rate	11.96%	6.00%	6.76%	0.00%	24.72%
FY19 Rate	11.96%	6.00%	6.58%	-3.25%	21.29%
Difference FY18 to FY19	0.00%	0.00%	-0.18%	-3.25%	-3.43%
Percent increase/(decrease) of the rates					-13.78%

* 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.

ACTUARIAL VALUATION REPORT

Columbia County

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%.

Milliman

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U.S. DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS
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PORTLAND-SALEM

Consumer Price Index, All Items, 1982-84=100 for All Urban Consumers (CPI-U)

YEAR	SEMI-ANNUAL AVERAGE		ANNUAL AVERAGE	OVER-THE-YEAR PERCENT CHANGE		ANNUAL AVERAGE
	1st Half	2nd Half		1st Half	2nd Half	
1990	124.9	129.8	127.4	4.7	6.7	5.8
1991	132.8	135.1	133.9	6.3	4.1	5.1
1992	138.8	140.9	139.8	4.5	4.3	4.4
1993	143.6	145.8	144.7	3.5	3.5	3.5
1994	147.7	150.1	148.9	2.9	2.9	2.9
1995	152.5	153.9	153.2	3.2	2.5	2.9
1996	157.2	160.0	158.6	3.1	4.0	3.5
1997	162.6	165.5	164.0	3.4	3.4	3.4
1998	166.1	168.1	167.1	2.2	1.6	1.9
1999	170.8	174.4	172.6	2.8	3.7	3.3
2000	176.4	179.5	178.0	3.3	2.9	3.1
2001	181.2	183.6	182.4	2.7	2.3	2.5
2002	183.5	184.0	183.8	1.3	0.2	0.8
2003	186.0	186.5	186.3	1.4	1.4	1.4
2004	189.8	192.5	191.1	2.0	3.2	2.6
2005	194.5	197.5	196.0	2.5	2.6	2.6
2006	199.8	202.5	201.1	2.7	2.5	2.6
2007	206.653	210.460	208.556	3.4	3.9	3.7
2008	214.619	216.159	215.389	3.9	2.7	3.3
2009	214.102	217.191	215.647	-0.2	0.5	0.1
2010	217.508	219.179	218.344	1.6	0.9	1.3
2011	223.105	226.077	224.590	2.6	3.1	2.9
2012	228.746	230.811	229.779	2.5	2.1	2.3
2013	233.735	237.322	235.528	2.2	2.8	2.5
2014	239.751	242.679	241.215	2.6	2.3	2.4
2015	242.976	245.405	244.190	1.3	1.1	1.2
2016	247.143	251.710	249.426	1.7	2.6	2.1
2017	258.055	261.621	259.838	4.4	3.9	4.2

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).

Columbia County



FY19 Proposed Budget

Section VIII: References

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Columbia County Finance Policies

General Statement on Financial Management

Columbia County will conduct its financial affairs according to Generally Accepted Accounting Practices (GAAP) as defined by the national Governmental Accounting Standards Board (GASB), except where those standards conflict with the Laws or Constitution of the State of Oregon.

These standards apply to all funds, trusts or special districts for which the County has fiduciary or operational responsibilities.

Columbia County and its employees will conduct the County's financial affairs with professionalism and candor befitting responsible democratic government. Employees are to remember that they are using public funds when conducting County business. Employees should receive no personal gain other than Board approved compensation and reimbursement for approved expenditures.

- § To encourage public participation and understanding a reasonable number of proposed and approved budget documents will be available for public review at no cost.
- § Proposed budget documents will be made available by the Department of Finance and Taxation.
- § Adopted budget documents will be made available for reference through the public libraries located in the county, and for loan on a short-term basis from the Department of Finance and Taxation as outlined in the County's fee schedule.
- § Adopted budget documents will be provided to the public by the Department of Finance and Taxation for the fee established by the Board of County Commissioners.

Within 30 days of the end of each fiscal quarter, the staff of the Department of Finance and Taxation will prepare a report to the Board of County Commissioners, to inform the Board on the state of the budget and the general financial condition of the County and the special districts for which it is responsible. These quarterly reports will include the information required by ORS 294.085 in July and January.

Financial Organization

Purpose Statement:

These policies are the County's guide to its financial and budgetary structure, its philosophy and its presentation to the public, Budget Committee and the Board of County Commissioners.

The County will establish new funds only by resolution of the Board of County Commissioners. Each resolution shall state the purpose of the fund, its basis of accounting, and the disposition of assets upon dissolution of the fund. Unless required by law or enabling resolution, all assets of dissolved funds shall be transferred to the General Fund. Elimination of funds shall be by order as required in ORS 294.475.

In accordance with GAAP, the County will minimize the number of active funds as feasible. Services will be classified within the appropriate department in the General Fund unless otherwise required by law or agreement.

The appropriation resolution shall adopt the annual budget in lump sum by fund by department.

The budget and finance structure shall provide for adequate segregation of programs or services financed in whole or part by dedicated revenues.

The County budget shall use the summary categories of General Revenue, Fees for Services and Designated for Specific Purpose for revenues; Personal Services, Materials & Services, Capital Outlay, Debt Service, Contingencies, and Other for expenditures. All accounts shall be assigned to the appropriate summary category through the chart of accounts.

The Department of Finance and Taxation shall establish and maintain a Chart of Accounts listing funds, departments, categories, and object codes. Specific account numbers shall be assigned only by Director of Finance and Taxation or designee in order to maintain consistency in the chart of accounts.

Accounting and Auditing

Purpose Statement:

Statements of internal accounting policy inform budget managers and the public of the standards on which the County operates.

The County will establish and maintain high standards of accounting practices. The accounting policies of Columbia County will conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. Interim reports and records will be prepared and maintained on the budgetary basis prescribed by state law and will be adjusted to GAAP for financial reporting purposes.

The County will comply with Generally Accepted Accounting Principles and state laws in the development and use of cost accounting systems for operations and capital improvements cost reporting.

An independent public accounting firm will conduct an annual financial audit and will publicly issue its opinion. This firm shall be selected every five years on the basis of a competitive RFP process.

The County will maintain an accounting system which will record and report an inventory of all County owned fixed assets.

A fixed asset is defined as an item of tangible property of a more or less permanent nature. Only fixed assets of more than \$5,000 of value will be specifically tracked and reported for purposes of the annual audit. For property control purposes, County departments are encouraged to track property of lesser value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

Budget Formation and Management

Purpose Statement:

These policies guide the development and execution of the annual budget and establish the framework for budget planning, presentation and financial reporting.

The County will annually adopt a balanced budget as required by state law. The budget will balance current operating expenditures with current operating revenues for all operating funds.

The Budget Officer shall prepare and maintain a three-year projected budget. This budget will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation; 2) during the submission of requested budgets by departments; and 3) after adoption of the next fiscal year's budget.

The unrestricted portion of the General Fund beginning fund balance will be reserved or applied in the following order:

- 1) the amount determined necessary for unappropriated fund balance, (goal is four months of projected personnel expense)
- 2) the amount determined necessary for fund contingency (goal is five percent of general fund budget)
- 3) reserves to be held for a future year's expense (the goal to be determined by Board of County Commissioners),
- 4) capital outlays for real or personal property, or one time costs or projects.
- 5) to maintain current services if the next fiscal year's budget projection shows a short-term revenue reduction.

The beginning fund balance of any operating fund (other than the General Fund and the Forest, Parks and Recreation Fund) will be used to fund unappropriated fund balance, and contingency accounts. A beginning balance in excess of that necessary to cover unappropriated fund balance and contingency may be allocated to capital improvements, or one time capital or maintenance expenses not likely to recur in the subsequent fiscal year, or other expenditure deemed appropriate by the Board of County Commissioners.

The beginning fund balance of the Forest, Parks, and Recreation Fund may be used to fund current operating expenditures due to the cyclical nature of this fund's revenue generation (periodic cutting of managed timber lands).

The County General Fund receives revenues from the sale of timber on state lands. Annual

receipts are subject to fluctuation due to economic, legal and environmental forces outside of the County's control. When there is reason to believe that reductions in anticipated revenues will be temporary, lasting no more than one fiscal year, the County may use the excess beginning balance, or reduce allocation to unappropriated fund balance to maintain existing services or programs through one fiscal year.

When the General Fund receives or is anticipated to receive in the coming fiscal year unrestricted revenues totaling \$50,000 or more, and this is a one time occurrence and highly unlikely to recur in the following fiscal year, the revenues will be allocated to the budget under the same policies as unrestricted beginning fund balance.

To meet the need for working capital from July 1 to approximately October 1 of each fiscal year the County will budget an unappropriated ending fund balance in the General Fund. The amount established annually will not be less than the difference between the expected expenditures to be paid and the anticipated revenues to be received during that time period. If the ending fund balance in any operating fund is reduced below that required amount, the Board of County Commissioners will adopt a plan to restore fund balance in the subsequent fiscal year.

A contingency account will be established in the General Fund; Road Fund; Forest, Parks, and Recreation Fund; and Fair Fund. A minimum of 1.5% of estimated operating revenues of each fund will be budgeted in these accounts each year. A contingency account shall be used only for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. [See OAR 150-294.352(8)]. Transfers from the contingency account must be authorized by resolution of the Board of County Commissioners.

Contingency accounts may be established in other funds as necessary. The need for these accounts will be determined annually as a part of the budget process.

Each department head is responsible for the budget management of the funds and/or departments for which he/she has administrative responsibility. For some funds and/or departments without designated department heads, it may not be evident who has administrative responsibility. For those departments and/or funds, the following department heads have responsibility for budget management and expenditure approval:

- Veterans' Service Office - Board of County Commissioners
- County Dues - Board of County Commissioners
- Non-Departmental Payments - Director of Finance and Taxation
- Footpath Bicycle Trail Fund - Board of County Commissioners
- Direct Pass-Through Grant Fund - Director of Finance and Taxation
- Corrections Facility Construction Fund - Director of Finance and Taxation
- Courthouse Security Fund - Director of Finance and Taxation, Court Administrator
- Information Technology - Director of Human Resources

Budget Amendments

Purpose Statement:

These policies govern circumstances which require alteration of the budget during the fiscal year.

The Budget Officer shall be responsible for coordination, review, and execution of requests to amend the budget. Amendments to the budget will strictly comply with Oregon Local Budget Law. The Budget Officer shall be responsible for ensuring compliance, determining the appropriate procedure to be applied, and maintaining all necessary legal records and documents.

The appropriate department head is responsible for initiating corrective budget action through submission of a request for appropriation transfer or supplemental appropriation to the Budget Officer.

An appropriation transfer requires approval by the Board of County Commissioners at a regular public meeting only under the circumstances listed below. All other transfer requests will be processed after receipt and review by the Budget Officer. The Budget Officer will provide the Board of County Commissioners with a listing of all transfer actions.

- § Transfer of appropriation from one appropriated department to another within the same fund.
- § Transfer of appropriation from the General Fund to any other fund.
- § Transfer of appropriation from a contingency account in any fund.
- § Transfer of appropriation that will result in creation of a new function or service.
- § Transfer of appropriation that will create new regular position(s) or increase FTE.

The Board of County Commissioners and/or the Budget Committee shall evaluate all budget requests based on the ability of the activities financed by these requests to further the stated goals of the County as outlined in the County's goals statement.

Revenue

Purpose Statement:

These policies provide guidance in the classification of revenues. They guide the pricing philosophy for County services.

The County will estimate revenues using objective, analytical methods, based on the best information available at the time of estimation.

A three year projection of all revenues will be maintained. This database will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation ; 2) during the submission of requested budgets by departments; and 3) after the adoption of the next fiscal year's budget by the Board of County Commissioners.

All adjustments to fee schedules shall be adopted by the Board of County Commissioners with an order prepared by the requesting department. The order shall be reviewed and approved by County Counsel and the Director of Finance and Taxation for compliance with state laws and County ordinances and policies prior to presentation to the Board of County Commissioners.

Except for fees regulated by state law or rule, the County will set all fees at a rate calculated to achieve full below cost recovery of direct, indirect cost, and when appropriate, capital depreciation, except as provided below.

Departments will review fee schedules annually. Each department will report annually its findings and recommendations to the Board of County Commissioners as to the adequacy of the fees being charged. A fee may not be adjusted more than once in any 12 month period (ORS 203.115).

The Board of County Commissioners may establish fees at less than full cost recovery. The department shall determine the full cost of service. An order of the Board shall set the actual charge at a percentage of full cost. The order shall state the reason for the exception and the public purpose it serves.

When a fee is charged to the public for use or rental of County facilities an amount for capital depreciation will be included. The portion of the fee designated for capital replacement will be deposited in accounts separate from the operating budget and will be expended only for items contained in an approved capital improvement plan, equipment replacement schedule, or maintenance management program.

Capital Outlay & Capital Improvements

Purpose Statement:

These policies will assist the County in the classification of capital outlays, accounting for fixed assets, and provide the basis for development of an annual Capital Improvement Plan.

The budget category of Capital Outlay shall be used to budget for purchases of equipment or improvements to real or personal property having a cost greater than \$5,000 and a useful life of more than two years, excluding normal maintenance parts purchased for existing equipment or property.

A capital improvement is defined as an improvement to real property which maintains or enhances the value of the asset.

The County will maintain its assets at a level adequate to protect capital investment and to minimize future maintenance or replacement costs.

The County will make all capital improvements in accordance with an adopted five (5) year plan for capital improvements and update it annually. The plan shall list in detail a three year funding plan which will be fully incorporated into County budget projections. The County will adopt an annual capital budget based on the multi-year Capital Improvement Plan.

The Board of County Commissioners will appoint a Capital Improvements Committee to develop the Capital Improvement Plan, and recommend changes to the Board as a part of the annual budget process. The Committee will include the Director of Finance and Taxation, Director of General Services, Director of Public Works, and others as deemed appropriate by the Board. The Committee will be responsible for developing process and procedures for project approval and management. The Committee will work with department heads who will be affected by the proposed project.

The Capital Improvement plan will include the following:

- a. The Capital Improvement Plan will detail by project all improvements to real property costing over \$5,000 during the period of the plan. Projects of a lesser dollar amount may be included in the plan at the discretion of the Board upon recommendation of the Capital Improvements Committee.
- b. Equipment with a single item or project value exceeding \$5,000 (\$50,000 for road and bridge projects) will be included in the Capital Improvement Plan. Examples of equipment to be included are vehicles, road machinery equipment, computer systems, office furnishings and equipment.
- c. The estimated cost and potential funding sources for each capital project will be

in the Capital Improvement Plan.

- d. The County will integrate the Capital Improvement Plan with development of the operating budget. Future operating costs associated with capital improvements will be estimated and incorporated into operating budget forecasts.
- e. General Fund support of the Capital Improvement Plan will be determined annually during the budget process. Allocations will be consistent with policies on the use of fund balance, current revenues, and spending priorities as established by the Board of County Commissioners.
- f. It is the intent of the County that the full cost of a project, including direct and indirect costs, will be reported in the Capital Improvement Plan, and recorded in the County's accounting records.

The General Services Director will be responsible for managing all construction projects involving County facilities with the exception of road construction projects and park facility construction projects which will be the responsibility of the respective department head.

Departments will estimate annual cost for equipment replacement not included in the Capital Improvement Plan during the budget process and will estimate a level of future years equipment expenses in the projected budget years.

The Department of Finance and Taxation will recommend to the Board of County Commissioners the most efficient financing method(s) for all projects.

Construction of, or acquisition of capital improvement projects funded by inter-governmental or private foundation grants will not commence until formal written commitment of the grant funds is received by the County.

If a capital improvement project will be funded by donations or other fund-raising, 100% of the funds must be received before the construction commences or the capital asset is acquired. The Board may authorize the project to proceed when less than 100% of the funds have been received. Authorization will be in the form of an inter-fund loan (see Inter-fund loan policies). Terms of the loan will include the statement "the repayment of this loan is contingent upon the successful raising of private donations. There is a strong possibility that this loan will not be repaid in full."

Debt

Purpose Statement:

The County may use various forms of debt for working capital, or for financing equipment or capital improvements. These policies establish the basis on which the issuance of debt will be evaluated by the governing body and the public.

A policy of full and complete disclosure will be strictly maintained in all communications and interactions with financial institutions, and debt rating agencies.

The County will use long term debt to finance those desirable capital improvements which can not be financed from current operating revenues.

Debt scheduled to be retired with current operating revenues will be incurred only after including debt service payments and operating cost of improvements into budget projections. When borrowing working capital for operating funds, the County will repay all principal and interest within the fiscal year in which the obligation is incurred.

When leasing agreements are considered, the full principal and interest cost through maturity will be disclosed and included in projections of future fiscal capacity. A proposal to lease equipment will include a lease versus buy or lease versus lease/purchase analysis. A decision to lease will include these elements of analysis:

- § The County is not likely to use the item after the lease period, or beyond the duration of a specific project.
- § Acquisition through purchase could preclude the possibility of taking immediate advantage of near term technological progress.
- § Acquisition is justified by a pressing necessity but there are not sufficient dollars available for outright purchase.
- § Lease or lease/purchase is the least cost option based on life cycle costing principles, and costs of alternative financing methods.

The County will not schedule debt payments for a period longer than the expected useful life of the equipment or improvement to be purchased.

The County will keep the maturity of general obligation and revenue bond issues to 20 years or less.

For long term debt required to be reported in a debt service fund, in addition to the annual amount required for the payment of current principal and interest due, the County may maintain a reserve or unappropriated fund balance account in an amount equal to at least one and not more than two years worth of principal and interest payment. In the case of a new issue, this amount may be established over a period not to exceed 3 years.

Total outstanding debt of all kinds will not exceed 2% of the total County assessed value.

Inter-Fund Transfers & Loans

Purpose Statement:

The management of inter-fund transactions influences the fiscal positions of the funds involved. These policies inform department heads and staff on what basis they can expect to receive resources from other funds. This will result in improved financial and project coordination and planning.

Budgeted resource transfers from the General Fund to operating funds will be disbursed on the basis of one-twelfth of the budgeted amount monthly, except where: 1) fiscal needs of the receiving fund require an accelerated schedule to meet cash needs or project schedules, or 2) the revenue is received by the General Fund in the form of a lump-sum distribution from an outside source (i.e. State Timber Revenue). Accelerated payments require the approval of the Director of Finance and Taxation who will consider the cash flow requirements of both funds before approving the accelerated payments.

Budgeted resource transfers to non-operating funds will be executed based on the needs of the receiving fund as required by projects to be funded. In general, transfers will occur as late as possible in the fiscal year.

In general and in order to manage General Fund cash flow, transfers from the General Fund will not be executed in the first three months of each fiscal year. Disbursements from a receiving fund and transfers into that fund will be coordinated to avoid fund deficits.

When a surplus remains after completion of a project in a capital improvement fund, the surplus will become part of fund balance. Unattached fund balance is available for allocation to another project in the same or following year. If the fund balance is not otherwise dedicated it is available for any purpose, including transfer to the General Fund or other fund as determined by the Board of County Commissioners and as allowed by Oregon Local Budget Law.

Inter-fund loans may be made, in accordance with state law, to address short term cash deficiencies or the purchase of goods. Inter-fund loans shall be repaid in full no later than the end of the fiscal year following the one in which the loan was authorized and executed. (See ORS 294.460).

A County fund which has interest credited to it shall pay interest on inter-fund loans at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval. Simple interest will be computed from the day of transfer to day of return.

When allowed by law, the County may loan funds to special districts and other qualified organizations. Interest shall be charged on the loan at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval, plus 2% for administration.

The County will exercise its prerogative to be a prudent investor. It will examine the financial capacity of organizations to repay a loan, secure collateral when appropriate, and carefully consider the public policy impact of any loan.

It is not the purpose of the County to compete with private institutions to loan money for public purposes. The County will only consider such loans when no other financial options are feasible, and the County has the financial capacity to provide funds without jeopardizing current or future service delivery.

Any loan agreement or resolution shall be approved at a regular public meeting of the Board of County Commissioners.

Inter-Departmental Charges For Service

Purpose Statement:

These policies clarify the financial relationship between departments when a service is performed by one for another. The policies also clarify the nature and extent of inter-fund charges for service.

It is the policy of the County to discourage billing for services between County organizational units. However cost allocation for indirect costs will be developed and included in the budget process based on prior year history and an allocation matrix. These indirect costs will be identified and charged to the organizational units so that full costs of maintaining the unit can be calculated. The allocation formula is to be applied across the board and no department will be excluded from the process. Exceptions to this policy are:

- a) Charges to the County Surveyor are governed by the agreement between the County and the Surveyor.
- b) Any other instance in which, by state law or county ordinance, the County is prohibited from allocating these charges.

When allowed, intra-organizational billing shall be itemized and submitted for payment in a timely manner within the fiscal year or within 30 days of the close of the fiscal year.

Contracting For Services

Purpose Statement:

These policies guide decisions to contract for delivery of services. These standards will apply to all service delivery agreements whether with private vendors, the state, other local governments, private non-profits, or agencies established by inter-governmental agreement. The analysis required will apply when the County is grantor or recipient of a service contract.

The County will consider contracting for delivery of services, when it is cost effective and legally permissible to do so, based on an objective, thorough evaluation of all costs based on defined service standards. In evaluating the decision to contract for delivery of a service the County will:

1. Thoroughly evaluate all County service costs based on a 3 to 5 year cost projection.
2. Determine the cost and time required for contract administration and evaluation.
3. Consider non-monetary issues such as the nature of the service, and relationships with other public and private entities.
4. Define what capital or maintenance costs are avoided, and what the likely costs would be if the County had to resume providing the service.
5. Determine if contracting for service delivery conforms with strategic goals, reduces duplication, or improves public access.
6. Use contracting of services when required by state policy or law.

When the County is considering accepting new service responsibilities as a contractor it will:

1. Define what capital or start up costs are necessary and whether the funding source will fund or allow these costs to be amortized.
2. Determine all costs, direct and indirect, of providing the service and determine whether the funding source will fully support these costs.
3. Determine in the current mix of services whether the new service compliments or enhances the County's mission and programs.
4. Evaluate additional liabilities that will be assumed including personnel transfers, and what liabilities the County will incur should it cancel the contract, or the funding source is discontinued.

Community and Outside Agency Funding

Purpose Statement:

These policies form the basis for budgetary decision making and allocation of funds to organizations not a part of county government.

The County will consider contributing to organizations outside of County government which further the well being of communities and individuals through social, economic, educational and cultural programs and are in concert with the County strategic goals.

The County requires organizations to make funding requests during the normal county budget development process and will generally delay consideration of any request until that time.

The County will require disclosure of financial information about the sponsor organization, details and accomplishments about its programs and services, and the reasons for requesting County funding.

The County will require a written agreement with each organization receiving County funds. The agreement will define how County funds will be spent, reporting requirements, and adequately insure the County against liabilities. The County will reserve the right to decide what will be the appropriate form for an agreement. Consideration will include the amount of funds involved, the potential liability to the County, and nature of the organization receiving funds. At a minimum, an agreement shall refer to the intended use of the funds as expressed by the organization in the original request for funding.

The budget appropriations for the funds covered in this policy section shall be contained in the non-departmental budget.

Criteria to be used in the evaluation of funding requests include:

1. Whether the funding leads to the goals established in the County's stated goals.
2. Whether internal departments have received sufficient funding levels to further the goals of the County based on the County's stated goals.
3. Whether the program or service duplicates or complements existing efforts either in the community, the County or other governmental unit.
4. Whether the activity addresses a priority of the Board of County Commissioners.
5. Whether the request addresses a newly identified community issue not currently addressed in the County stated goals.

6. Will the County support leverage of other funds? Are other sources of support committed?
7. Whether the request requires funding outside of the normal budget process and the reasons.
8. Whether it is a one time request and the source for continuing funding.
9. Whether resources within the County budget are already being applied toward this purpose. If not, how will this request affect the ability to fund County operations.
10. Whether the funding provides a resource which will be available to County programs.
11. What type of performance measures should be applied to judge the effectiveness of the program if funded, and to judge the merit of future funding requests.

Service Districts

Purpose Statement:

The County has operational and fiduciary responsibility for certain service districts. These districts are separate municipal corporations which by law require the Board of County Commissioners to serve as the Governing Body. These policies govern the districts relationship with the County on financial and administrative matters.

The cost of operations of service districts shall be fully borne by the revenues of the district including compensation to the County for all administrative and indirect costs.

Unless otherwise determined by decision of the governing body all financial, supervisory and administrative functions will be provided through the County.

Service district budgets will be organized, prepared and amended under the same procedures applicable to the County budget and consistent with Oregon Local Budget Law.

Service district budgets will be appropriated by fund by category.

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.

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

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.

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.

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.

Principle

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.

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.

Principle

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).

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.

Principle

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 employees 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.

COLUMBIA COUNTY INVESTMENT POLICY

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:

- A security with declining credit may be sold early to minimize loss of principal.*
- A security exchange that would improve the quality, yield or target duration in the portfolio.*
- 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, FFCE	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 FY19 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
Public Affairs	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.

FY19 Administrative Allocation

In order to balance the FY19 budget, one of the measures taken was to re-implement the "Step 2" full allocation of support services across the County.

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.

Step 2 Dollar Amount	FY17*	FY18*	FY19	FY20	FY21
Jail Operations	55,894	86,330	97,697	96,854	96,910
Road Fund	34,918	50,373	55,764	55,914	59,783
Community Justice (Adult)	25,510	36,247	41,104	49,391	49,934
Transit Fund	9,718	15,791	17,376	20,107	22,321
Building Fund	9,613	14,872	17,804	23,394	23,844
Parks Fund	6,453	8,684	10,412	12,623	13,008

* FY17 and FY18 did not charge Step 2
Data included to provide longer trend information

Impact analysis and the Administrative Allocation detail sheets describing the cost components included in the FY19 Proposed Budget for each fund and general fund department follow.

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

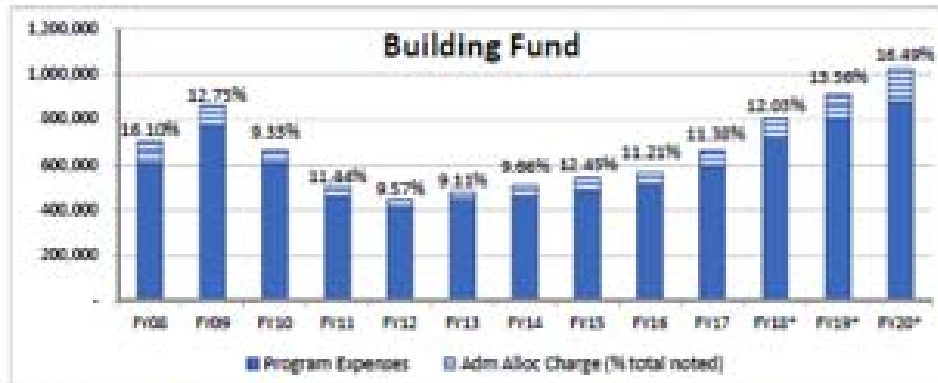
increased community needs. This choice was also reasonable as prior history indicated more allocations were being charged than were needed to cover annual outlays.

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.

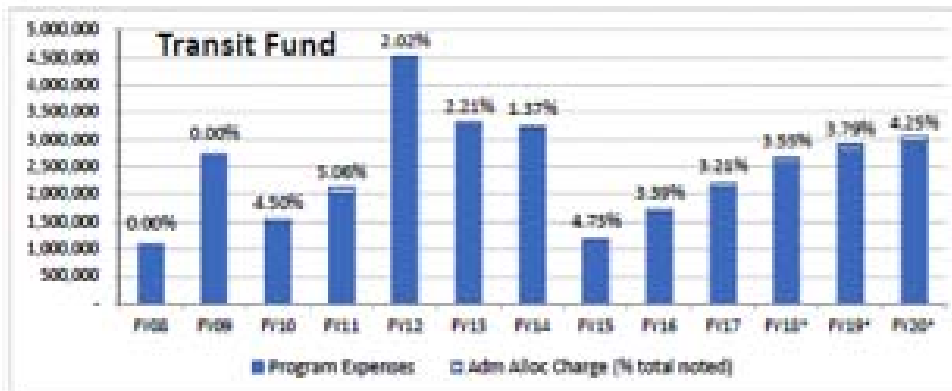
Administrative Allocation as a Percentage of Total Expenses

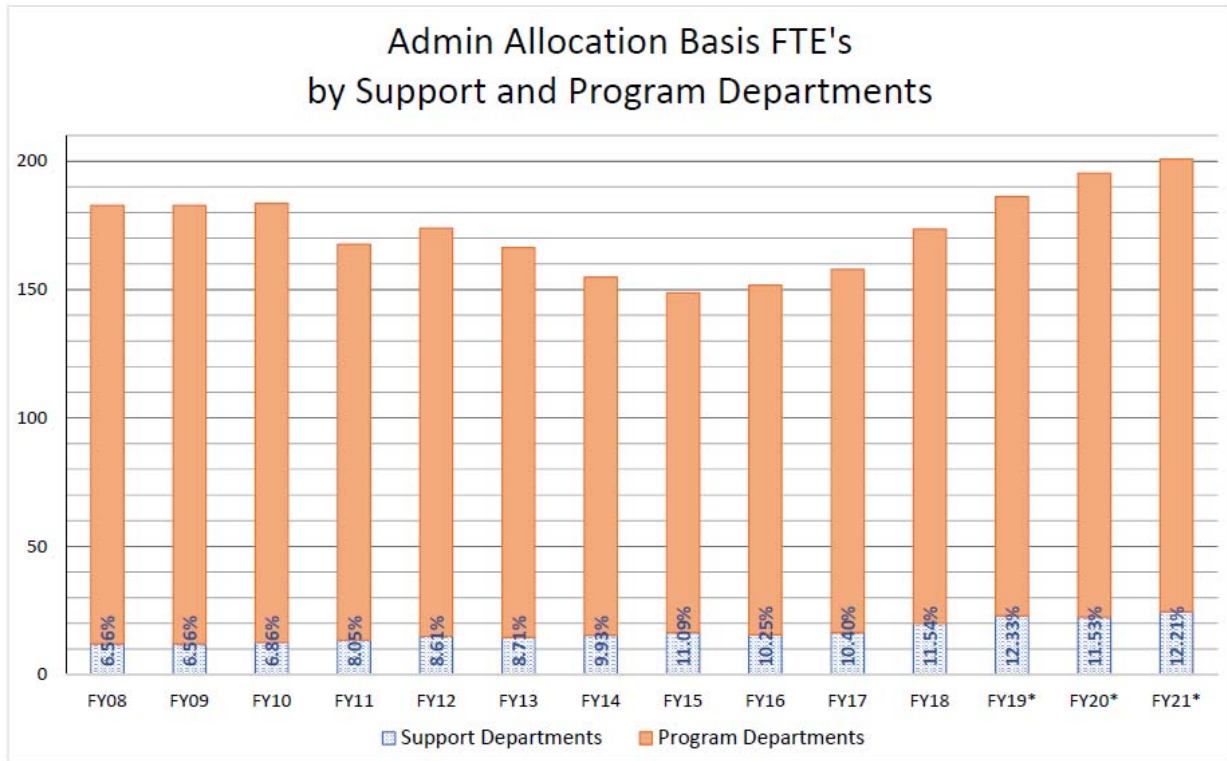
Impact analysis on representative funds from the requested budget review stage follow.

County Wide	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18*	FY19*	FY20*
Support % of Program	4.73%	4.86%	5.66%	7.19%	10.03%	6.84%	8.88%	9.92%	11.08%	11.42%	12.16%	9.78%	11.43%



*FY18 Estimated Actual and FY19, FY20 Proposed Budget Projections



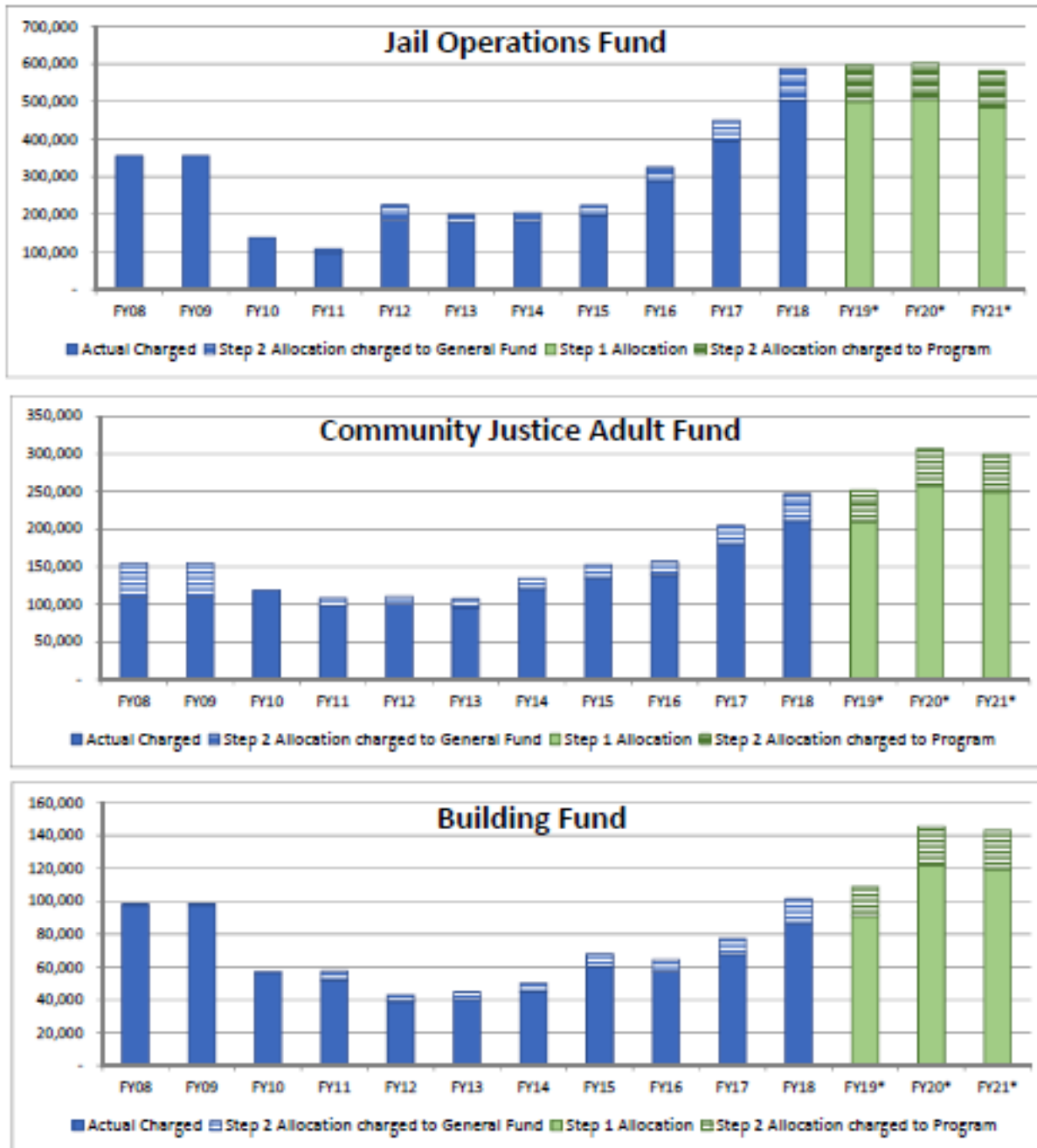


* Projections

Administrative Allocation:

Impact to Programs of applying Step 2 to Programs, not the General Fund

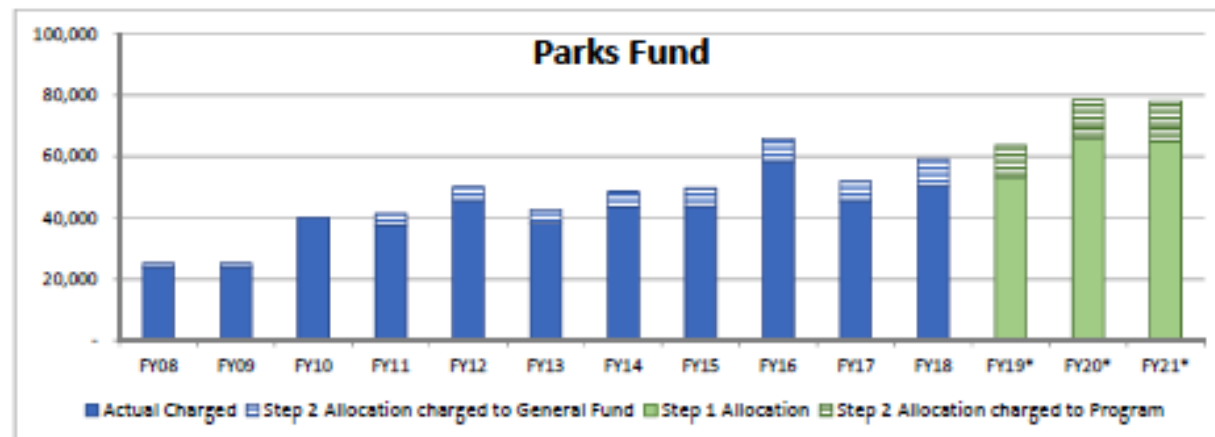
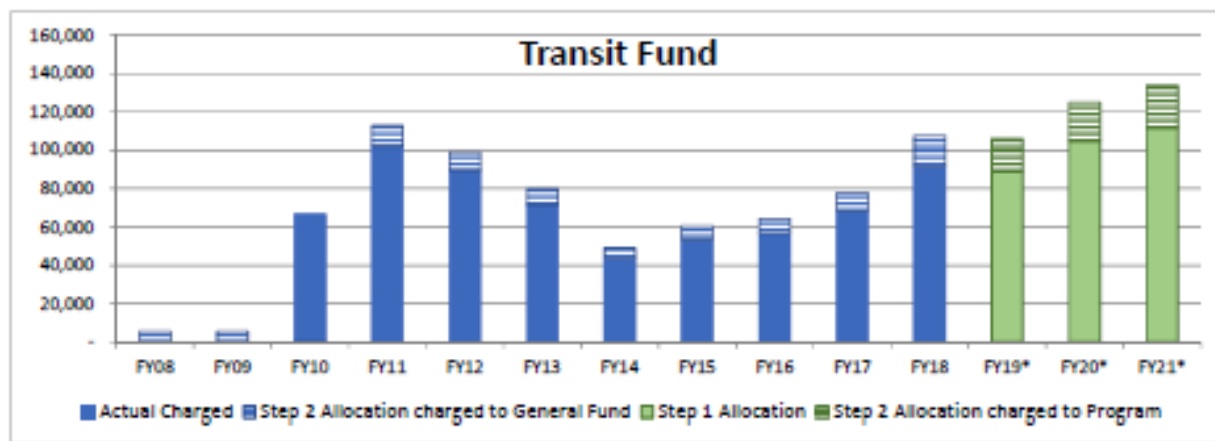
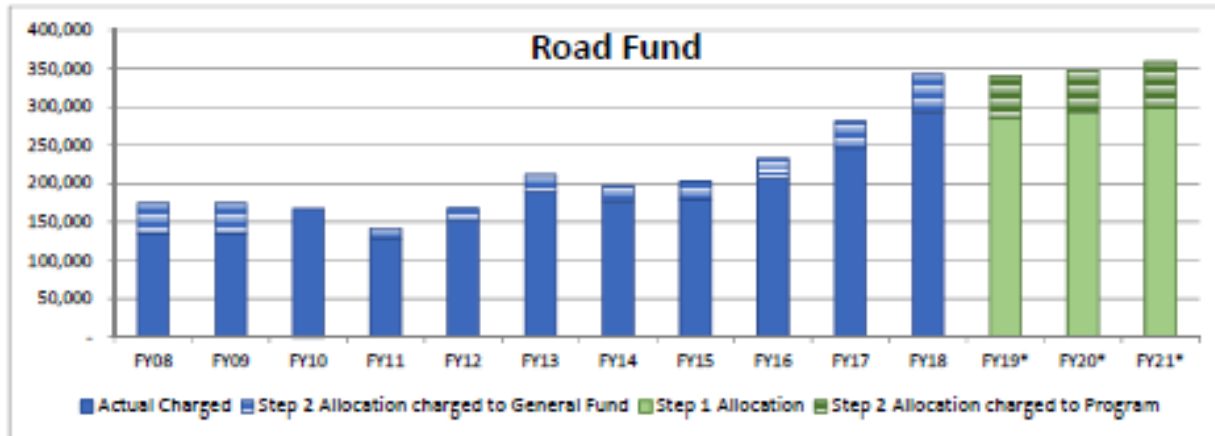
Step 2 of the Allocation process is the pro-rated value of the use of support services by other support depts across program departments



*FY19, FY20 & FY21 Proposed Projections Prior years are actuals

Impact to Programs of applying Step 2 to Programs, not the General Fund

Step 2 of the Allocation process is the pro-rated value of the use of support services by other support depts across program departments



*FY19, FY20 & FY21 Proposed Projections Prior years are actuals

FY2018-2019 Administrative Allocation **Proposed Budget**
General Fund **County Commissioners**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	1,455	14.00	1,331	16.00	624	15.00	571	15.00
Info Tech	2.98% % total IT cost	0.0%		2,212.37	26,548	16,246	6.50	15,547	7.50	12,009	7.50	9,923	6.50
Finance	5.00 FTE (excluding ongoing temps)	0.0%	671.35	3,356.74	40,281	35,411	5.10	22,592	4.10	22,684	4.25	18,019	4.00
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	5.00 FTE (including ongoing temps)	0.0%	120.96	604.78	7,257	6,666	5.10	5,304	4.20	5,160	4.25	4,666	4.00
Board of Commissioners	5.00 FTE (including ongoing temps)	0.0%	90.91	454.57	5,455	4,969	5.10	3,920	4.20	3,870	4.25	3,484	4.00
Pub Affairs	5.00 FTE (excluding ongoing temps)	0.0%	63.27	316.35	3,796	2,478	5.10						
Facilities - Special Assessment													
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	2,269 Sq Ft 7.79%	0.0%	30.00	5,672.16	68,066	45,402	2,269	52,132	1,768	33,761	1,768	40,166	1,768
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	11% actual % SH	0.0%		2,008.57	24,103	23,449	11%	31,384	15%	21,786	14%	35,332	20%
	10% actual % RM		1,383.71	16,605	14,139	9%	7,534	5%	4,496	4%	4,878	4%	
	9% actual % JS		781.17	9,374	9,093	10%							
	10% actual % Sectry		755.10	9,061	3,972	11%							
	100% actual % JK		0.00	0	3,972	11%	12,346	20%	10,236	20%	30,791	33%	
	Annual Materials Cost		563.18	6,758	10,830	100%	2,720	50%	2,210	50%	0	0%	
Support Department Adjustment				(49,876)	(46,132)		(40,611)		(30,440)		(39,206)		
Avr Monthly Cost	15,492		Annual Cost	185,901	138,395	121,832	91,321	117,619					
Increase/(Decrease) % vs Prior Year	34.3%				3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:	3,873,279		Percent of Total	4.80%	4.6%	4.5%	4.2%	5.5%					

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger that otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation **Proposed Budget**

General Fund **County Assessor**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	2,183	21.00	1,746	21.00	832	20.00	761	20.00	
Info Tech	6.15% % total IT cost	0.0%		4,184.50	50,214	67,483	27.00	55,968	27.00	33,626	21.00	32,822	21.50	
Finance	13.00 FTE (excluding ongoing temps)	0.0%	671.35	8,727.52	104,730	90,262	13.00	71,632	13.00	64,049	12.00	54,057	12.00	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	13.00 FTE (including ongoing temps)	0.0%	120.96	1,572.43	18,869	16,991	13.00	16,418	13.00	14,569	12.00	13,997	12.00	
Board of Commissioners	13.00 FTE (including ongoing temps)	0.0%	90.91	1,181.87	14,182	12,666	13.00	12,132	13.00	10,927	12.00	10,452	12.00	
Pub Affairs	13.00 FTE (excluding ongoing temps)	0.0%	63.27	822.50	9,870	6,316	13.00							
Facilities - Special Assessment														
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	3,283 Sq Ft 11.27%	0.0%	30.00	8,207.01	98,484	65,692	3,283	88,459	3,000	57,288	3,000	68,155	3,000	
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0	
County Counsel	1% actual % SH	0.0%		182.60	2,191	4,263	2%	4,185	2%	1,556	1%	1,767	1%	
	1% actual % RM		138.37	1,660	1,571	1%	1,507	1%	1,124	1%	1,219	1%		
	5% actual % JS		433.98	5,208	9,093	10%								
	1% actual % Sectry		75.51	906	722	2%								
	0% actual % JK		0.00	0	722	2%	0	0%	0	0%	0	0%		
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%		
	Annual Materials Cost		310.37	3,724	1,612	805	341	378						
Support Department Adjustment														
Avr Monthly Cost				25,837	Annual Cost	310,040		279,578		252,852		184,312		183,610
Increase/(Decrease) % vs Prior Year				10.9%				3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				3,873,279	Percent of Total	8.00%		9.2%		9.3%		8.4%		8.7%

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

General Fund Tax Collector

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	936	9.00	748	9.00	375	9.00	343	9.00	
Info Tech	4.06% % total IT cost	0.0%		2,762.48	33,150	14,996	6.00	12,437	6.00	8,006	5.00	7,633	5.00	
Finance	1.75 FTE (excluding ongoing temps)	0.0%	671.35	1,174.86	14,098	12,151	1.75	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	2.35 FTE (including ongoing temps)	0.0%	120.96	284.25	3,411	3,072	2.35	3,284	2.60	2,550	2.10	2,450	2.10	
Board of Commissioners	2.35 FTE (including ongoing temps)	0.0%	90.91	213.65	2,564	2,290	2.35	2,426	2.60	1,912	2.10	1,829	2.10	
Pub Affairs	1.75 FTE (excluding ongoing temps)	0.0%	63.27	110.72	1,329	850	2.35							
Facilities - Special Assessment														
Facilities and Maintenance		% building	cost per sq ft											
Courthouse	974 Sq Ft	3.34%	0.0%	30.00	2,434.85	29,218	19,490	974	39,806	1,350	25,779	1,350	30,670	1,350
Justice	Sq Ft		0.0%				0	0	0	0	0	0	0	
County Counsel	3% actual % SH	0.0%		547.79	6,574	4,263	2%	4,185	2%	4,668	3%	1,767	1%	
	2% actual % RM			276.74	3,321	9,426	6%	0	0%	0	0%	0	0%	
	1% actual % JS			86.80	1,042	0	0%							
	1% actual % Sectry			75.51	906	722	2%							
	0% actual % JK			0.00	0	722	2%	1,852	3%	1,535	3%	0	0%	
	Annual Materials Cost			0.00	0	0	0%	0	0%	0	0%	0	0%	
Support Department Adjustment				368.82	4,426	1,490		854		789		224		
Avr Monthly Cost			8,336	Annual Cost		100,038	70,407	76,613	56,289	53,924				
Increase/(Decrease) % vs Prior Year			42.1%			3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:			3,873,279	Percent of Total		2.58%	2.3%	2.8%	2.6%	2.5%				

Drivers of rate changes:

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation

Proposed Budget

General Fund County Clerk

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	1,247	12.00	998	12.00	499	12.00	457	12.00
Info Tech	2.87% % total IT cost	0.0%		1,950.42	23,405	19,995	8.00	16,583	8.00	16,013	10.00	13,739	9.00
Finance	2.00 FTE (excluding ongoing temps)	0.0%	671.35	1,342.70	16,112	13,887	2.00	11,020	2.00	10,675	2.00	9,009	2.00
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	2.49 FTE (including ongoing temps)	0.0%	120.96	301.18	3,614	3,254	2.49	3,145	2.49	2,829	2.33	2,625	2.25
Board of Commissioners	2.49 FTE (including ongoing temps)	0.0%	90.91	226.37	2,716	2,426	2.49	2,324	2.49	2,122	2.33	1,960	2.25
Pub Affairs	2.00 FTE (excluding ongoing temps)	0.0%	63.27	126.54	1,518	972	2.49						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	1,362 Sq Ft 4.67%	0.0%	30.00	3,404.80	40,858	27,253	1,362	44,170	1,498	28,606	1,498	34,032	1,498
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	2% actual % SH	0.0%		365.20	4,382	2,132	1%	8,369	4%	3,112	2%	1,767	1%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	0
	1% actual % JS		86.80	1,042	909	1%							
	0% actual % Sectry		0.00	0	361	1%							
			0.00	0	361	1%	0	0%	0	0%	0	0%	0
	0% actual % JK		0.00	0	0	0	0%	0	0%	0	0%	0	0
	Annual Materials Cost		168.93	2,027	371	1,184	396	224					
Support Department Adjustment													
Avr Monthly Cost		7,973	Annual Cost	95,675	73,168	87,793	64,251	63,813					
Increase/(Decrease) % vs Prior Year		30.8%			3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:		3,873,279	Percent of Total	2.47%	2.4%	3.2%	2.9%	3.0%					

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
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FY2018-2019 Administrative Allocation

Proposed Budget

General Fund Elections

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	312	3.00	249	3.00	125	3.00	114	3.00
Info Tech	1.28% % total IT cost	0.0%		871.39	10,457	9,997	4.00	8,292	4.00	4,804	3.00	4,580	3.00
Finance	0.85 FTE (excluding ongoing temps)	0.0%	671.35	570.65	6,848	5,902	0.85	4,133	0.75	4,003	0.75	3,379	0.75
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	2.75 FTE (including ongoing temps)	0.0%	120.96	332.63	3,992	3,594	2.75	3,347	2.65	3,217	2.65	2,041	1.75
Board of Commissioners	2.75 FTE (including ongoing temps)	0.0%	90.91	250.01	3,000	2,679	2.75	2,473	2.65	2,413	2.65	1,524	1.75
Pub Affairs	0.85 FTE (excluding ongoing temps)	0.0%	63.27	53.78	645	413	2.75						
Facilities - Special Assessment													
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	1,187 Sq Ft 4.07%	0.0%	30.00	2,967.32	35,608	23,752	1,187	44,170	1,498	28,606	1,498	34,032	1,498
Justice	Sq Ft	0.0%				0	0	0	0		0		0
County Counsel	2% actual % SH	0.0%		365.20	4,382	4,263	2%	6,277	3%	3,112	2%	1,767	1%
	0% actual % RM		0.00	0	1,571	1%	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0	0	0%							
	0% actual % Sectry		0.00	0	722	2%							
	0% actual % JK		0.00	0	722	2%	0	0%	0	0%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		136.49	1,638	717	888	396	224					
Support Department Adjustment													
Avr Monthly Cost	5,547		Annual Cost	66,569	54,645	69,828	46,676	47,661					
Increase/(Decrease) % vs Prior Year	21.8%				3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:	3,873,279		Percent of Total	1.72%	1.8%	2.6%	2.1%	2.2%					

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

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Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 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	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	6,861	66.00	5,904	71.00	3,038	73.00	2,779	73.00
Info Tech	22.56% % total IT cost	0.0%		15,351.22	184,215	124,968	50.00	109,863	53.00	84,867	53.00	83,963	55.00
Finance	13.28 FTE (excluding ongoing temps)	0.0%	645.36	8,570.38	102,845	80,622	12.10	73,836	13.40	71,521	13.40	63,021	13.99
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	13.28 FTE (including ongoing temps)	0.0%	120.96	1,606.30	19,276	15,815	12.10	16,923	13.40	16,269	13.40	16,319	13.99
Board of Commissioners	13.28 FTE (including ongoing temps)	0.0%	90.91	1,207.33	14,488	11,789	12.10	12,505	13.40	12,201	13.40	12,186	13.99
Pub Affairs	13.28 FTE (excluding ongoing temps)	0.0%	63.27	840.21	10,083	5,879	12.10						
Facilities - Special Assessment													
Facilities and Maintenance % building cost per sq ft													
Courthouse	Sq Ft	0.0%				0	0	0	0	0	0	0	0
Justice	9,058 Sq Ft 15.9%	0.0%	6.73	3,063.17	36,758		9,358	49,912	9,358	54,150	9,358	45,910	9,358
County Counsel	4% actual % SH	0.0%		730.39	8,765	4,263	2%	4,185	2%	3,112	2%	12,366	7%
	1% actual % RM		138.37	1,660	1,571	1%	1,507	1%	1,124	1%	1,219	1%	
	1% actual % JS		86.80	1,042	909	1%							
	4% actual % Sectry		302.04	3,624	722	2%							
	0% actual % JK		0.00	0	722	2%	2,469	4%	2,047	4%	3,732	4%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		470.01	5,640	806		1,154		799		2,194		
Support Department Adjustment													
Avr Monthly Cost		32,366	Annual Cost	388,395	254,929	278,260	249,128	243,690					
Increase/(Decrease) % vs Prior Year		52.4%			3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide: 3,873,279		Percent of Total	10.03%		8.4%	10.2%	11.4%	11.5%					

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation

Proposed Budget

General Fund

Marine Sheriff

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	104	1.00	83	1.00	42	1.00	38	1.00	
Info Tech	0.33% % total IT cost	0.0%		222.48	2,670	2,499	1.00	2,073	1.00	1,601	1.00	1,527	1.00	
Finance	2.50 FTE (excluding ongoing temps)	0.0%	645.36	1,613.40	19,361	13,326	2.00	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	2.50 FTE (including ongoing temps)	0.0%	120.96	302.39	3,629	2,614	2.00	2,526	2.00	2,428	2.00	2,333	2.00	
Board of Commissioners	2.50 FTE (including ongoing temps)	0.0%	90.91	227.28	2,727	1,949	2.00	1,866	2.00	1,821	2.00	1,742	2.00	
Pub Affairs	2.50 FTE (excluding ongoing temps)	0.0%	63.27	158.17	1,898	972	2.00							
Facilities - Special Assessment														
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	Sq Ft	0.0%				0	0	0	0	0	0	0	0	
Justice	100 Sq Ft 0.2%	0.0%	6.73	159.37	1,912	0	0	0	0	1,157	200	981	200	
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%	0	0%	0	0%	3,533	2%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0	0	0%								
	0% actual % Sectry		0.00	0	0	0%								
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost				0.00	0	0		0		0		448	
Support Department Adjustment														
Avr Monthly Cost				2,683	Annual Cost	32,197		21,464		17,569		17,724		19,611
Increase/(Decrease) % vs Prior Year				50.0%				3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				3,873,279	Percent of Total	0.83%		0.7%		0.6%		0.8%		0.9%

Drivers of rate changes:

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation

Proposed Budget

Fund Account Clatskanie 100-06-04 New in FY17 New in FY17

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	520	5.00						
Info Tech	0.41% % total IT cost	0.0%		278.10	3,337	7,498	3.00						
Finance	2.50 FTE (excluding ongoing temps)	0.0%	645.36	1,613.40	19,361	16,657	2.50						
Finance - Special Assessment		0.0%											
Human Resources	2.50 FTE (including ongoing temps)	0.0%	120.96	302.39	3,629	3,268	2.50						
Board of Commissioners	2.50 FTE (including ongoing temps)	0.0%	90.91	227.28	2,727	2,436	2.50						
Pub Affairs	2.50 FTE (excluding ongoing temps)	0.0%	63.27	158.17	1,898	1,215	2.50						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	Sq Ft	0.0%				0	0						
Justice	100 Sq Ft	0.2%	6.73	159.37	1,912	0	0						
County Counsel	0% actual % SH	0.0%		0.00	0	0	0%						
	0% actual % RM		0.00	0	0	0%							
	1% actual % JS		86.80	1,042	0	0%							
	1% actual % Sectry		75.51	906	0	0%							
	0% actual % JK		0.00	0	0	0%							
	Annual Materials Cost		60.66	728	0								
Support Department Adjustment													
Avr Monthly Cost			2,962	Annual Cost	35,540	31,593		0		0		0	
Increase/(Decrease) % vs Prior Year			12.5%			3,028,381		2,732,432		2,188,120		2,119,270	
Total Allocated County-Wide:			3,873,279	Percent of Total	0.92%	1.0%		0.0%		0.0%		0.0%	

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
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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.
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Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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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FY2018-2019 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	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	832	8.00	665	8.00	83	2.00	76	15.00
Info Tech	0.14% % total IT cost	0.0%		92.70	1,112	2,499	1.00	2,073	1.00	1,601	7.50	1,527	6.50
Finance	1.00 FTE (excluding ongoing temps)	0.0%	645.36	645.36	7,744	6,663	1.00	5,510	1.00	5,110	4.25	4,319	4.00
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	1.00 FTE (including ongoing temps)	0.0%	120.96	120.96	1,451	1,307	1.00	1,263	1.00	1,214	4.25	1,166	4.00
Board of Commissioners	1.00 FTE (including ongoing temps)	0.0%	90.91	90.91	1,091	974	1.00	933	1.00	911	4.25	871	4.00
Pub Affairs	1.00 FTE (excluding ongoing temps)	0.0%	63.27	63.27	759	486	1.00						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	Sq Ft	0.0%				0	0	0	0	0	0	0	0
Justice	100 Sq Ft	0.2%	6.73	109.61	1,315	0	0	0	0	0	0	0	0
County Counsel	3% actual % SH	0.0%		547.79	6,574	4,263	2%	2,092	1%	3,112	2%	0	0%
	9% actual % RM		1,245.34	14,944	4,713	3%	1,507	1%	10,117	9%	10,975	9%	
	2% actual % JS		173.59	2,083	1,819	2%							
	5% actual % Sectry		377.55	4,531	722	2%							
	0% actual % JK		0.00	0	722	2%	3,087	5%	2,559	5%	2,799	3%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		876.14	10,514	1,205		946		2,007		1,745		
Support Department Adjustment													
Avr Monthly Cost			4,343	Annual Cost	52,119	26,206		18,076		26,714		23,478	
Increase/(Decrease) % vs Prior Year			98.9%			3,028,381		2,732,432		2,188,120		2,119,270	
Total Allocated County-Wide:			3,873,279	Percent of Total	1.35%	0.9%		0.7%		1.2%		1.1%	

Drivers of rate changes:

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FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation **Proposed Budget**
General Fund **Economic Development**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	104	1.00	83	1.00	42	1.00	38	1.00	
Info Tech	0.38% % total IT cost	0.0%		259.56	3,115	3,749	1.50	3,109	1.50	2,402	1.50	2,290	1.50	
Finance	0.50 FTE (excluding ongoing temps)	0.0%	645.36	322.68	3,872	3,331	0.50	0	0.00	0	0.00	0	0.00	
Finance - Special Assessment		0.0%			3,500	5,000	0.00	5,000	0.00	2,500	0.00	2,500	0.00	
Human Resources	0.50 FTE (including ongoing temps)	0.0%	120.96	60.48	726	654	0.50	0	0.00	0	0.00	0	0.00	
Board of Commissioners	0.50 FTE (including ongoing temps)	0.0%	90.91	45.46	545	487	0.50	0	0.00	0	0.00	0	0.00	
Pub Affairs	0.50 FTE (excluding ongoing temps)	0.0%	63.27	31.63	380	2,243	0.50							
Facilities - Special Assessment		0.0%												
Facilities and Maintenance		% building		cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0	
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0	
County Counsel	4% actual % SH	0.0%		730.39	8,765	12,790	6%	4,185	2%	7,781	5%	7,066	4%	
	0% actual % RM		0.00	0	0	0	0%	0	0%	0	0%	0	0%	
	2% actual % JS		173.59	2,083	0	0%								
	3% actual % Sectry		226.53	2,718	2,167	6%								
	0% actual % JK		0.00	0	2,167	6%	1,852	3%	1,535	3%	933	1%		
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		422.52	5,070	1,686		854		1,185		1,014			
Support Department Adjustment														
Avr Monthly Cost			2,565	Annual Cost		30,774	34,378	15,083	15,444	13,841				
Increase/(Decrease) % vs Prior Year			-10.5%				3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide:			3,873,279	Percent of Total		0.79%	1.1%	0.6%	0.7%	0.7%				

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

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Support Function/Item

Allocations based on:

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Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation **Proposed Budget**

General Fund **County Surveyor**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	156	1.50	125	1.50	62	1.50	57	1.50	
Info Tech	0.46% % total IT cost	0.0%		312.86	3,754	2,499	1.00	2,073	1.00	1,601	1.00	1,527	1.00	
Finance	1.30 FTE (excluding ongoing temps)	0.0%	671.35	872.75	10,473	5,555	0.80	4,408	0.80	2,669	0.50	2,252	0.50	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	1.30 FTE (including ongoing temps)	0.0%	120.96	157.24	1,887	1,046	0.80	1,010	0.80	777	0.64	747	0.64	
Board of Commissioners	1.30 FTE (including ongoing temps)	0.0%	90.91	118.19	1,418	779	0.80	747	0.80	583	0.64	557	0.64	
Pub Affairs	1.30 FTE (excluding ongoing temps)	0.0%	63.27	82.25	987	389	0.80							
Facilities - Special Assessment														
Facilities and Maintenance		% building	cost per sq ft	0.00										
Courthouse	312 Sq Ft 1.1%	0.0%	30.00	779.95	9,359	6,243	312	12,193	414	7,896	414	9,394	414	
Justice	Sq Ft	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	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0	0	0%								
	0% actual % Sectry		0.00	0	0	0%								
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		0.00	0	0	0	0	0	0	0	0	0	0	0
	Support Department Adjustment													
Avr Monthly Cost		2,323	Annual Cost	27,879	16,667	20,555	13,588	14,534						
Increase/(Decrease) % vs Prior Year		67.3%			3,028,381	2,732,432	2,188,120	2,119,270						
Total Allocated County-Wide:		3,873,279	Percent of Total	0.72%	0.6%	0.8%	0.6%	0.7%						

Drivers of rate changes:

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Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation

Proposed Budget

General Fund District Attorney

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	1,559	15.00	1,247	15.00	624	15.00	571	15.00
Info Tech	7.79% % total IT cost	0.0%		5,302.47	63,630	33,741	13.50	27,984	13.50	21,617	13.50	18,319	12.00
Finance	10.00 FTE (excluding ongoing temps)	0.0%	671.35	6,713.48	80,562	69,433	10.00	55,102	10.00	51,773	9.70	43,696	9.70
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	10.00 FTE (including ongoing temps)	0.0%	120.96	1,209.56	14,515	13,070	10.00	12,629	10.00	11,777	9.70	11,315	9.70
Board of Commissioners	10.00 FTE (including ongoing temps)	0.0%	90.91	909.13	10,910	9,743	10.00	9,332	10.00	8,832	9.70	8,449	9.70
Pub Affairs	10.00 FTE (excluding ongoing temps)	0.0%	63.27	632.69	7,592	4,859	10.00						
Facilities - Special Assessment													
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	2,710 Sq Ft 9.3%	0.0%	30.00	6,774.60	81,295	54,227	2,710	107,359	3,641	69,528	3,641	82,718	3,641
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	1% actual % SH	0.0%		182.60	2,191	0	0%	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0	0	0%	0	0%	0	0%	0	0%	
	0% actual % Sectry		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%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		68.24	819	0	0	0	0%	0	0%	0	0%	0
Support Department Adjustment													
Avr Monthly Cost				21,793	Annual Cost	261,513		186,632		213,654		164,151	
Increase/(Decrease) % vs Prior Year				40.1%				3,028,381		2,732,432		2,188,120	
Total Allocated County-Wide:				3,873,279	Percent of Total	6.75%		6.2%		7.8%		7.5%	

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 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	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	208	2.00	166	2.00	83	2.00	76	2.00	
Info Tech	1.36% % total IT cost	0.0%		927.01	11,124	4,999	2.00	4,146	2.00	3,203	2.00	3,053	2.00	
Finance	2.00 FTE (excluding ongoing temps)	0.0%	671.35	1,342.70	16,112	13,887	2.00	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	2.00 FTE (including ongoing temps)	0.0%	120.96	241.91	2,903	2,614	2.00	2,526	2.00	2,428	2.00	2,333	2.00	
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	90.91	181.83	2,182	1,949	2.00	1,866	2.00	1,821	2.00	1,742	2.00	
Pub Affairs	2.00 FTE (excluding ongoing temps)	0.0%	63.27	126.54	1,518	972	2.00							
Facilities - Special Assessment														
Facilities and Maintenance		% building	cost per sq ft											
Courthouse	375 Sq Ft 1.3%	0.0%	30.00	937.44	11,249	7,504	375	4,246	144	2,750	144	3,271	144	
Justice	Sq Ft	0.0%				0	0	0	0		0		0	
County Counsel	1% actual % SH	0.0%		182.60	2,191	0	0%	0	0%	0	0%	0	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0	0	0%								
	0% actual % Sectry		0.00	0	0	0%								
	0% actual % JK		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		68.24	819	0	0	0	0%	0	0%	0	0%	0	0%
Support Department Adjustment														
Avr Monthly Cost		4,008	Annual Cost	48,099	32,131	23,971	20,960	19,485						
Increase/(Decrease) % vs Prior Year		49.7%				3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:		3,873,279	Percent of Total	1.24%	1.1%	0.9%	1.0%	0.9%						

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).
 FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.
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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment. Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan.
Facilities and Maintenance	Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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 FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 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	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	520	5.00	416	5.00	208	5.00	190	5.00
Info Tech	0.71% % total IT cost	0.0%		482.04	5,785	6,248	2.50	5,182	2.50	4,003	2.50	3,817	2.50
Finance	2.00 FTE (excluding ongoing temps)	0.0%	671.35	1,342.70	16,112	12,151	1.75	5,510	1.00	5,337	1.00	4,505	1.00
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	2.00 FTE (including ongoing temps)	0.0%	120.96	241.91	2,903	2,287	1.75	1,882	1.49	1,809	1.49	1,738	1.49
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	90.91	181.83	2,182	1,705	1.75	1,390	1.49	1,357	1.49	1,298	1.49
Pub Affairs	2.00 FTE (excluding ongoing temps)	0.0%	63.27	126.54	1,518	850	1.75						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	445 Sq Ft 1.5%	0.0%	30.00	1,112.43	13,349	8,904	445	7,666	260	4,965	260	5,907	260
Justice	Sq Ft	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	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0	0	0%							
	0% actual % Sectry		0.00	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	0%	
	Support Department Adjustment												
Avr Monthly Cost			3,487	Annual Cost		41,849		32,666	22,047	17,679	17,454		
Increase/(Decrease) % vs Prior Year			28.1%					3,028,381	2,732,432	2,188,120	2,119,270		
Total Allocated County-Wide:			3,873,279	Percent of Total		1.08%		1.1%	0.8%	0.8%	0.8%		

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation

Proposed Budget

General Fund Justice Court

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00	
Info Tech	1.25% % total IT cost	0.0%		852.85	10,234	4,999	2.00	4,146	2.00	3,203	2.00	3,053	2.00	
Finance	3.00 FTE (excluding ongoing temps)	0.0%	645.36	1,936.08	23,233	16,591	2.49	13,720	2.49	13,290	2.49	13,424	2.98	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	3.20 FTE (including ongoing temps)	0.0%	120.96	387.06	4,645	3,516	2.69	3,145	2.49	3,023	2.49	3,476	2.98	
Board of Commissioners	3.20 FTE (including ongoing temps)	0.0%	90.91	290.92	3,491	2,621	2.69	2,324	2.49	2,267	2.49	2,596	2.98	
Pub Affairs	3.00 FTE (excluding ongoing temps)	0.0%	63.27	189.81	2,278	1,210	2.69							
Facilities - Special Assessment														
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0	
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0	
County Counsel	1% actual % SH	0.0%		182.60	2,191	2,132	1%	0	0%	1,556	1%	1,767	1%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	0	
	0% actual % JS		0.00	0	0	0%								
	0% actual % Sectry		0.00	0	361	1%								
			0.00	0	361	1%	0	0%	0	0%	0	0%	0	0%
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		68.24	819	281	0	198	224						
Support Department Adjustment														
Avr Monthly Cost				3,908	Annual Cost	46,891		32,071	23,335	23,537	24,539			
Increase/(Decrease) % vs Prior Year				46.2%				3,028,381	2,732,432	2,188,120	2,119,270			
Total Allocated County-Wide:				3,873,279	Percent of Total	1.21%		1.1%	0.9%	1.1%	1.2%			

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

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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Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger that otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation

Proposed Budget

General Fund Firing Range

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	0.00% % total IT cost	0.0%		0.00	0	0	0.00	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	0	0.00
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	120.96	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	90.91	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	63.27	0.00	0	0	0.00						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0
Justice	0 Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	1% actual % SH	0.0%		182.60	2,191	0	0%	0	0%	1,556	1%	7,066	4%
	0% actual % RM			0.00	0	0	0%	0	0%	0	0%	0	0%
	0% actual % JS			0.00	0	0	0%						
	1% actual % Sectry			75.51	906	0	0%						
	0% actual % JK			0.00	0	0	0%	617	1%	512	1%	933	1%
	0% actual % JK			0.00	0	0	0%	0	0%	0	0%	0	0%
Annual Materials Cost				96.46	1,158	0		87		263		1,014	
Support Department Adjustment													
Avr Monthly Cost		355	Annual Cost		4,255	0	705	2,331	9,013				
Increase/(Decrease) % vs Prior Year		100.0%				3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide:		3,873,279	Percent of Total		0.11%	0.0%	0.0%	0.1%	0.4%				

Drivers of rate changes:

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FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

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Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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%.

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FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

General Fund Juvenile

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	1,559	15.00	1,247	15.00	624	15.00	571	15.00
Info Tech	2.81% % total IT cost	0.0%		1,909.63	22,916	22,494	9.00	18,656	9.00	13,611	8.50	14,503	9.50
Finance	5.75 FTE (excluding ongoing temps)	0.0%	671.35	3,860.25	46,323	34,716	5.00	27,551	5.00	24,552	4.60	26,263	5.83
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	6.24 FTE (including ongoing temps)	0.0%	120.96	754.77	9,057	7,176	5.49	6,934	5.49	5,888	4.85	6,800	5.83
Board of Commissioners	6.24 FTE (including ongoing temps)	0.0%	90.91	567.30	6,808	5,349	5.49	5,123	5.49	4,416	4.85	5,078	5.83
Pub Affairs	5.75 FTE (excluding ongoing temps)	0.0%	63.27	363.80	4,366	2,429	5.49						
Facilities - Special Assessment													
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	3,726 Sq Ft 12.8%	0.0%	30.00	9,314.44	111,773	74,557	3,726	94,533	3,206	61,221	3,206	72,835	3,206
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	1% actual % SH	0.0%		182.60	2,191	0	0%	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	0
	0% actual % JS		0.00	0	0	0%							
	0% actual % Sectry		0.00	0	0	0%							
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0
	Annual Materials Cost		68.24	819	0	0	0	0	0	0	0	0	0
Support Department Adjustment													
Avr Monthly Cost				17,021	Annual Cost	204,252	148,280	154,044	110,313	126,050			
Increase/(Decrease) % vs Prior Year				37.7%			3,028,381	2,732,432	2,188,120	2,119,270			
Total Allocated County-Wide:				3,873,279	Percent of Total	5.27%	4.9%	5.6%	5.0%	5.9%			

Drivers of rate changes:

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FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation

Proposed Budget

General Fund Veterans

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	0.00% % total IT cost	0.0%		0.00	0	0	0.00	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	0	0.00
Finance - Special Assessment					750	750	0.00	750	0.00	750	0.00	1,250	0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	120.96	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	90.91	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	63.27	0.00	0	0	0.00						
Facilities - Special Assessment													
Facilities and Maintenance % building cost per sq ft													
Courthouse	0 Sq Ft 0.0%	0.0%	30.00	0.00	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%		182.60	2,191	2,132	1%	0	0%	0	0%	0	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0	0	0%							
	1% actual % Sectry		75.51	906	361	1%							
			0.00	0	361	1%	0	0%	0	0%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		96.46	1,158	281		0		0		0		
Support Department Adjustment													
Avr Monthly Cost			417	Annual Cost		5,005	3,885	750	750	1,250			
Increase/(Decrease) % vs Prior Year			28.8%			3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide: 3,873,279			Percent of Total 0.13%		0.1%	0.0%	0.0%	0.0%	0.1%				

Drivers of rate changes:

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
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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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment. Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan.
Facilities and Maintenance	Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation

Proposed Budget

General Fund

Public Health

FY18 first year County Staff budget; FY19 first year allocation

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA								
Info Tech	0.33% % total IT cost	0.0%		222.48	2,670								
Finance	1.00 FTE (excluding ongoing temps)	0.0%	671.35	671.35	8,056								
Finance - Special Assessment		0.0%											
Human Resources	1.00 FTE (including ongoing temps)	0.0%	120.96	120.96	1,451								
Board of Commissioners	1.00 FTE (including ongoing temps)	0.0%	90.91	90.91	1,091								
Pub Affairs	1.00 FTE (excluding ongoing temps)	0.0%	63.27	63.27	759								
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	100 Sq Ft	0.3%	0.0%	30.00	249.99	3,000							
Justice	Sq Ft	0.0%											
County Counsel	14% actual % SH	0.0%			2,556.37	30,676							
	0% actual % RM				0.00	0							
	0% actual % JS				0.00	0							
	2% actual % Sectry				151.02	1,812							
	0% actual % JK				0.00	0							
	Annual Materials Cost				1,011.85	12,142							
Support Department Adjustment													
Avr Monthly Cost			5,138	Annual Cost	61,658	0	0	0	0	0	0	0	0
Increase/(Decrease) % vs Prior Year			100.0%			3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide: 3,873,279			Percent of Total 1.59%			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

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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Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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%.

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FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

General Fund Emergency Services

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00	
Info Tech	3.27% % total IT cost	0.0%		2,224.81	26,698	12,497	5.00	10,364	5.00	18,414	11.50	15,266	10.00	
Finance	2.00 FTE (excluding ongoing temps)	0.0%	645.36	1,290.72	15,489	13,326	2.00	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	2.49 FTE (including ongoing temps)	0.0%	120.96	301.18	3,614	2,614	2.00	2,526	2.00	3,023	2.49	2,904	2.49	
Board of Commissioners	2.49 FTE (including ongoing temps)	0.0%	90.91	226.37	2,716	1,949	2.00	1,866	2.00	2,267	2.49	2,169	2.49	
Pub Affairs	2.00 FTE (excluding ongoing temps)	0.0%	63.27	126.54	1,518	972	2.00							
Facilities - Special Assessment					6,000									
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	6,000	0	1,200	0	1,200	2,279	784	2,279
Justice	Sq Ft	0.0%				0	0	0	0		0		0	
County Counsel	2% actual % SH	0.0%		365.20	4,382	4,263	2%	2,092	1%	3,112	2%	8,833	5%	
	1% actual % RM		138.37	1,660	1,571	1%	1,507	1%	1,124	1%	1,219	1%		
	0% actual % JS		0.00	0	0	0%								
	2% actual % Sectry		151.02	1,812	722	2%								
	0% actual % JK		0.00	0	722	2%	1,235	2%	1,024	2%	3,732	4%		
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%		
	Annual Materials Cost		244.64	2,936	717		684		669		1,747			
Support Department Adjustment														
Avr Monthly Cost				5,569	Annual Cost	66,826	45,353	32,494	41,508	45,664				
Increase/(Decrease) % vs Prior Year				47.3%			3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide:				3,873,279	Percent of Total	1.73%	1.5%	1.2%	1.9%	2.2%				

Drivers of rate changes:

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FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

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Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 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	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	3,015	29.00	2,412	29.00	1,124	27.00	1,028	27.00	
Info Tech	9.75% % total IT cost	0.0%		6,637.36	79,648	37,491	15.00	31,093	15.00	24,019	15.00	22,899	15.00	
Finance	7.28 FTE (excluding ongoing temps)	0.0%	671.35	4,887.41	58,649	47,770	6.88	35,761	6.49	32,024	6.00	27,479	6.10	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	8.26 FTE (including ongoing temps)	0.0%	120.96	999.10	11,989	10,273	7.86	8,196	6.49	7,284	6.00	7,115	6.10	
Board of Commissioners	8.26 FTE (including ongoing temps)	0.0%	90.91	750.94	9,011	7,658	7.86	6,057	6.49	5,463	6.00	5,313	6.10	
Pub Affairs	7.28 FTE (excluding ongoing temps)	0.0%	63.27	460.60	5,527	3,343	7.86							
Facilities - Special Assessment														
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	3,427 Sq Ft 11.8%	0.0%	30.00	8,566.99	102,804	68,574	3,427	61,862	2,098	40,063	2,098	47,663	2,098	
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0	
County Counsel	1% actual % SH	0.0%		182.60	2,191	2,132	1%	4,185	2%	1,556	1%	0	0%	
	24% actual % RM		3,320.90	39,851	48,700	31%	64,791	43%	35,970	32%	39,021	32%	0	
	0% actual % JS		0.00	0	909	1%								
	2% actual % Sectry		151.02	1,812	361	1%								
	0% actual % JK		0.00	0	361	1%	6,173	10%	5,118	10%	9,331	10%	0	
	0% actual % JK		0.00	0	0	0	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		1,365.83	16,390	5,167	10,628	5,422	6,126						
Support Department Adjustment														
Avr Monthly Cost				27,323	Annual Cost	327,873		235,752		231,157		158,044		
Increase/(Decrease) % vs Prior Year				39.1%				3,028,381		2,732,432		2,188,120		
Total Allocated County-Wide:				3,873,279	Percent of Total	8.46%		7.8%		8.5%		7.2%		

Drivers of rate changes:

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation **Proposed Budget**

Fund Account **Roads**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	6,549	63.00	5,239	63.00	2,580	62.00	2,360	62.00
Info Tech	5.61% % total IT cost	0.0%		3,819.26	45,831	64,984	26.00	53,895	26.00	36,028	22.50	29,769	19.50
Finance	21.50 FTE (excluding ongoing temps)	0.0%	645.36	13,875.24	166,503	139,922	21.00	110,679	21.00	107,312	21.00	86,379	20.00
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	23.75 FTE (including ongoing temps)	0.0%	120.96	2,872.71	34,472	27,447	21.00	26,522	21.00	25,496	21.00	23,329	20.00
Board of Commissioners	23.75 FTE (including ongoing temps)	0.0%	90.91	2,159.19	25,910	20,460	21.00	19,598	21.00	19,122	21.00	17,420	20.00
Pub Affairs	21.50 FTE (excluding ongoing temps)	0.0%	63.27	1,360.29	16,323	10,204	21.00						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	1% actual % SH	0.0%		182.60	2,191	2,132	1%	2,092	1%	1,097	1%	1,767	1%
	9% actual % RM		1,245.34	14,944	17,281	11%	21,095	14%	9,592	9%	10,975	9%	
	5% actual % JS		433.98	5,208	909	1%							
	5% actual % Sectry		377.55	4,531	361	1%							
	0% actual % JK		0.00	0	361	1%	3,087	5%	3,135	5%	4,665	5%	
	0% actual % JK		0.00	0	0	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		836.97	10,044	2,072	3,716		2,217		2,205			
Support Department Adjustment													
Avr Monthly Cost		27,163	Annual Cost		325,958	292,682		245,922		206,578		178,869	
Increase/(Decrease) % vs Prior Year		11.4%				3,028,381		2,732,432		2,188,120		2,119,270	
Total Allocated County-Wide:		3,873,279	Percent of Total		8.42%	9.7%		9.0%		9.4%		8.4%	

Drivers of rate changes:

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation

Proposed Budget

Fund Account Parks

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	1,143	11.00	915	11.00	458	11.00	419	11.00
Info Tech	1.14% % total IT cost	0.0%		778.68	9,344	9,997	4.00	8,292	4.00	6,405	4.00	6,106	4.00
Finance	2.20 FTE (excluding ongoing temps)	0.0%	645.36	1,419.79	17,038	16,657	2.50	13,176	2.50	15,330	3.00	12,957	3.00
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	4.70 FTE (including ongoing temps)	0.0%	120.96	568.49	6,822	6,535	5.00	6,315	5.00	6,677	5.50	6,415	5.50
Board of Commissioners	4.70 FTE (including ongoing temps)	0.0%	90.91	427.29	5,127	4,871	5.00	4,666	5.00	5,008	5.50	4,791	5.50
Pub Affairs	2.20 FTE (excluding ongoing temps)	0.0%	63.27	139.19	1,670	1,215	5.00						
Facilities - Special Assessment													
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	2% actual % SH	0.0%		365.20	4,382	2,132	1%	2,092	1%	14,005	9%	1,767	1%
	5% actual % RM		691.85	8,302	6,284	4%	6,027	4%	5,620	5%	6,097	5%	
	0% actual % JS		0.00	0	0	0%							
	4% actual % Sectry		302.04	3,624	361	1%							
	0% actual % JK		0.00	0	361	1%	2,469	4%	2,047	4%	3,732	4%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		507.94	6,095	900		1,497		2,756		1,469		
Support Department Adjustment													
Avr Monthly Cost				5,200	Annual Cost	62,406		50,458	45,449	58,307	43,753		
Increase/(Decrease) % vs Prior Year				23.7%				3,028,381	2,732,432	2,188,120	2,119,270		
Total Allocated County-Wide: 3,873,279				Percent of Total	1.61%			1.7%	1.7%	2.7%	2.1%		

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger that otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation **Proposed Budget**

Fund Account **Community Justice - Adult Division**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	4,470	43.00	3,576	43.00	1,789	43.00	1,637	43.00
Info Tech	6.57% % total IT cost	0.0%		4,468.17	53,618	37,491	15.00	31,093	15.00	21,617	13.50	22,136	14.50
Finance	14.50 FTE (excluding ongoing temps)	0.0%	645.36	9,357.72	112,293	93,282	14.00	68,515	13.00	61,321	12.00	59,731	13.83
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00
Human Resources	15.48 FTE (including ongoing temps)	0.0%	120.96	1,872.40	22,469	18,952	14.50	16,418	13.00	14,569	12.00	16,132	13.83
Board of Commissioners	15.48 FTE (including ongoing temps)	0.0%	90.91	1,407.33	16,888	14,127	14.50	12,132	13.00	10,927	12.00	12,046	13.83
Pub Affairs	14.50 FTE (excluding ongoing temps)	0.0%	63.27	917.40	11,009	6,802	14.50						
Facilities - Special Assessment													
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00		0	0	0	0	0	0	0	0
Justice	4,244 Sq Ft	7.4%	0.0%	6.73	1,795.59	21,547	4,244	22,636	4,244	24,558	4,244	20,821	4,244
County Counsel	2% actual % SH	0.0%		365.20	4,382	23,449	40%	20,923	10%	3,112	2%	1,767	1%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	0
	5% actual % JS		433.98	5,208	909	1%							
	2% actual % Sectry		151.02	1,812	3,972	40%							
	0.00		0	3,972	40%	1,235	2%	512	1%	0	0%		
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0
	Annual Materials Cost		355.12	4,261	3,181		3,134		461		224		
Support Department Adjustment													
Avr Monthly Cost				21,124	Annual Cost	253,487	210,607	179,662	138,866	134,493			
Increase/(Decrease) % vs Prior Year				20.4%			3,028,381	2,732,432	2,188,120	2,119,270			
Total Allocated County-Wide:				3,873,279	Percent of Total	6.54%	7.0%	6.6%	6.3%	6.3%			

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division. FY18's maintenance cost of \$14,300 was paid outside the allocation.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item **Allocations based on:**

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

Fund Account Fair

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	1.04% % total IT cost	0.0%		704.52	8,454	12,497	5.00	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	0	0.00
Finance - Special Assessment		0.0%			750	750	0.00	750	0.00	2,962	0.00		0.00
Human Resources	1.50 FTE (including ongoing temps)	0.0%	120.96	181.43	2,177	1,961	1.50	1,894	1.50	911	0.75	875	0.75
Board of Commissioners	1.50 FTE (including ongoing temps)	0.0%	90.91	136.37	1,636	1,461	1.50	1,400	1.50	683	0.75	653	0.75
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	63.27	0.00	0	0	1.50						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	1% actual % SH	0.0%		182.60	2,191	10,659	5%	8,369	4%	10,893	7%	21,199	12%
	2% actual % RM		276.74	3,321	0	0%	3,014	2%	2,248	2%	2,439	2%	
	0% actual % JS		0.00	0	4,547	5%							
	5% actual % Sectry		377.55	4,531	1,805	5%							
	0% actual % JK		0.00	0	1,805	5%	2,469	4%	2,047	4%	2,799	3%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		312.78	3,753	1,853		1,959		1,931		3,350		
Support Department Adjustment													
Avr Monthly Cost		2,234	Annual Cost	26,814	37,338	19,855	21,675	31,315					
Increase/(Decrease) % vs Prior Year		-28.2%			3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:		3,873,279	Percent of Total	0.69%	1.2%	0.7%	1.0%	1.5%					

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

Fund Account Transfer Station

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	312	3.00	249	3.00	125	3.00	114	3.00	
Info Tech	0.46% % total IT cost	0.0%		315.18	3,782	7,498	3.00	6,219	3.00	4,804	3.00	4,580	3.00	
Finance	1.70 FTE (excluding ongoing temps)	0.0%	671.35	1,141.29	13,695	9,373	1.35	2,583	0.49	5,366	1.05	4,535	1.05	
Finance - Special Assessment		0.0%			4,369	4,565	0.00	4,322	0.00	4,173	0.00	3,010	0.00	
Human Resources	1.70 FTE (including ongoing temps)	0.0%	120.96	205.63	2,468	1,764	1.35	619	0.49	1,275	1.05	1,225	1.05	
Board of Commissioners	1.70 FTE (including ongoing temps)	0.0%	90.91	154.55	1,855	1,315	1.35	457	0.49	956	1.05	915	1.05	
Pub Affairs	1.70 FTE (excluding ongoing temps)	0.0%	63.27	107.56	1,291	656	1.35							
Facilities - Special Assessment														
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	100 Sq Ft 0.3%	0.0%	30.00	249.99	3,000	2,001	100	14,743	500	9,548	500	11,359	500	
Justice	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%	1,767	1%	
	5% actual % RM		691.85	8,302	0	0%	1,507	1%	12,365	11%	13,413	11%		
	0% actual % JS		0.00	0	0	0%								
	0% actual % Sectry		0.00	0	0	0%								
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		258.57	3,103	0	213	1,572	1,923						
Support Department Adjustment														
Avr Monthly Cost				3,489	Annual Cost	41,864		27,485		30,912		40,183		
Increase/(Decrease) % vs Prior Year				52.3%				3,028,381		2,732,432		2,188,120		
Total Allocated County-Wide: 3,873,279				Percent of Total	1.08%			0.9%		1.1%		1.8%		

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation

Proposed Budget

Fund Account Corner Restoration

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	156	1.50	125	1.50	62	1.50	57	1.50	
Info Tech	0.15% % total IT cost	0.0%		104.29	1,251	2,499	1.00	2,073	1.00	1,601	1.00	1,527	1.00	
Finance	0.50 FTE (excluding ongoing temps)	0.0%	671.35	335.67	4,028	1,389	0.20	1,054	0.20	2,555	0.50	2,159	0.50	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	0.50 FTE (including ongoing temps)	0.0%	120.96	60.48	726	261	0.20	253	0.20	777	0.64	747	0.64	
Board of Commissioners	0.50 FTE (including ongoing temps)	0.0%	90.91	45.46	545	195	0.20	187	0.20	583	0.64	557	0.64	
Pub Affairs	0.50 FTE (excluding ongoing temps)	0.0%	63.27	31.63	380	97	0.20							
Facilities - Special Assessment														
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	312 Sq Ft 1.1%	0.0%	30.00	779.95	9,359	6,243	312	12,193	414	7,896	0	9,394	0	
Justice	Sq Ft	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	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0	0	0%								
	0% actual % Sectry		0.00	0	0	0%								
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		0.00	0	0	0	0	0	0	0	0	0	0	0
Support Department Adjustment														
Avr Monthly Cost				1,357	Annual Cost	16,290		10,840		15,884		13,475		14,441
Increase/(Decrease) % vs Prior Year				50.3%				3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide: 3,873,279					Percent of Total 0.42%			0.4%		0.6%		0.6%		0.7%

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

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Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

Fund Account Inmate Benefit

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	0.00% % total IT cost	0.0%		0.00	0	0	0.00	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	0	0.00
Finance - Special Assessment					750	500	0.00	0	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	120.96	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	90.91	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	63.27	0.00	0	0	0.00						
Facilities - Special Assessment													
Facilities and Maintenance % building cost per sq ft													
Courthouse	0 Sq Ft 0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0	0
Justice	0 Sq Ft 0.0%	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	0%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	
	0% actual % JS		0.00	0	0	0%							
	0% actual % Sectry		0.00	0	0	0%							
			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	0	0
Support Department Adjustment													
Avr Monthly Cost			63	Annual Cost		750	500	0	0	0	0	0	
Increase/(Decrease) % vs Prior Year			100.0%				3,028,381	2,732,432	2,188,120	2,119,270			
Total Allocated County-Wide:			3,873,279	Percent of Total		0.02%	0.0%	0.0%	0.0%	0.0%	0.0%		

Drivers of rate changes:

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FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

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Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment. Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan.
Facilities and Maintenance	Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation

Proposed Budget

Fund Account Law Library

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	0.00% % total IT cost	0.0%		0.00	0	0	0.00	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	0	0.00
Finance - Special Assessment					500	500	0.00	500	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	120.96	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	90.91	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	63.27	0.00	0	0	0.00						
Facilities - Special Assessment													
Facilities and Maintenance % building cost per sq ft													
Courthouse	0 Sq Ft 0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0	0
Justice	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%	1,767	1%
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%	
	2% actual % JS		173.59	2,083	0	0%							
	0% actual % Sectry		0.00	0	0	0%							
			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		64.88	779	0	0	0	0%	0	0%	0	0%	224
Support Department Adjustment													
Avr Monthly Cost			280	Annual Cost		3,362	500	500	0	1,990			
Increase/(Decrease) % vs Prior Year			572.3%			3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide: 3,873,279			Percent of Total 0.09%		0.0%	0.0%	0.0%	0.1%					

Drivers of rate changes:

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FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

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Support Function/Item

Allocations based on:

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Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
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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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. Vernonia flood recovery).

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FY2018-2019 Administrative Allocation **Proposed Budget**

Fund Account **Transit**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	104	1.00	83	1.00	42	1.00	38	1.00
Info Tech	2.64% % total IT cost	0.0%		1,798.39	21,581	22,494	9.00	18,656	9.00	12,810	8.00	9,923	6.50
Finance	1.50 FTE (excluding ongoing temps)	0.0%	645.36	968.04	11,616	9,994	1.50	7,853	1.49	5,110	1.00	0	0.00
Finance - Special Assessment		0.0%			0	0	0.00	0	0.00	0	0.00		0.00
Human Resources	2.50 FTE (including ongoing temps)	0.0%	120.96	302.39	3,629	3,268	2.50	5,671	4.49	3,642	3.00	2,333	2.00
Board of Commissioners	2.50 FTE (including ongoing temps)	0.0%	90.91	227.28	2,727	2,436	2.50	4,190	4.49	2,732	3.00	1,742	2.00
Pub Affairs	1.50 FTE (excluding ongoing temps)	0.0%	63.27	94.90	1,139	729	2.50						
Facilities - Special Assessment					2,000								
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	2,000	0	2,000	0	0	0	0
Justice	Sq Ft	0.0%				0	0	0	0	0	0	0	0
County Counsel	2% actual % SH	0.0%		365.20	4,382	2,132	1%	2,092	1%	1,556	1%	3,533	2%
	22% actual % RM		3,044.16	36,530	42,416	27%	21,095	14%	24,730	22%	26,827	22%	
	1% actual % JS		86.80	1,042	909	1%							
	5% actual % Sectry		377.55	4,531	361	1%							
	0% actual % JK		0.00	0	361	1%	3,087	5%	2,559	5%	4,665	5%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		1,447.75	17,373	4,548	3,716	3,668	4,438					
Support Department Adjustment													
Avr Monthly Cost				8,879	Annual Cost	106,549		91,752		68,442		56,848	
Increase/(Decrease) % vs Prior Year				16.1%				3,028,381		2,732,432		2,188,120	
Total Allocated County-Wide:				3,873,279	Percent of Total	2.75%		3.0%		2.5%		2.6%	

Drivers of rate changes:

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Support Function/Item

Allocations based on:

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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.
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FY2018-2019 Administrative Allocation Proposed Budget

Fund Account Building Services

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	936	9.00	748	9.00	375	9.00	343	9.00	
Info Tech	1.20% % total IT cost	0.0%		815.77	9,789	9,997	4.00	8,292	4.00	8,006	5.00	7,633	5.00	
Finance	5.84 FTE (excluding ongoing temps)	0.0%	671.35	3,920.67	47,048	38,188	5.50	23,717	4.50	22,995	4.50	19,435	4.50	
Finance - Special Assessment		0.0%				0	0.00	0	0.00		0.00		0.00	
Human Resources	5.84 FTE (including ongoing temps)	0.0%	120.96	706.38	8,477	7,189	5.50	5,683	4.50	5,463	4.50	5,249	4.50	
Board of Commissioners	5.84 FTE (including ongoing temps)	0.0%	90.91	530.93	6,371	5,359	5.50	4,199	4.50	4,097	4.50	3,920	4.50	
Pub Affairs	5.84 FTE (excluding ongoing temps)	0.0%	63.27	369.49	4,434	2,672	5.50							
Facilities - Special Assessment														
Facilities and Maintenance	% building		cost per sq ft											
Courthouse	1,103 Sq Ft 3.8%	0.0%	30.00	2,757.34	33,088	22,071	1,103	25,063	850	16,231	850	23,400	1,030	
Justice	Sq Ft	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	0%	
	0% actual % RM		0.00	0	0	0%	0	0%	0	0%	0	0%		
	0% actual % JS		0.00	0	0	0%								
	0% actual % Sectry		0.00	0	0	0%								
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost		0.00	0	0	0	0	0	0	0	0	0	0	0
	Support Department Adjustment													
Avr Monthly Cost				9,101	Annual Cost	109,207		86,411		67,703		57,168		59,979
Increase/(Decrease) % vs Prior Year				26.4%				3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				3,873,279	Percent of Total	2.82%		2.9%		2.5%		2.6%		2.8%

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger that otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

Fund Account Jail

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	10,603	102.00	8,482	102.00	4,245	102.00	3,883	102.00
Info Tech	12.31% % total IT cost	0.0%		8,380.13	100,562	87,478	35.00	72,551	35.00	32,025	20.00	29,006	19.00
Finance	40.00 FTE (excluding ongoing temps)	0.0%	645.36	25,814.41	309,773	246,530	37.00	164,701	31.25	137,972	27.00	90,698	21.00
Finance - Special Assessment		0.0%			0	0	0.00	2,500	0.00	8,389	0.00		0.00
Human Resources	40.00 FTE (including ongoing temps)	0.0%	120.96	4,838.24	58,059	48,360	37.00	39,467	31.25	32,780	27.00	24,495	21.00
Board of Commissioners	40.00 FTE (including ongoing temps)	0.0%	90.91	3,636.52	43,638	36,049	37.00	29,163	31.25	24,585	27.00	18,291	21.00
Pub Affairs	40.00 FTE (excluding ongoing temps)	0.0%	63.27	2,530.76	30,369	17,978	37.00						
Facilities - Special Assessment													
Facilities and Maintenance	% building		cost per sq ft										
Courthouse	Sq Ft	0.0%	0.0%	30.00		0	0	0	0	0	0	0	0
Justice	43,410 Sq Ft	76.1%	0.0%	6.73	(5,287.11)	(63,445)		0	43,410	31,534	43,410	13,475	43,410
County Counsel	8% actual % SH	0.0%		1,460.78	17,529	34,108	16%	33,476	16%	24,898	16%	10,600	6%
	0% actual % RM		0.00	0	3,142	2%	0	0%	0	0%	0	0%	
	4% actual % JS		347.19	4,166	909	1%							
	15% actual % Sectry		1,132.65	13,592	5,777	16%							
	0% actual % JK		0.00	0	5,777	16%	6,173	10%	5,118	10%	0	0%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		1,099.02	13,188	4,896		5,607		3,817		1,343		
Support Department Adjustment													
Avr Monthly Cost		43,953	Annual Cost		527,431	501,607	393,655		287,304		197,282		
Increase/(Decrease) % vs Prior Year		5.1%				3,028,381	2,732,432		2,188,120		2,119,270		
Total Allocated County-Wide:		3,873,279		Percent of Total 13.62%		16.6%	14.4%		13.1%		9.3%		

Drivers of rate changes:

The primary driver of change for FY19 relative FY18 is the choice to move back to a full allocation model last used in FY11. Over \$625,000 in cost associated with support department use of other support department resources have been fully allocated to program departments and special revenue funds. By fully allocating these costs in order to achieve full cost recovery for administrative services, the total County-wide allocation increased by over 25% (\$3.03 to \$3.87 million).

FY19's Info Tech allocation is based on a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in 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 FY18 new support department staff were added: procurement specialist, Board support and the first full year of Public Affairs have been added to the FY19 allocation. Other one-time FY18 costs included in the FY19 allocation include over \$200,000 for software implementation and financial consultants (Capital budgeting project, fee studies, PR/HRIS migration, etc.).

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility have seen a change in allocation methodology in FY19. Now, maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support departments were on furlough for 7 years (ranging from 4 to 26 days a year); FY18's admin allocation (based on FY17 budgets) was the first furlough-free year since the recession. FY17 and earlier saw admin alloc rates "on sale" relative what costs would have been without furloughs. One impact of this fiscal reality in the County's recent history is the increase in rates relative prior years is also bigger than otherwise it would have been.

Support Function/Item

Allocations based on:

Telephone (landlines)	Telephone is no longer allocated independently but is part of IT allocation.
Info Tech	FY18 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY18 has 6.23 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl liability insurance, software, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
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	FY18 budget 1.6 HR staffing & direct materials and services cost allocated by FTE times any "true up."
Board of Commissioners	FY18 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs NEW	FY18 budget 1 staffer & materials cost allocated by FTE times any "true up."
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY18 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1.95 maint FTE divided among Jail(90), Sheriff(6) & Adult Crctns(4); and utilities cost by Sq Footage. 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 2017 and FY18 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.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2018-2019 Administrative Allocation Proposed Budget

Fund Account Footpath Bicycle

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY19 Total Cost	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	0.00% % total IT cost	0.0%		0.00	0	0	0.00	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	0	0.00
Finance - Special Assessment		0.0%			500	0	0.00	0	0.00		0.00		0.00
Human Resources	0.00 FTE (including ongoing temps)	0.0%	120.96	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	90.91	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	63.27	0.00	0	0	0.00						
Facilities - Special Assessment													
Facilities and Maintenance		% building	cost per sq ft										
Courthouse	0 Sq Ft	0.0%	0.0%	30.00	0.00	0	0	0	0	0	0	0	0
Justice	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	0%
	2% actual % RM		276.74	3,321	0	0%	1,507	1%	1,124	1%	1,219	1%	
	0% actual % JS		0.00	0	0	0%							
	0% actual % Sectry		0.00	0	0	0%							
	0% actual % JK		0.00	0	0	0%	1,852	3%	1,535	3%	2,799	3%	
	0% actual % JK		0.00	0	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		103.43	1,241	0	475		338		509			
Support Department Adjustment													
Avr Monthly Cost		422	Annual Cost		5,062	0	3,834	2,998	4,528				
Increase/(Decrease) % vs Prior Year		100.0%				3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide: 3,873,279		Percent of Total 0.13%				0.0%	0.1%	0.1%	0.2%				

Drivers of rate changes:

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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

Step 2 Administrative Allocation – Allocates the full cost of support services to program departments, including the the cost of support departments supporting each other, in order to achieve full cost recovery.

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.

April 12, 2018

The Columbia County FY2018-19 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.

Photo credit for the cover goes to Ken Corliss

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,

J. K. Cuellar-Smith

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Treasurer and Director, Finance and Taxation