

# Columbia County

## FY2016-2017 Proposed Budget



Photo Credits (top clockwise): Dustin Hald,  
Ryan Dews , Tristan Wood, Glen Crinklaw and  
Stacia Tyacke



# **Columbia County FY2016-17 Proposed Budget Cover Photographs**

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

1. Columbia River wildlife and boating safety equipment come together, photographed while on Marine Patrol the spring of 2016 by Dustin Hald, Columbia County Sheriff Lieutenant.
2. Lars, Columbia County Sheriff's newest recruit, at rest after working with his handler in April 2016, Ryan Dews, Columbia County Sheriff Deputy.
3. Coon Creek Bridge replacement completed summer of 2015 on Pebble Creek Road, shot by Tristan Wood, Columbia County Road Department Engineering Project Coordinator.
4. Dibblee Beach County Park in Rainier, captured by Glen Crinklaw, Assistant Public Works Director, on a morning this spring.
5. Columbia County Old Courthouse, constructed in 1906 in St Helens, Oregon, is a historic building with façade stones from a local basalt quarry; photographed in winter by Stacia Tyacke, Columbia County Community Justice, Juvenile Division Supervisor.



# Columbia County FY17 Proposed Budget

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Budget Thank You.



# Section I

## **Columbia County: County-Wide Analysis and Community Background**

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## Budget Message

TO: Columbia County Budget Committee  
FROM: Commissioner Earl Fisher, Budget Officer  
DATE: April 19, 2016  
RE: Annual Budget Message

Pursuant to Oregon Budget Law ORS 294.403, I hereby submit this FY 2016-17 Proposed Budget for consideration by the Budget Committee. The Proposed FY17 Budget totals \$54 million for all funds, \$3 million higher than the FY16 Budget. The Proposed FY16 General Fund budget is \$20.7 million, \$1.2 million higher than last year.

When preparing the proposed budget, the financial sustainability of all funds, including the general fund, was considered. In the case of the general fund, the requested budget was not possible to fund in full given current year revenue sources and the estimated beginning balance available. Fortunately, all other funds were able to match current revenues to current expenditure needs.

In order to balance the general fund's FY17 requested budget deficit of \$1.77 million, measures on the expense and revenue side were taken. Approximately \$488,000 was gained by reducing costs including reduction of the general fund support request for Roads and Parks funds, moving the internal PERS reserve level from 4.4% of PERS-eligible payroll to 2.9%, deferral of requested professional services fees, and new hire starts in August, not July. The remaining gap of \$1.28 million was closed with the following revenue-wide choices:

- add a one-time revenue source (proceeds from rock mining)
- utilize Strategic Investment Program revenues to pay for current, on-going general fund operations
- budget federal timber sales revenue

In addition, a detailed review of fee revenue allowed the comfortable increase of a variety of fees relative initial projections.

Of note, this general fund budget is the first to be free of furloughs after seven years of unpaid leave ranging from four to twenty-six days annually. It also reverses course in terms of staffing and adds several positions – five in administrative departments and two in program departments. This proposed budget also includes general fund support of three county funds at levels higher than the last several years: roads, parks and transit.

An important question this budget cycle is how was the general fund able to not only balance, but come completely out of furloughs and add capacity? Most significantly, the expected unrestricted beginning balance is \$500,000 higher than last year. Another \$400,000 comes from federal timber revenue, revenue that hasn't been budgeted for years. Finally, an imbalance in administrative allocation revenues vs. administrative costs is beginning to correct as we move

out of the general fund austerity years – specifically in FY17 an increase of \$200,000 in allocation revenue is budgeted.

The general fund outlook FY18 for remains a concern. The biggest uncertainty is the level of anticipated jumps in employer PERS rates for the two biennia covering FY18 to FY21 period. Initial FY18 projections, which include our best guess on this rate increase, show a general fund budget deficit of over \$2 million. While concerning, this deficit includes additional new expenditure requests over FY17 operations and all the budget-gap-closing revenue and expense options present during this budget season are expected to be available for FY18 as well.

#### Budget Document

The format of the FY17 Proposed Budget document is largely consistent with last year's publication. The FY16 budget document received the highest award possible for governmental budgeting from the Government Finance Officers Association (GFOA) for the second year running. This award, together with the GFOA Award of Achievement for Excellence in Financial Reporting and our local government's open and accountable budget process demonstrates Columbia County's commitment to performing its financial reporting and budgeting responsibility to the highest possible standards.

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

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

#### Voter Approved Jail Operations Levy

The FY17 budget is the third year of the three-year operating levy approved by voters to support the operations of the county jail. Without these funds, the effective closure in FY15 of the county jail would have been required to comply with local government balanced budget law dictates.

Over the last several years, the governing body has sought to direct at least one quarter of all unrestricted resources available in the general fund to the Sheriff's Office (jail and law enforcement combined). In the FY17 Proposed Budget, 26.5% of unrestricted resources have been allocated to the Sheriff's Office including a \$1 million general fund contribution to the Jail Operations fund.

### Budget Notes and Assumptions

The 5.9% increase of \$3 million in the overall county-wide budget made up of 20 funds is the net result of budget fund increases in eight funds (a total of \$5.3 million) offset by declines in nine funds (a total reduction of \$2.3 million). The Road fund budget increase exceeds that of the general fund with \$1.3 million more relative last year's appropriated budget level. This increase is driven by three FY17 grant-funded road projects. The Transit fund decline at \$990,000 is the largest in the county organization due to \$1.1 million less expected in one-time FY17 grants relative those budgeted in FY16.

The \$1.2 million general fund FY17 proposed budget increase over the FY16 appropriated budget is driven by \$750,000 in higher personnel costs (no furlough, 7.2 full time equivalents (FTEs) added, generally higher benefits rates) and \$485,000 higher material and services costs (temporary and professional services in tax, finance, DA, veterans and juvenile justice; new canine unit and leased vehicles in the Sheriff's office; cloud-based technology).

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

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

The County has budgeted for a Public Employee Retirement System (PERS) reserve for the third year running. The last three years reserve rate was based on the Oregon Legislature's SB 822 PERS rate reduction of 4.4%; FY17 reduces the reserve to 2.9% of PERS-eligible payroll.

Columbia County will study its options (one of the deliverables of the added capacity provided by new professional services) to make the best use of this reserve – now over \$1million – in the face of expected PERS rate increases in FY18 and beyond.

### Budget Policies

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

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

Staff were also encouraged to request funds for deferred capacity given the fact that every year since FY10 significant budget cuts have been needed to achieve a balanced budget.

No major change to the County's budget or financial policies was implemented over the past year other than to opt in for the 10% de minimis overhead rate on all federal grants.

Respectfully submitted,

*Earl Fisher*

Earl Fisher  
County Commissioner and Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Columbia County  
Oregon**

For the Fiscal Year Beginning

**July 1, 2015**

A handwritten signature in black ink, reading "Jeffrey R. Enos".

Executive Director

# Columbia County Overview

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

## Strategic Goals

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

## Strategies

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

## Short-term Factors Influencing Decisions

1. Revenue sources for mandated county services that are outpaced by the cost of providing those services, particularly in the area of personnel costs
2. Uncertainty regarding unrestricted federal Secure Rural Schools funds that replaced a century of steady dollars coming from federal timber revenue sharing
3. Mandated services, state and federal requirements, professional guidelines and best practices have increased despite a trend line of decreasing public resources available to local governments
4. Columbia County residents tend not to support ballot measures that increase taxes however in May 2015, voters approved a three-year option levy for jail operations that allowed the County to keep the jail open in FY15. FY17 is the final year of this levy.
5. The FY17 PERS employer rate is set at the same biennial rate for FY16 despite knowledge that it is too low due to the Oregon Supreme Court's ruling to invalidate the majority of the retirement reductions enacted by the legislature in FY14. We anticipate double digit employer rate increases in the next two biennia for the FY18 – FY21 period.



### Priorities and Issues

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

In addition, federal compliance is also a priority for Columbia County departments. Because anywhere from 10% to over 25% of the annual county budget over the past three years is funded by federal programs and grants, resources are assigned to assure that these funds are properly administered and reported.

Columbia County has experienced federally declared disasters in five of the last nine 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 anticipated rate increases will be studied in FY17. 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

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

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

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

## Columbia County

**Government-Wide Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Unrestricted Beginning Balance	4,118,286	4,621,418	2,549,334	4,363,436	2,730,511
Restricted Beginning Balance	8,801,585	8,432,541	8,485,436	5,368,847	5,239,140
<b>Total Beginning Balance</b>	<b>12,919,871</b>	<b>13,053,959</b>	<b>11,034,770</b>	<b>9,732,283</b>	<b>7,969,651</b>
Property Tax	6,210,347	6,113,798	6,010,740	5,926,754	5,766,845
Intergovernmental	844,000	1,103,198	483,500	1,072,055	1,107,604
Other Resources	29,647	36,155	26,000	26,325	1,053
<b>Current Year Unrestricted</b>	<b>7,083,994</b>	<b>7,253,151</b>	<b>6,520,240</b>	<b>7,025,134</b>	<b>6,875,503</b>
Property Tax	3,527,802	3,501,047	3,579,046	1,109,593	1,116,405
Intergovernmental	11,722,557	9,389,462	11,003,609	10,114,151	14,777,855
Fees, Permits, Fines, Service Charges	10,435,028	10,144,510	10,424,622	6,781,045	8,668,811
Bond or Debt Proceeds	7,000	0	0	0	0
Other Resources	453,733	951,816	844,829	599,397	955,408
<b>Current Year Restricted</b>	<b>26,146,120</b>	<b>23,986,836</b>	<b>25,852,106</b>	<b>18,604,186</b>	<b>25,518,478</b>
Transfers from County Funds	6,287,902	6,140,016	5,445,277	3,346,975	3,638,123
Spec Pymt (from Component Unit)	1,605,889	2,160,139	2,195,889	2,298,244	517,177
<b>Current Year Other Resources</b>	<b>7,893,791</b>	<b>8,300,155</b>	<b>7,641,166</b>	<b>5,645,219</b>	<b>4,155,300</b>
<b>Total Available Resources</b>	<b>54,043,775</b>	<b>52,594,101</b>	<b>51,048,282</b>	<b>41,006,822</b>	<b>44,518,932</b>
<b>Expenditures</b>					
Salary	10,995,308	10,182,428	10,256,240	7,673,973	8,663,544
Benefits	5,759,818	4,828,172	5,321,435	3,471,351	4,332,555
PR Transfers (PERS Bond & Reserve)	<u>1,058,511</u>	<u>1,135,447</u>	<u>1,145,324</u>	869,826	1,026,186
<b>Personnel</b>	<b>17,813,637</b>	<b>16,146,048</b>	<b>16,723,000</b>	<b>12,015,150</b>	<b>14,022,285</b>
Materials & Services	<u>14,429,929</u>	<u>11,507,019</u>	<u>13,118,762</u>	<u>9,003,390</u>	<u>13,555,030</u>
<b>Program Budget</b>	<b>32,243,565</b>	<b>27,653,067</b>	<b>29,841,761</b>	<b>21,018,540</b>	<b>27,577,315</b>
Capital	2,430,214	2,118,994	3,243,979	495,772	1,898,159
Debt	4,181,554	4,869,548	4,369,550	4,474,112	2,690,707
Transfers Out (admin alloc)	2,772,327	2,188,120	2,188,121	1,921,989	1,984,040
Transfers Out (fund pymts)	2,342,603	2,846,352	2,103,188	1,968,503	637,372
Special Pymt (to Component Unit)	5,072	5,149	0	0	0
<b>Total Outlays</b>	<b>43,975,335</b>	<b>39,681,230</b>	<b>41,746,599</b>	<b>29,878,915</b>	<b>34,787,592</b>
Fund Contingency	8,558,441	0	7,791,683	0	0
Fund Ending Fund Balance	<u>1,510,000</u>	<u>0</u>	<u>1,510,000</u>	0	0
<b>Total Fund Expenditures</b>	<b>54,043,776</b>	<b>39,681,230</b>	<b>51,048,282</b>	<b>29,878,915</b>	<b>34,787,592</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>12,912,871</b>	<b>0</b>	<b>11,127,906</b>	<b>9,731,340</b>
<b>No Mos Operating Reserve</b>	<b>3.87</b>	<b>5.84</b>	<b>3.89</b>	<b>6.63</b>	<b>4.4</b>

**Authorized Positions - Full Time Equivalents**

FY17	170.36
FY16	157.94
FY15	151.60
FY14	161.96
FY13	169.29
FY12	192.14
FY11	208.42

# 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 enterprise fund – 207 Solid Waste Transfer Station – does not include depreciation expense, for example.

## FY17 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.

From 2000 to 2012, Columbia County's second largest source of unrestricted funds was the federal Secure Rural Schools program, instituted to offset lost federal revenues known as O&C Timber revenue that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was the final year of the program and, from FY13 to FY16, revenue uncertainty meant that Columbia County could not budget for these dollars. In FY17, the proposed budget includes \$400,000 estimated in federal timber harvest 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 (new)
04 Clerk's Office	37 Court Mediation (new)
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office*
08 Jail (FY15 created new 220 fund)	49 Land Development Services*
09 Economic Development	50 Information Technology*
12 District Attorney	56 Human Resources*
14 Justice Court	60 Debt Service and Reserves

The General Fund receives reimbursement for administrative services and retirement plan bonded debt via interfund transfer from other County funds receiving the services. The General Fund also makes select transfers to other funds to pay for work specified by the governing body as meriting support from unrestricted funding sources including the Jail Operations and Rider Transit Funds. In FY17, the Board has added general fund transfers to support the work of the Roads and Parks Funds as well.

\* 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.

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

#### General Fund Program Appropriations by Department

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

#### Additional General Fund Appropriation Categories

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

**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.

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

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

**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.

### **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- is the major source of revenue. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

Road Fund (Fund 201) Appropriation Categories

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

### 220 Jail Operations Fund (Non-Major Fund)

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

#### Jail Operating Fund (Fund 220) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

### **Non- Major Funds**

Non-major special revenue funds are presented in alphabetical order, as they are listed in the Proposed Budget document.

### 217 Building Services Fund (Non-Major Fund)

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

#### Building Services Fund (Fund 217) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

### 205 Children and Family Fund (Non-Major Fund)

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

There is no FY17 appropriation in this fund as the prior year was its final year of operations.

203 Community Corrections Fund (Non-Major Fund)

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

## Community Corrections Fund (Fund 203) Appropriation Categories

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

209 Corner Preservation Fund (Non-Major Fund)

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

## Corner Preservation Fund (Fund 209) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- 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 manager of building services.

## Courthouse Security Fund (Fund 211) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

204 Fair Board Fund (Non-Major Fund)

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

## Fair Board Fund (Fund 204) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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

This fund was established to provide for the operations and capital improvement needs of the County's bike paths. Revenue and other financing sources consist primarily of one percent of the County's state gasoline tax. Beginning in FY16, this fund will also hold the funds collected for system development charges that accrue to Roads and Parks for infrastructure development.

## Footpath and Bicycle Trail Fund (Fund 301) Appropriation Categories

- Capital
- Transfers to County Funds

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 and maintain and expand the County Park system. The fund receives monies from the State Highway Fund, from grants, and logging revenue from County forests.

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

- Program
- Capital
- Transfers to County Funds
- Contingencies

210 Inmate Benefits Expense Fund (Non-Major Fund)

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

## Inmate Benefits Expense Fund (Fund 210) Appropriation Categories

- Program
- Contingencies



213 Law Library Fund (Non-Major Fund)

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

## Law Library Fund (Fund 213) Appropriation Categories

- Program
- Capital
- Transfers to County Funds
- Contingencies

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

218 Strategic Investment Program Fund (Non-Major Fund)

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

## Strategic Investment Program (Fund 218) Appropriation Categories

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

216 Transit Department – Columbia County Rider Fund (Non-Major Fund)

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

## CC Rider Transportation Fund (Fund 216) Appropriation Categories

Program

Capital

Transfers to County Funds

Contingencies

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 board of the Unmet Needs Committee. Currently funds almost exclusively originate from FEMA.

FY17 may be the final year funds are appropriated.

## Unmet Needs Vernonia Flood Recovery Fund (Fund 215) Appropriation Categories

Program

**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 were moved to the newly established reserve fund) when the Oregon Legislature passed a PERS reform measure that saved Columbia County 4.4% in retirement plan rates. That legislation has been challenged in the courts and, because the higher PERS rate had been budgeted for FY14, the County Commissioners decided to hold onto the extra funds in a reserve and has continued that program in subsequent years, including FY17.

PERS Reserve Fund (Fund 230) Appropriations Categories

Program

Contingencies

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

402 Jail Bond Fund (Non-Major Fund)

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

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

Jail Bond Fund (Debt Service Fund 402) Appropriations Categories

Debt Service

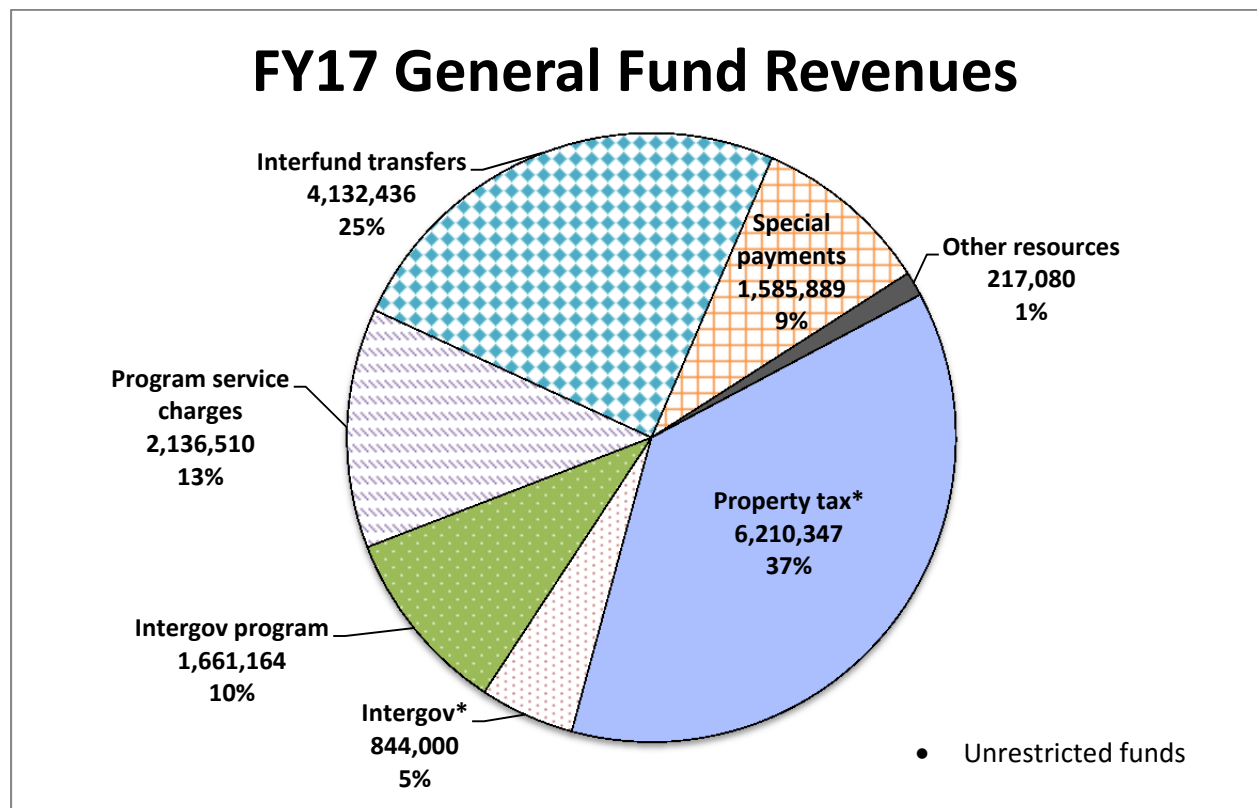
Ending Fund Balance

### Columbia County: Funds and Spending by Function

	General Government	Public Safety	Roads and Bridges	Economic Development	Health and Welfare	Recreation and Culture	Enterprise
General Fund	X	X	X	X	X		
Road Fund			X				
Parks Fund						X	
Community Justice		X					
Fair						X	
Children and Families					X		
Waste Transfer Station							X
Pass Through					X		
Corner Restoration	X						
Inmate Benefit		X					
Courthouse Security		X					
Law Library		X					
Vernonia Flood Recovery					X		
Transit				X			
Building	X						
SIP				X			
Jail Operations		X					
Bike Trails and Footpaths						X	
Justice Facility Bond		X					
PERS Reserve	X						
FY17 Proposed Budget	11,699,301 26.6%	15,995,637 36.4%	7,188,620 16.3%	3,991,867 9.1%	791,714 1.8%	1,676,612 3.8%	2,631,584 6.0%
FY16 Estimate	10,872,005 27.4%	14,914,736 37.6%	5,810,372 14.6%	3,590,463 9.0%	483,149 1.2%	1,318,582 3.3%	2,691,922 6.8%
FY15 Actuals	9,824,193 32.9%	9,556,646 32.0%	4,265,954 14.3%	1,372,125 4.6%	1,656,406 5.5%	1,201,020 4.0%	2,002,572 6.7%
FY14 Actuals	7,418,056 21.3%	12,136,933 34.9%	4,056,286 11.7%	3,435,507 9.9%	4,453,278 12.8%	1,129,907 3.2%	2,156,681 6.2%
FY13 Actuals	7,003,990 18.7%	11,545,252 30.9%	4,156,294 11.1%	3,558,139 9.5%	7,607,879 20.3%	1,243,720 3.3%	2,293,838 6.1%

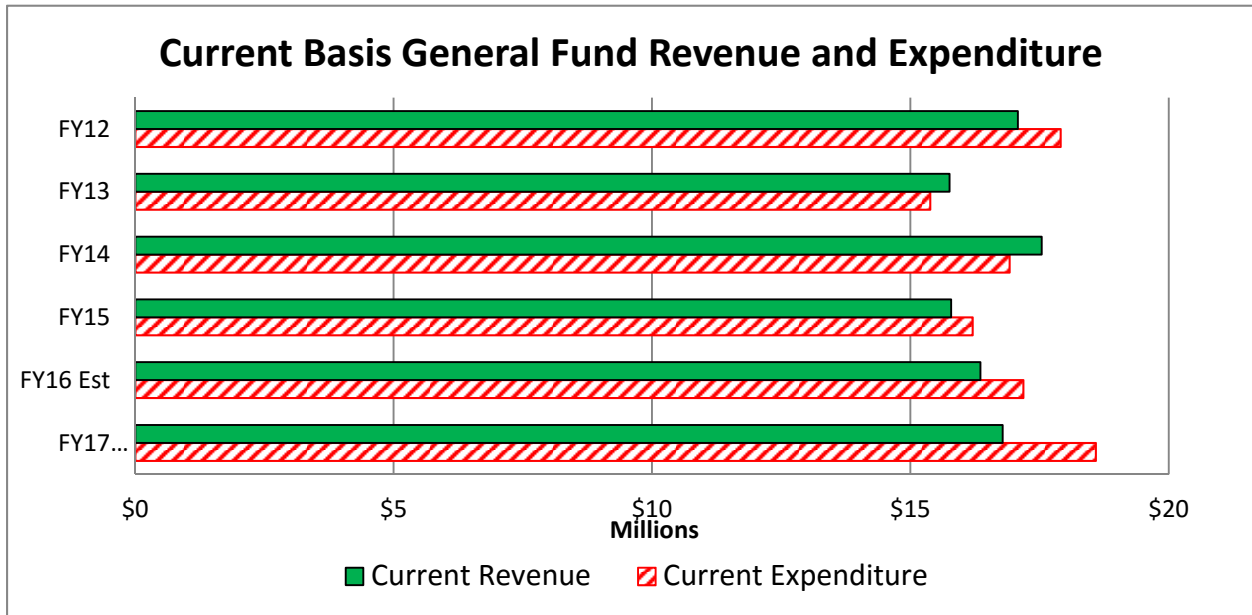
# Columbia County Revenue Summary

The General Fund expects to receive 37% of its resources from property taxes in the FY17 Proposed Budget, continuing as the County’s largest unrestricted revenue source historically speaking. Intergovernmental revenues account for 15% of General Fund revenue in restricted and unrestricted revenue combined. Reimbursements to the General Fund for administrative allocation (\$2.77 million), for PERS bond debt service and the SIP contribution make up the majority of the \$4.1 million in transfers. Funds from component units in the “Special Payment” category (\$1.6 million) pay principally for debt service. These two categories total 34% 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.



Over the last several years, the County has budgeted fewer current revenues than expenditures expected in the same year, depending on cumulative resources from prior years to balance the budget. In two of the last five years – FY13 and FY14 – actual revenue did end up higher than expenditure in the same year but estimates at this time for FY16 show that expenditures are looking to exceed revenues by more than \$830,000 and the number for FY17 is over \$1.8 million more in current expenditures than current revenue.

While the Columbia County governing body and management understand that it is not good practice to plan for fewer current year resources than is needed to operate in any given year, the lack of a durable solution to the revenue gap created by the formal end of the Secure Rural Schools federal revenue stream in FY12 has tied our hands budgetarily. Until a more definitive solution to the federal timber revenue sharing system is negotiated – be the outcome good or



bad from a revenue perspective for Columbia County – it makes little sense to make long-term choices about either programmatic scale or administrative investments given the fluidity of the situation.

The “limp along” method to financial planning is actually a reasonable way to approach the year to year planning and budget balancing process – particularly in light of the fact that the County has received stop-gap federal funding reprieves in each year (though post-budget timing) and we remain hopeful that our federal government will one day be able to make a definitive choice on this subject. County department heads and elected officials budget for two years out so that we can analyze whether the choices made to close a budget gap unduly put the county at risk for the next year – in this case FY18. In the fund balance analysis worksheets, the perspective of FY18’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 and debt service funds follow.

# Revenue: General Fund Property Tax

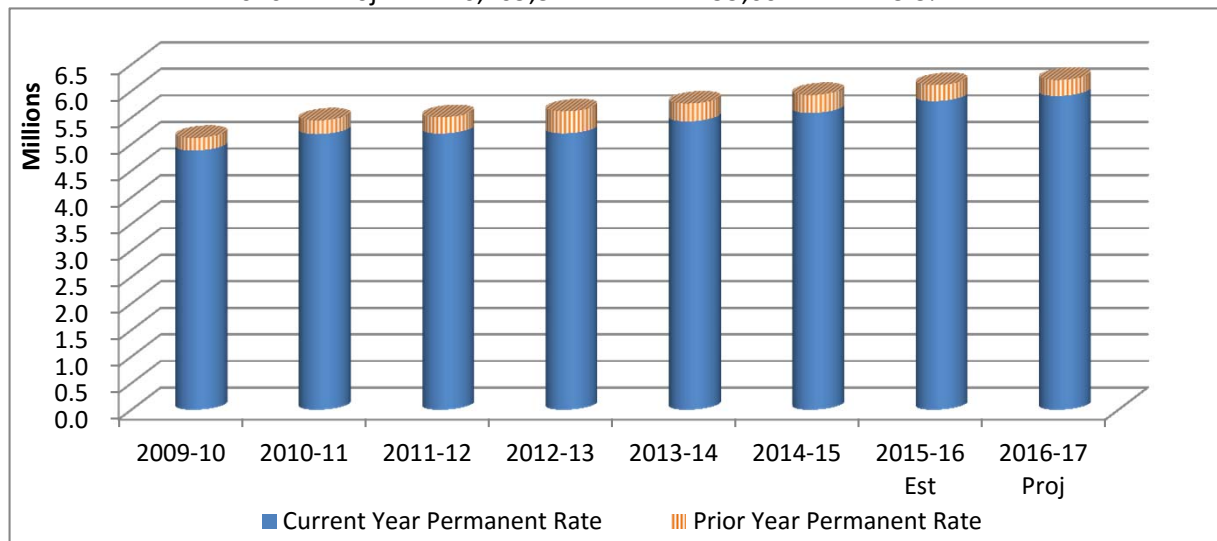
**Description:** Property tax is one of the most important sources of revenue for more than 1,200 local taxing districts in Oregon as the income tax funds state-level governmental activity and Oregon has no sales tax. Taxing districts in existence in 1997-98 were given permanent operating tax rate limits 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	5,795,061	29,140	0.5%
2015-16 Est	6,009,740	214,679	3.7%
2016-17 Proj	6,209,347	199,607	3.3%



# Revenue: Secure Rural Schools

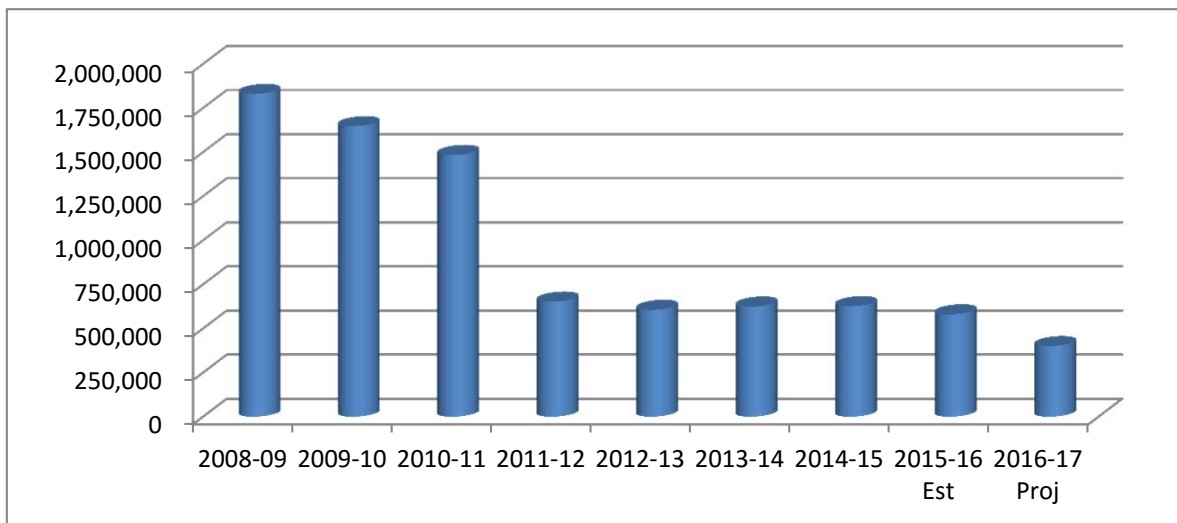
**Description:** From 2000 to 2012, Columbia County’s second largest source of unrestricted funds was the federal Secure Rural Schools program, instituted to offset lost federal revenues that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was the final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

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

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

**Assumptions:** Federal timber sales revenue, not SRS per se, are budgeted for in the FY17 proposed budget. It continues to be unclear if a permanent resolution to this issue will happen at any time soon.

Fiscal Year	\$ Revenue	\$ Change	% Change
2008-09	1,829,504	(199,106)	-9.8%
2009-10	1,646,553	(182,951)	-10.0%
2010-11	1,483,931	(162,623)	-9.9%
2011-12	652,115	(831,816)	-56.1%
2012-13	605,717	(46,398)	-7.1%
2013-14	624,370	18,654	3.1%
2014-15	626,321	1,951	0.3%
2015-16 Est	580,000	(46,321)	-7.4%
2016-17 Proj	400,000	(226,321)	-36.1%





# Revenue: Shared Liquor Revenue

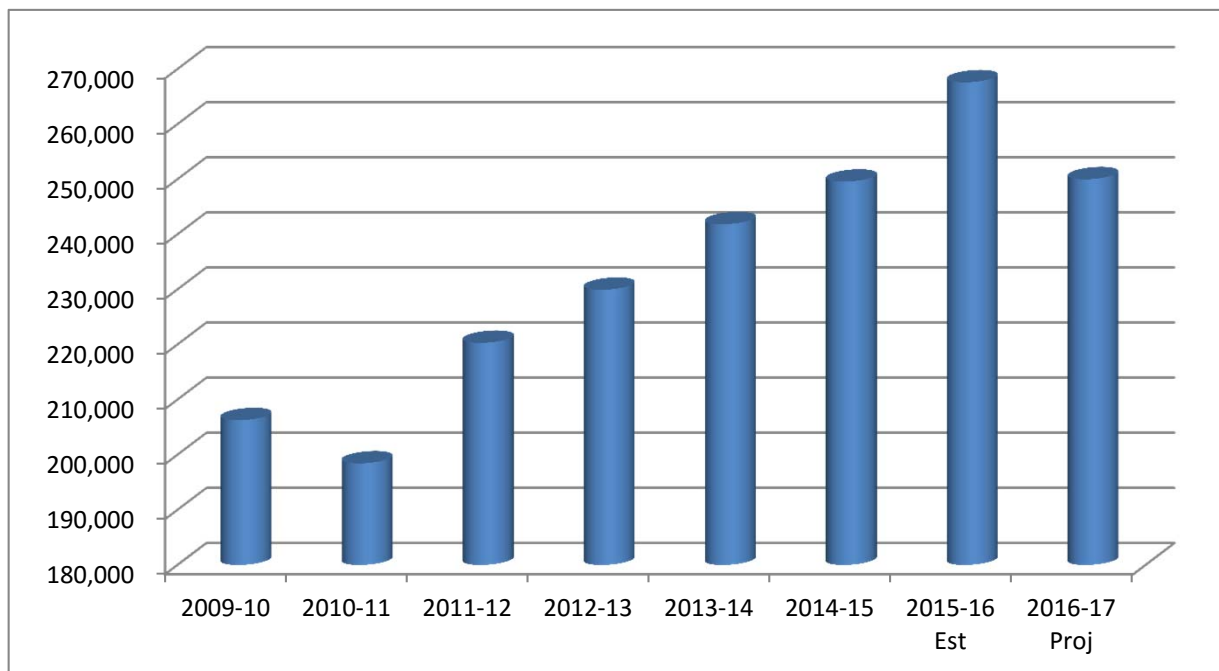
**Description:** Days after the repeal of Prohibition, the 1933 Legislative Assembly enacted a law which created the Oregon Liquor Control Commission (OLCC). In 1967, the Legislature earmarked 10% of net OLCC revenues to the counties which is distributed by a formula based on population.

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

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

**Assumptions:** Proceeds from state-shared revenues from liquor licensing and sales have been increasing in the 3% to 7% range. FY17 projection is a conservative estimate at the FY15 actual revenue level.

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 Est	267,600	18,033	7.2%
2016-17 Proj	250,000	(17,600)	-6.6%



# Revenue: Shared Cigarette Tax

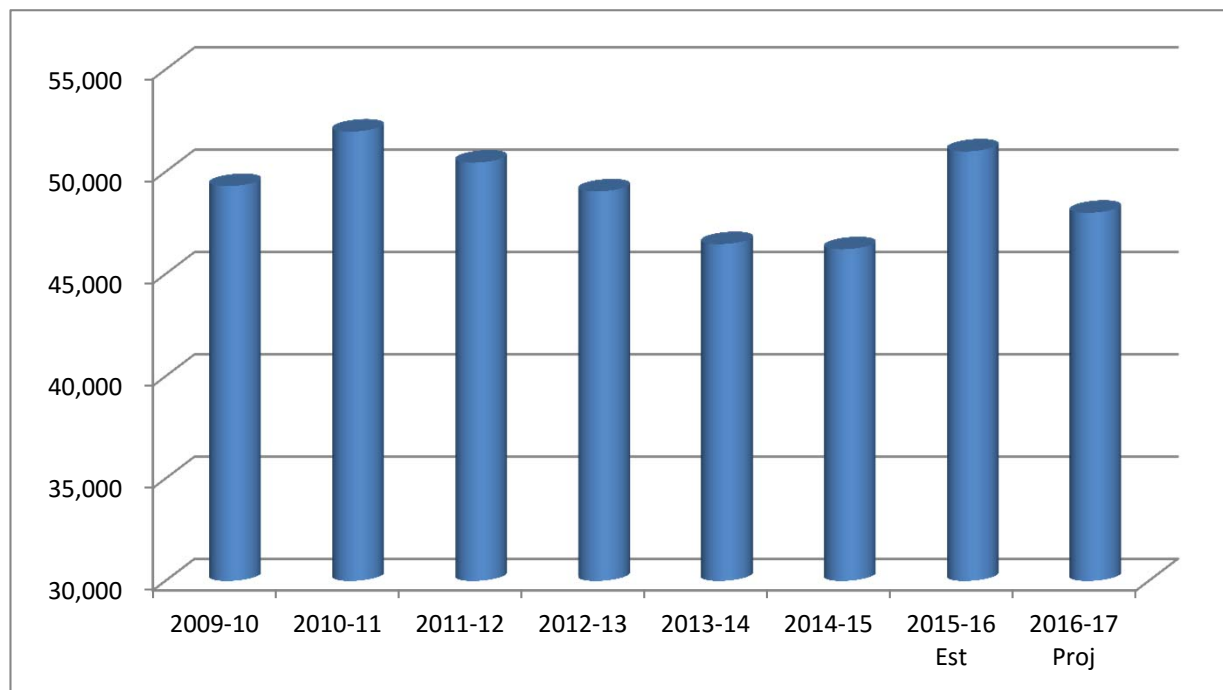
**Description:** The Oregon cigarette tax began in 1966 with a 50% share going to cities and counties. The tax has risen from \$0.04/pack to \$1.31/pack currently. Local governments now receive less than 5% of these proceeds.

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

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

**Assumptions:** Proceeds from state-shared revenues from the cigarette tax has been trending down, though in FY16 we anticipate a small bump. FY17 projection is based on an expectation of \$4,000 per month in receipts.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	49,303	(27,347)	-35.7%
2010-11	51,971	2,667	5.4%
2011-12	50,450	(1,520)	-2.9%
2012-13	49,043	(1,407)	-2.8%
2013-14	46,467	(2,577)	-5.3%
2014-15	46,216	(251)	-0.5%
2015-16 Est	51,000	4,784	10.4%
2016-17 Proj	48,000	(3,000)	-5.9%



# Revenue: Mineral Royalty/Land Sales

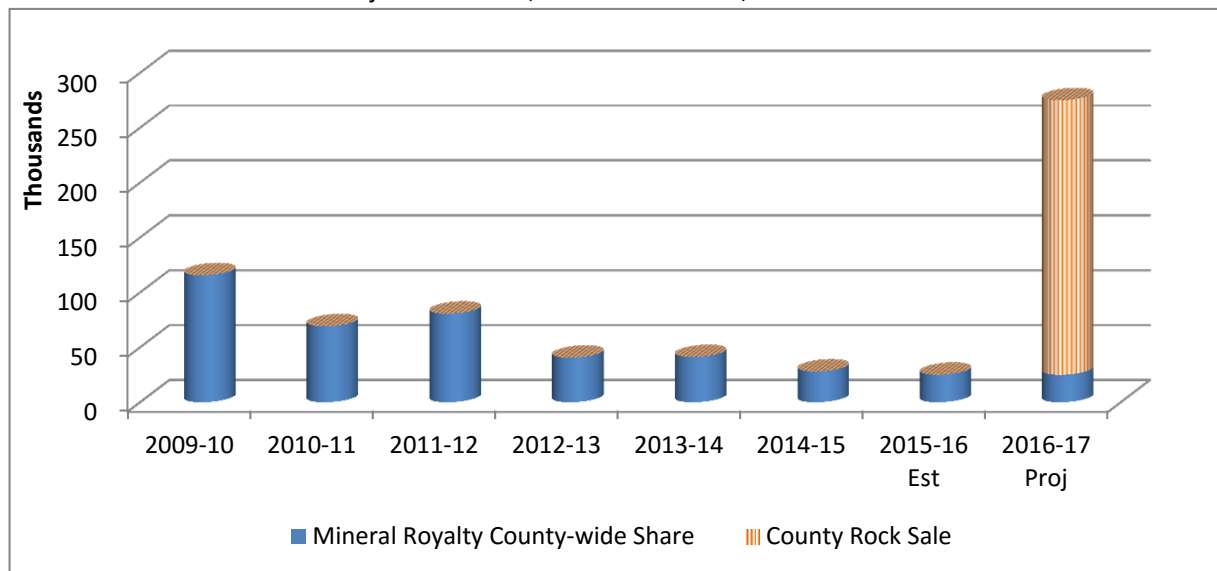
**Description:** Oregon Revised Statutes (ORS) 275.275 governs the distribution of proceeds arising from oil and gas rents and royalties as well as the sale of county lands with its origin in from tax foreclosure. These funds are held in trust by the County Treasurer and distributed once a year to taxing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

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

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

**Assumptions:** Land sale revenues have not exceeded expenses associated with the management of foreclosed properties for over a decade. Mineral rights proceeds have varied up and down; FY17 projects flat county-shared revenues and \$250,000 in sale of rock owned by the County.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	115,615	32,969	39.9%
2010-11	69,108	(46,507)	-40.2%
2011-12	80,640	11,532	16.7%
2012-13	40,499	(40,141)	-49.8%
2013-14	41,100	600	1.5%
2014-15	27,965	(13,135)	-32.0%
2015-16 Est	25,000	(2,965)	-10.6%
2016-17 Proj	275,000	250,000	1000.0%



# Revenue: County Forest Trust Lands

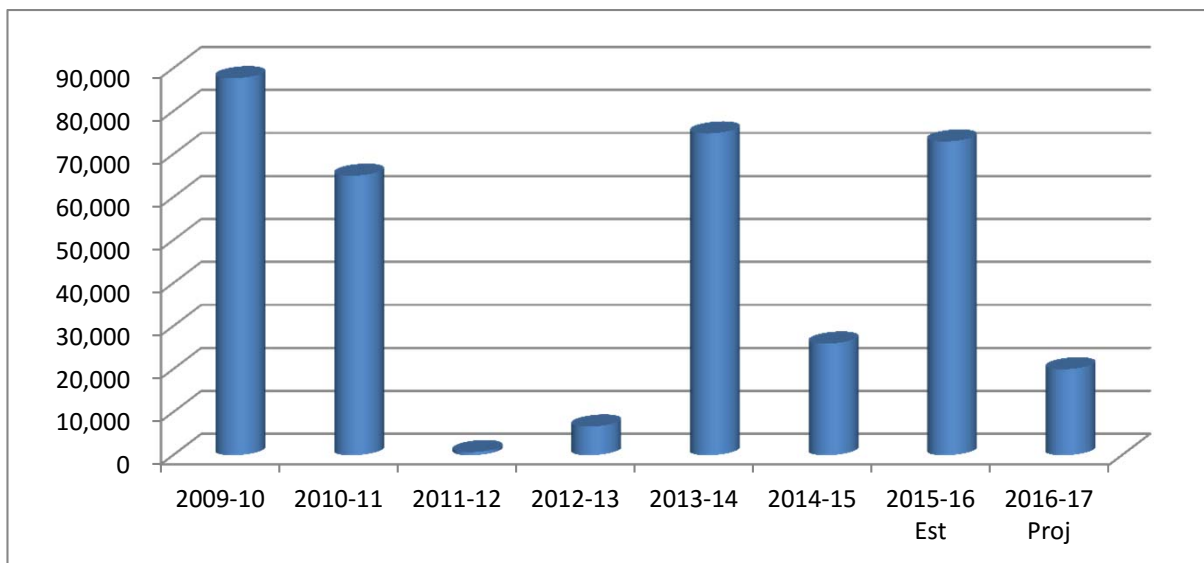
**Description:** Oregon Revised Statutes (ORS) 530.110 governs the Forest Defense Fund, an agreement whereby the State manages County owned forests and distributes the net proceeds revenues arising from timber sales on these lands. These funds are held in trust by the County Treasurer and distributed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

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

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

**Assumptions:** Forest sales revenues are highly volatile and are significantly affected by the timing of sales, timber harvests and revenue distribution schedules state to county and county to taxing district. A large timber sale is scheduled in FY16 and the County Treasurer has already received more funds than the prior year. FY17 is predicted to be a small-ish year.

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 Est	73,000	47,016	181%
2016-17 Proj	20,000	(53,000)	-73%



# Revenue: Electric Coop Tax

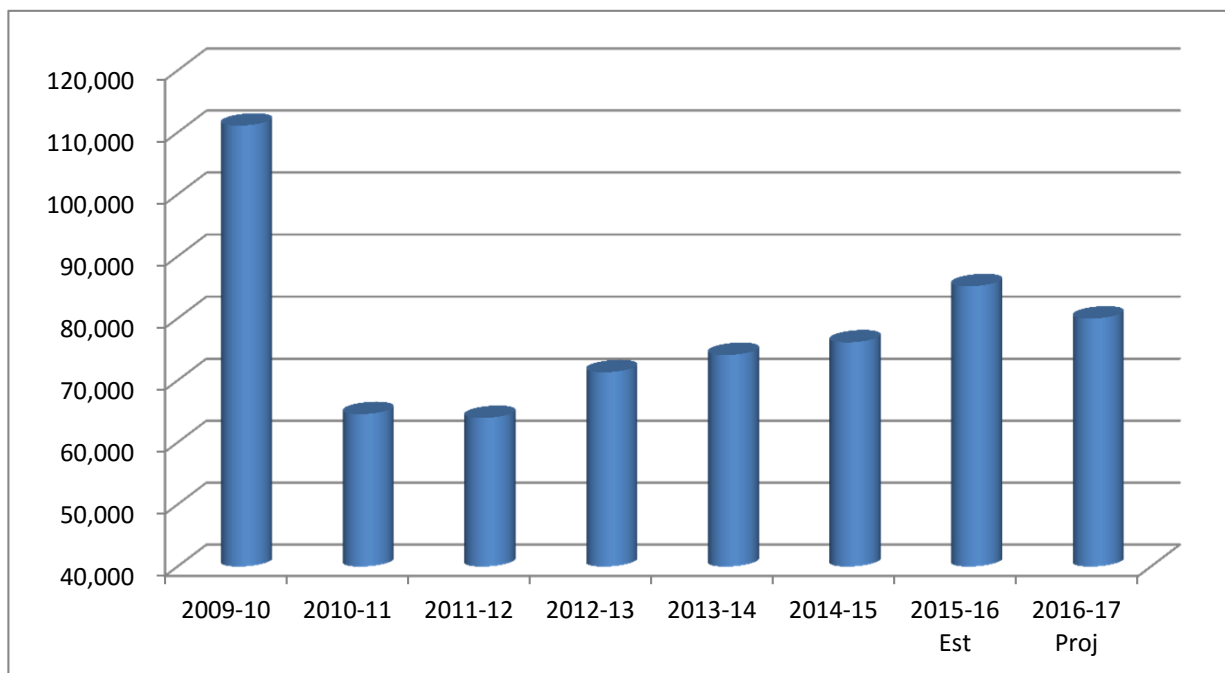
**Description:** Cooperative electrical associations are subject to a tax on gross earnings in lieu of other taxes on transmission and distribution lines. Proceeds are collected by the Oregon Department of Revenue and distributed to Counties based on the proportion of the system's miles in each county.

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

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

**Assumptions:** Proceeds from the electric coop tax has been up and down in the last years. FY17 projection is based on mid-point between FY15 actual and FY16 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	111,123	10,814	10.8%
2010-11	64,588	(46,534)	-41.9%
2011-12	63,969	(620)	-1.0%
2012-13	71,337	7,369	11.5%
2013-14	74,118	2,781	3.9%
2014-15	76,154	2,036	2.7%
2015-16 Est	85,219	9,065	11.9%
2016-17 Proj	80,000	(5,219)	-6.1%



# Revenue: Assessment and Taxation

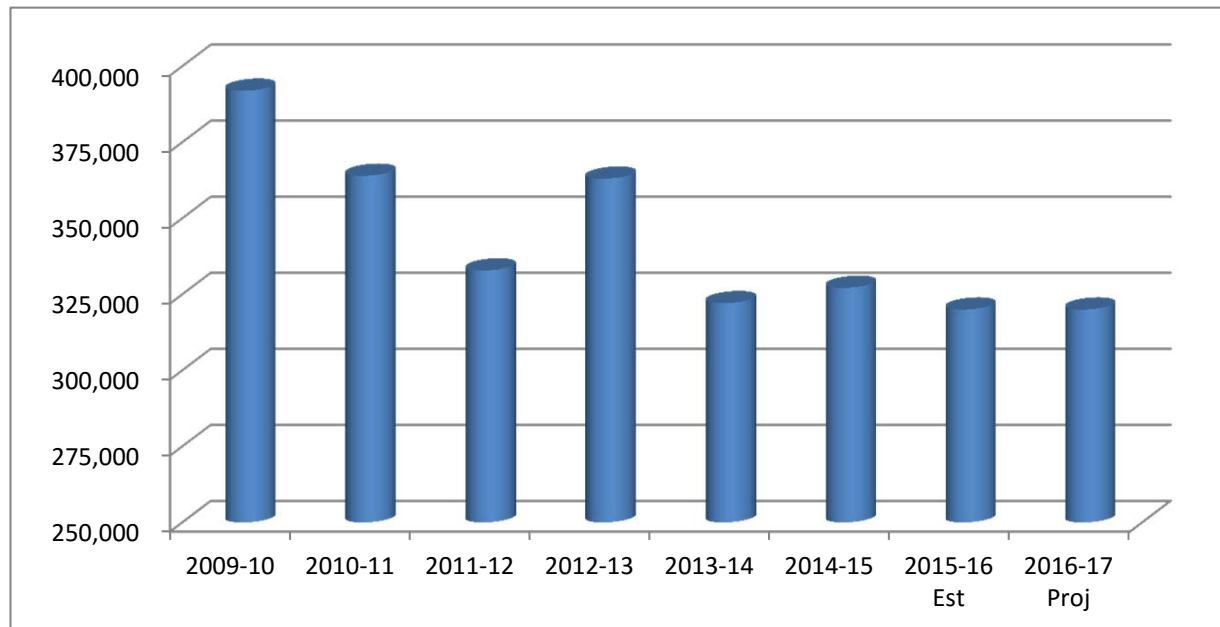
**Description:** Counties by function pay for all property tax assessment and taxation (A&T) activities; these costs are not charged back to the taxing districts. To better fund this activity and maintain state standards, a shared A&T funding program was established to partially offset these costs out 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. FY17 projection is flat relative FY16 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 Est	320,000	(7,131)	-2.2%
2016-17 Proj	320,000	0	0.0%



# Revenue: Clerk Fees

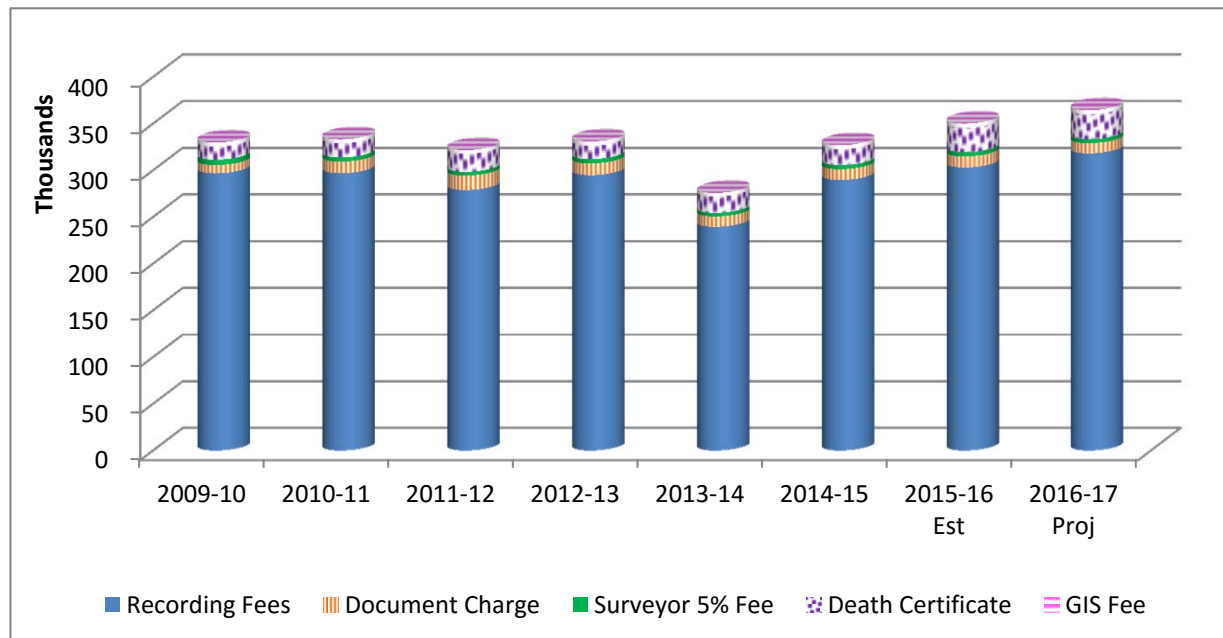
**Description:** Clerk fees cover a variety of document recording fees established both at the state and local levels. Much of the fees are associated with real estate transactions which have been volatile in recent years. The fee categories include recording fees, document charges, the 5% share of Surveyor's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

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

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

**Assumptions:** Clerk fee levels have swung up and down in the last years. Total FY17 projection for the various fee categories is 4.1% higher than FY16 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 Est	350,177	23,164	7.1%
2016-17 Proj	364,550	14,373	4.1%



# Revenue: Sheriff Fees

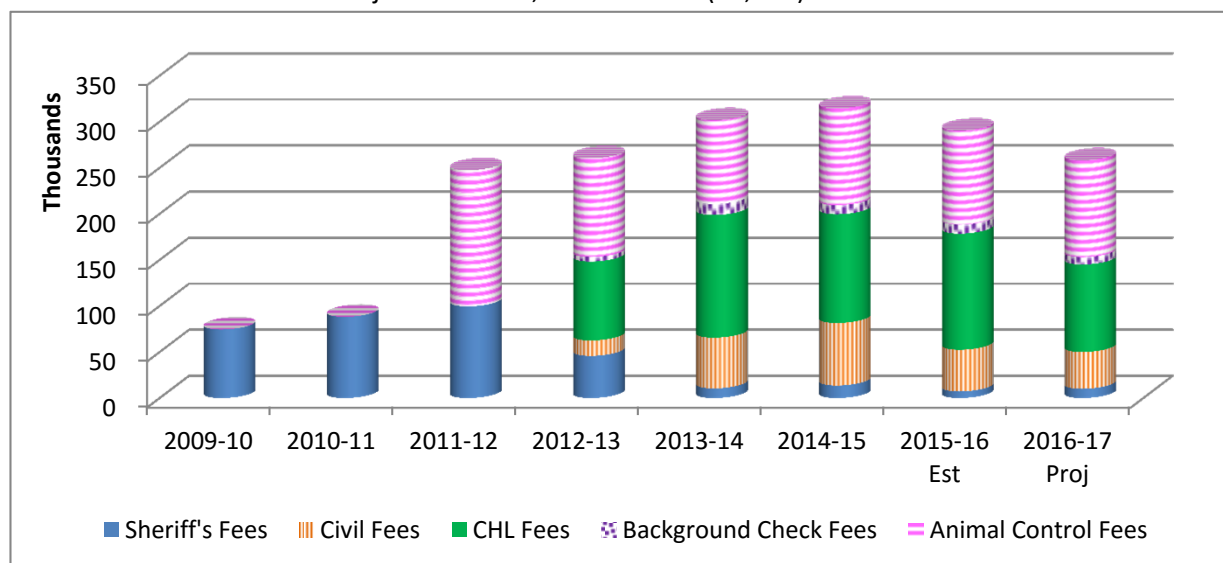
**Description:** Columbia County Sheriff Office (CCSO) fees cover a variety of fees established the state and county levels. The fee categories include Sheriff fees for serving summonses and other documents, copying documents, processing concealed handgun licenses (CHL) and processing background checks.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

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

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

**Assumptions:** Fee levels have varied considerably in the last years due to programming changes (animal control joining CCSO) and based on community interests/needs. Total FY17 projection for the various fee categories was made based on individual trends. All fee types were budgeted flat relative Fy16 projections with the exception of CHL; FY17 fees are expected to decline more than \$30,000 relative this year.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	74,412	(18,969)	-20.3%
2010-11	88,143	13,731	18.5%
2011-12	247,229	159,086	180.5%
2012-13	260,318	13,088	5.3%
2013-14	301,560	41,242	15.8%
2014-15	314,359	12,799	4.2%
2015-16 Est	290,299	(24,060)	-7.7%
2016-17 Proj	258,000	(32,299)	-11.1%





# Revenue: Marine Sheriff Program

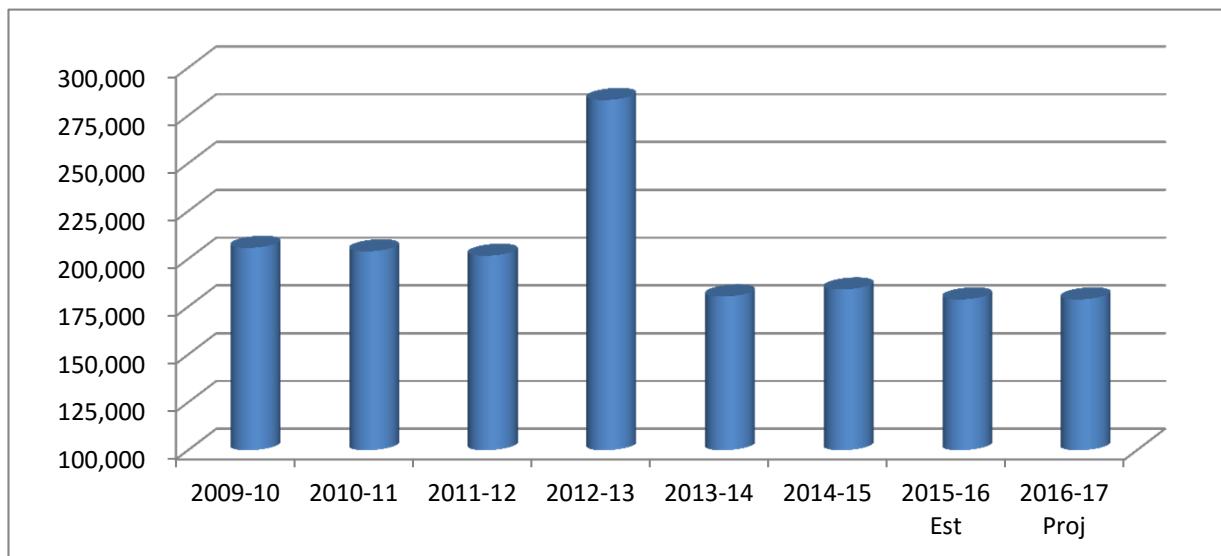
**Description:** Deputies are assigned to patrol the waters of the Columbia River, including the Columbia County portion of Multnomah Channel. These positions are funded primarily by the Oregon State Marine Board. Columbia County has the largest stretch of the biggest waterway in our state, traversed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

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

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

**Assumptions:** Funding levels for the next bienium have not been finalized at the state level. Projections for FY17 are based on flat levels relative expected FY16 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 Est	178,896	(5,204)	-2.8%
2016-17 Proj	178,896	0	0.0%



# Revenue: Jail and Inmate Fees

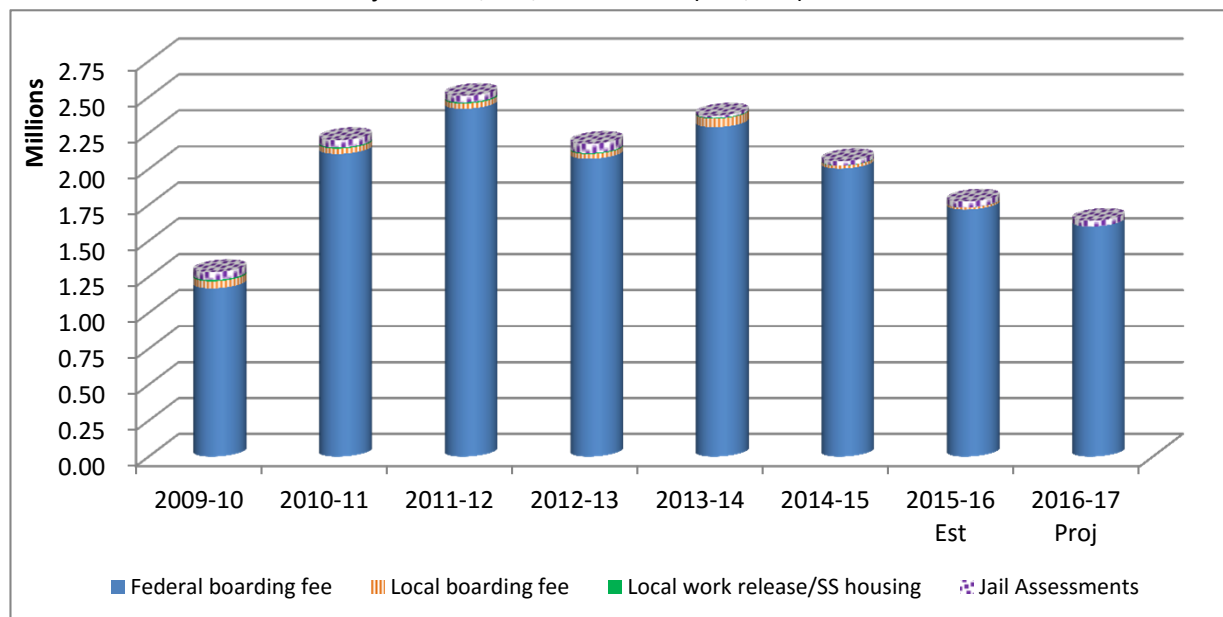
**Description:** Jail Operations fees cover a variety of fees established at the state and county levels. The fee categories include local inmate boarding fees, federal inmate boarding fees, social security housing revenue and jail assessments from state, municipal and justice courts. In FY15, Jail operations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

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

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

**Assumptions:** Fee levels have varied considerably in the last years due to external factors including changes in numbers of local and federal prisoners and changes in court fee distribution state law. Total FY17 projection for the various fee categories was made based on individual trends and expectations with a net decrease of 7.5% relative FY16 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	2,053,893	(317,087)	-13.4%	New 220 Jail Fund
2015-16 Est	1,773,647	(280,246)	-13.6%	" "
2016-17 Proj	1,639,800	(133,847)	-7.5%	" "



# Revenue: Jail Operations Levy

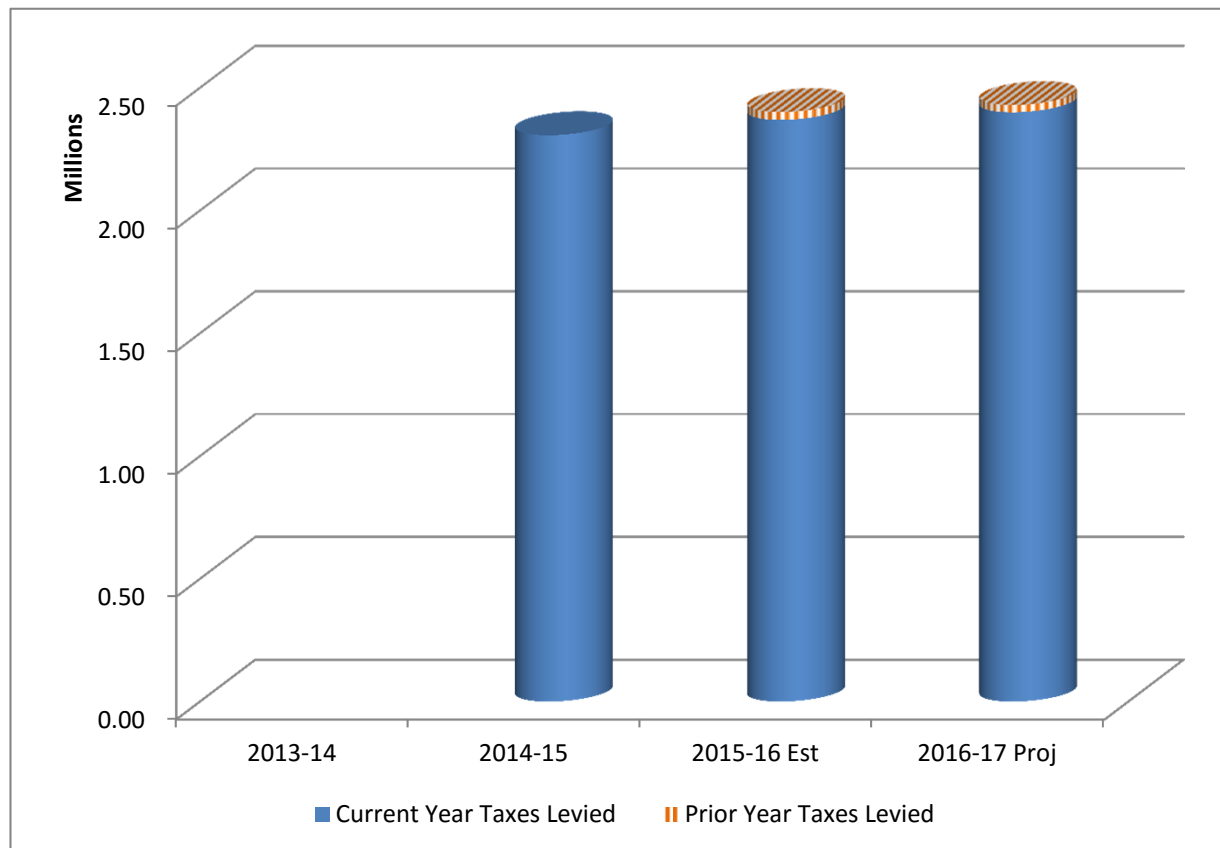
**Description:** Columbia County voters approved a three-year Jail Operations levy in May 2014. The levy is set at .5797 per thousand and began in FY15.

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

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

**Assumptions:** Projections for FY17 property tax revenues are based on utilizing the full levy allowed.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2013-14	0	0	NA	
2014-15	2,306,858	2,306,858	first year	
2015-16 Est	2,401,230	94,372	4.1%	
2016-17 Proj	2,430,000	28,770	1.2%	Final Levy year



# Revenue: Shared Video Lottery

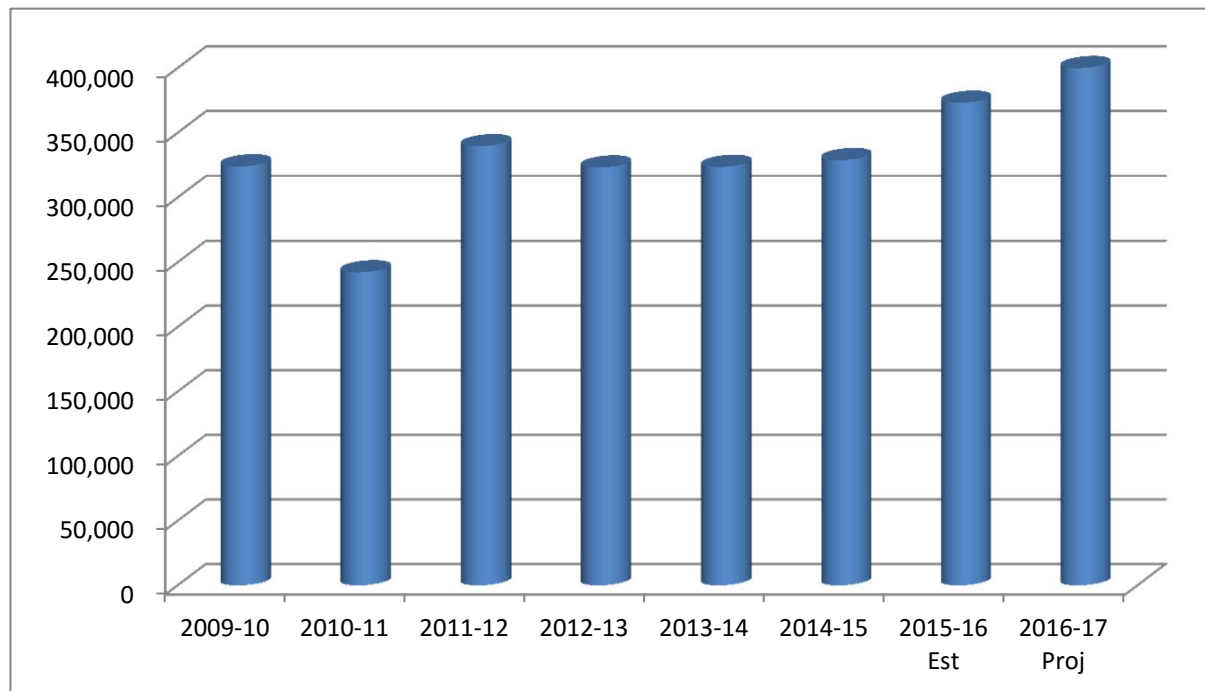
**Description:** Oregon established the lottery in 1985. Starting in 1992, county government forfeited right to authorize and regulate gaming in exchange for 2.5% of video lottery net receipts. The formula to distribute proceeds is based predominantly on the amount of video lottery play in each county.

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

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

**Assumptions:** Funding levels year to year FY15 to expected FY16 see a 13.5% increase. Projections for FY17 are based on another increase to \$400,000.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2009-10	324,089	(11,454)	-3.4%	
2010-11	242,264	(81,825)	-25.2%	payment timing variance
2011-12	339,600	97,336	40.2%	" "
2012-13	323,204	(16,396)	-4.8%	
2013-14	323,637	433	0.1%	
2014-15	328,912	5,275	1.6%	
2015-16 Est	373,216	44,304	13.5%	
2016-17 Proj	400,000	26,784	7.2%	



# Revenue: Surveyor Fees

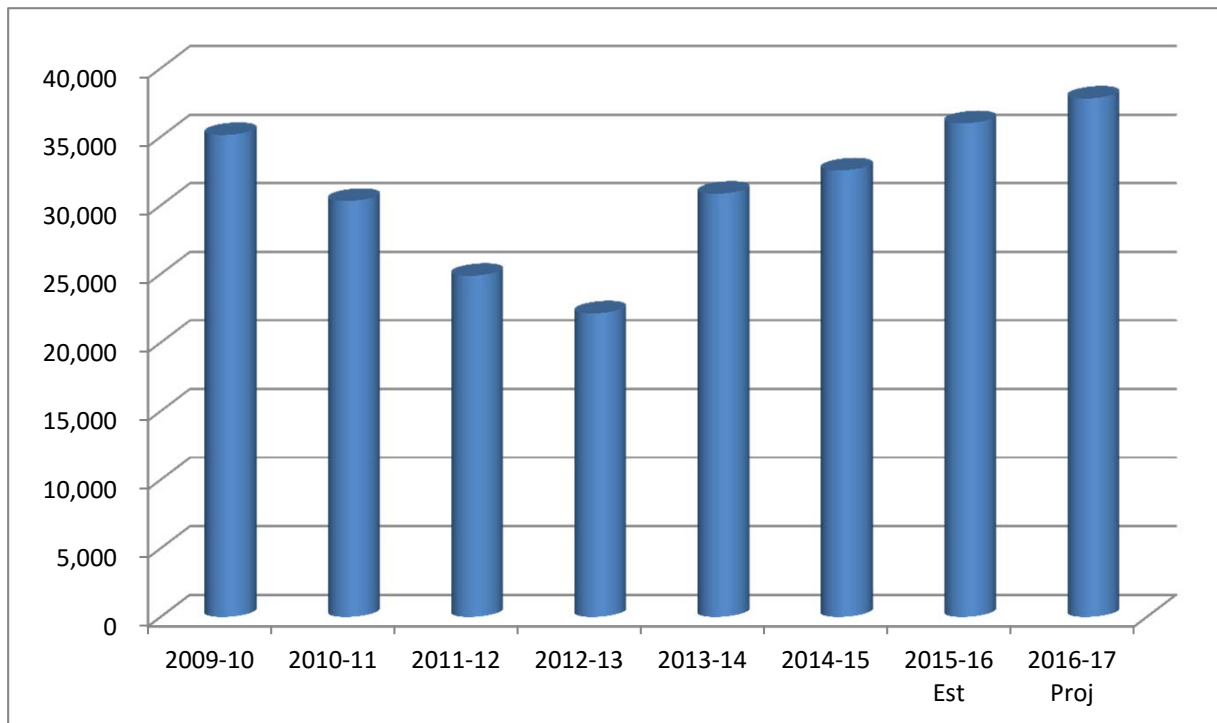
**Description:** Surveyor fees are established by the County, in conformance with relevant state laws and/or administrative rules. A variety of services are provided under the category of Surveyor fees. Variations in fee levels are a leading indicator of economic activity, particularly in the housing 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 FY17 are 5% higher relative expected FY16 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 Est	36,000	3,438	10.6%
2016-17 Proj	37,800	1,800	5.0%



# Revenue: District Attorney Revenues

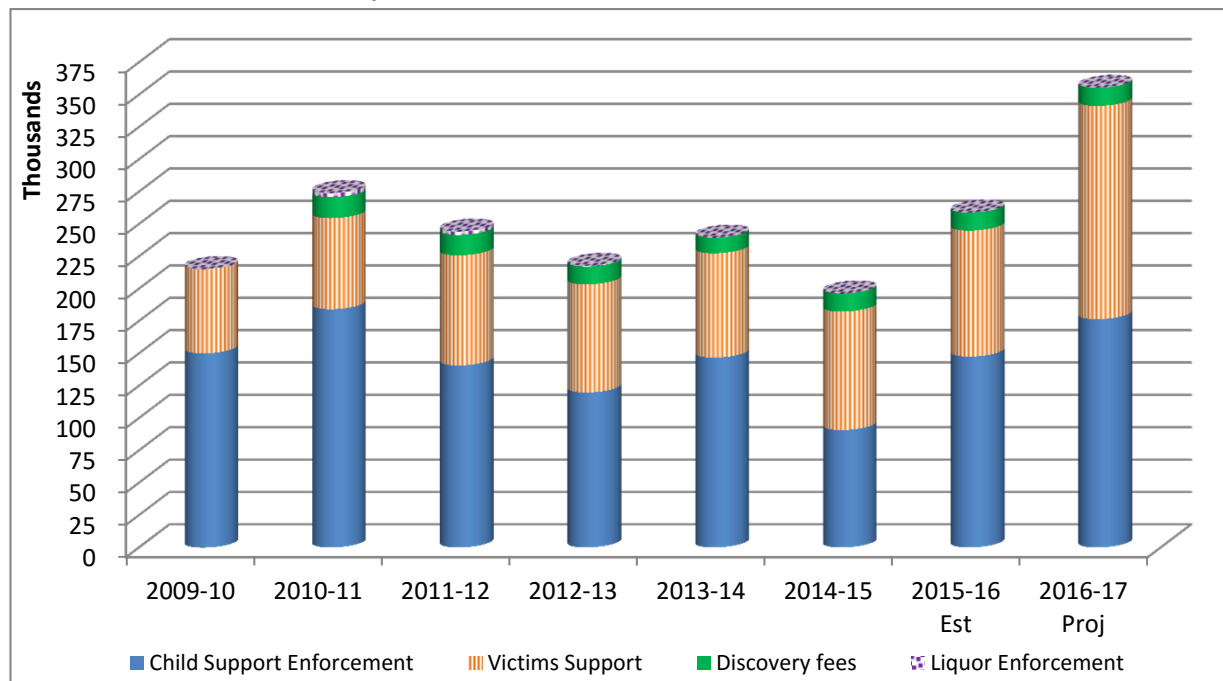
**Description:** The District Attorney's office receives a small amount in discovery fee revenue, support for children's services from combined state and federal sources, as well as victims support services supports also from combined state and federal programs.

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

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

**Assumptions:** District Attorney program revenues have varied over the last years. FY17 projection is based on specific estimates for grant programs, with additions in both child support and victims advocacy revenue over FY16 estimated revenue.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	205,795	(36,213)	-15.0%
2010-11	273,889	68,093	33.1%
2011-12	244,190	(29,699)	-10.8%
2012-13	217,688	(26,501)	-10.9%
2013-14	239,532	21,843	10.0%
2014-15	196,364	(43,168)	-18.0%
2015-16 Est	258,850	62,486	31.8%
2016-17 Proj	355,281	96,431	37.3%



# Revenue: Justice Court Fees

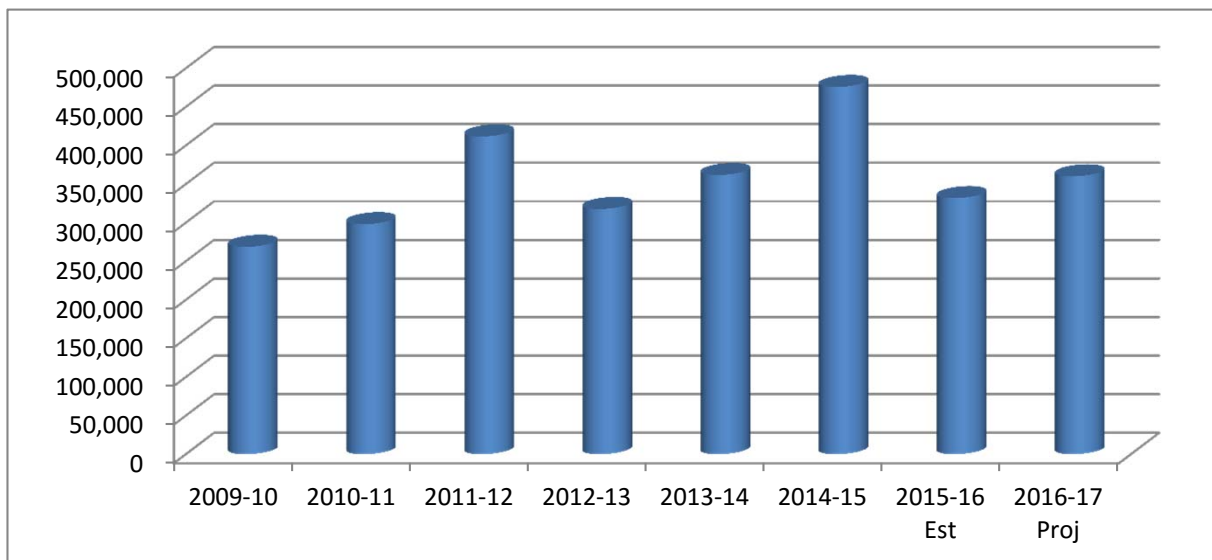
**Description:** Justice Courts are established by Counties. Columbia County's Justice Court holds session in Vernonia and Clatskanie. Court fines are established by state laws and administrative rule. Distribution of court fine revenue is principally governed by the state. Local Intergovernmental agreements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

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

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

**Assumptions:** Projections for FY17 are based on flat estimate relative expected FY14 receipts. FY16 and FY15 revenues are substantially different due to a timing issue in when revenues were accounted for.

Fiscal Year	\$ Revenue	\$ Change	% Change	
2009-10	268,695	9,977	3.9%	
2010-11	298,013	29,318	10.9%	
2011-12	411,661	113,648	38.1%	
2012-13	317,710	(93,951)	-22.8%	
2013-14	361,690	43,980	13.8%	
2014-15	475,796	114,106	31.5%	Rev. recognition timing
2015-16 Est	331,809	(143,987)	-30.3%	Rev. recognition timing
2016-17 Proj	360,000	28,191	8.5%	



# Revenue: Land Development Fees

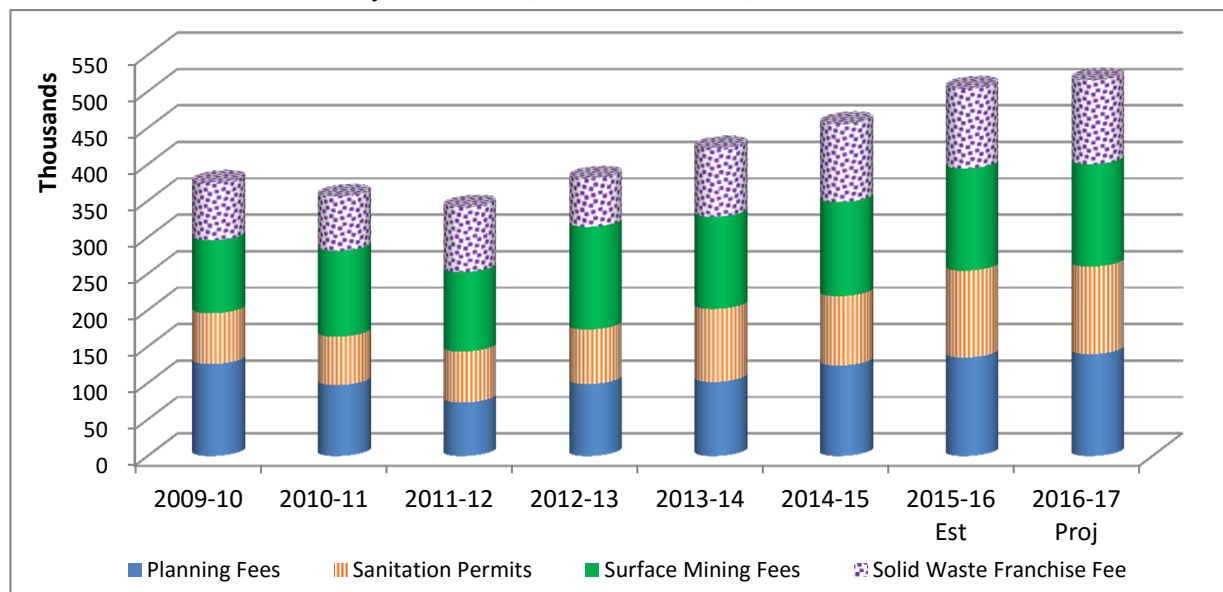
**Description:** Land Development Services (LDS) fees cover a variety of permitting, license and fine revenues collected by the programs under LDS, including the solid waste franchise fee. The planning and sanitation permitting fee categories are leading indicators of economic activity in the County,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

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

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

**Assumptions:** In the years immediately following the housing bubble, revenues declined but have come back since FY13. FY17 projections are based on specific trend analysis of each revenue type for a net increase in fee revenue just over 2% relative expected revenues in FY16.

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 Est	504,191	48,805	10.7%
2016-17 Proj	515,500	11,309	2.2%





# Revenue: Shared Gas Tax & MV Reg Fees

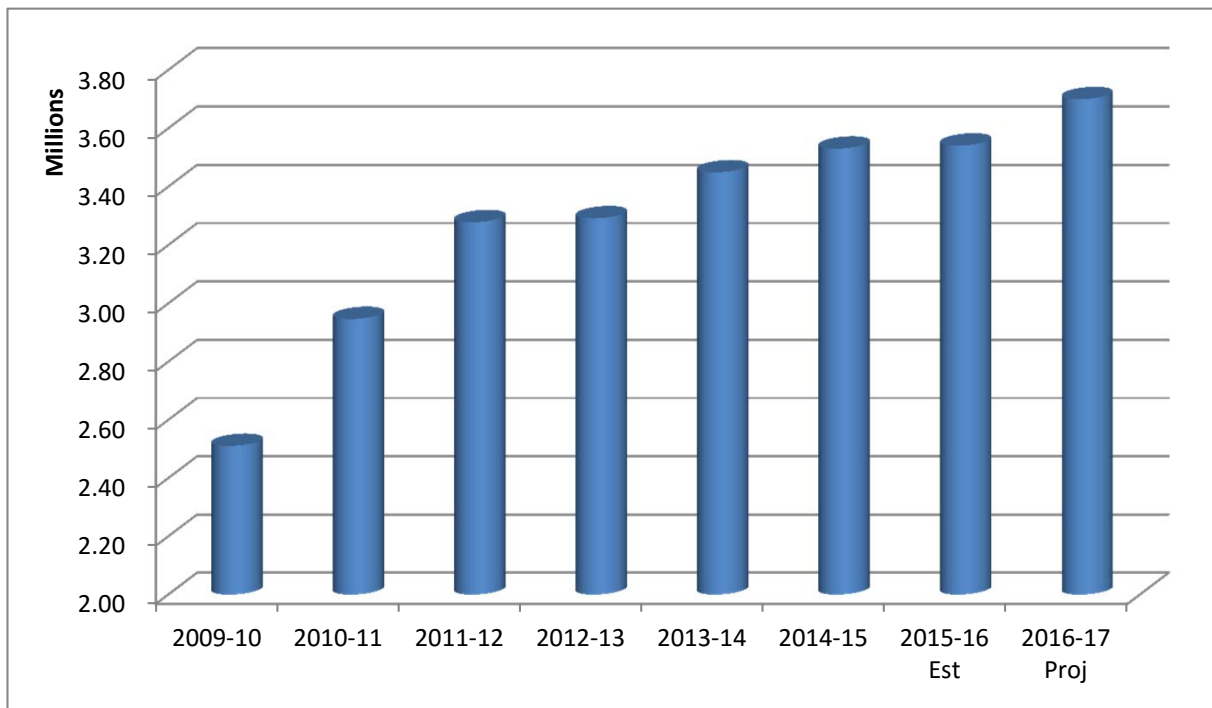
**Description:** Long before the state highway program existed, Oregon counties bore the burden of building and maintaining all roads outside of cities. In 1919 Oregon was the first state to levy a gas tax. Several fee structure iterations later, current ORS 366.739 provides that 24.38% of highway user 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 FY17 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 Est	3,540,974	10,364	0.3%
2016-17 Proj	3,700,000	159,026	4.5%



# Revenue: System Development Charges

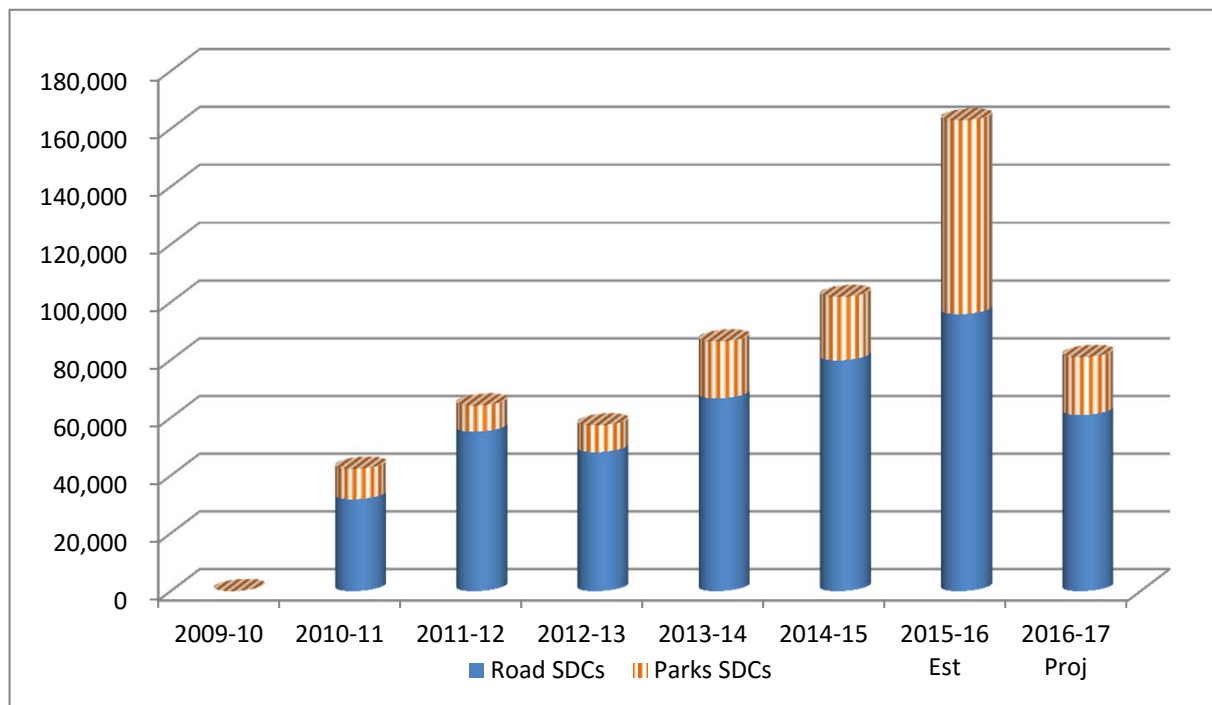
**Description:** ORS 223 allows for local governments to establish system development charges (SDCs) to provide for orderly growth and development in Oregon communities for capital improvements only. Columbia County charges SDCs for Roads and Parks projects. SDCs are a leading economic indicator for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

**Permitted Use:** SDCs may only be used for the capital investment purposes established by county ordinance. Currently these funds are being held in the 301 Fund; prior to FY16 they were in the Roads and the Parks special revenue funds.

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

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

Fiscal Year	\$ Revenue	\$ Change	% Change	
2009-10	0	(84,212)	-100.0%	201 & 202 funds
2010-11	42,315	42,315	100.0%	" "
2011-12	64,180	21,865	51.7%	" "
2012-13	57,318	(6,862)	-10.7%	" "
2013-14	86,376	29,058	50.7%	" "
2014-15	101,774	15,398	17.8%	" "
2015-16 Est	162,885	61,111	60.0%	301 fund
2016-17 Proj	81,000	(81,885)	-50.3%	" "



# Revenue: Natural Resources Depletion Fee

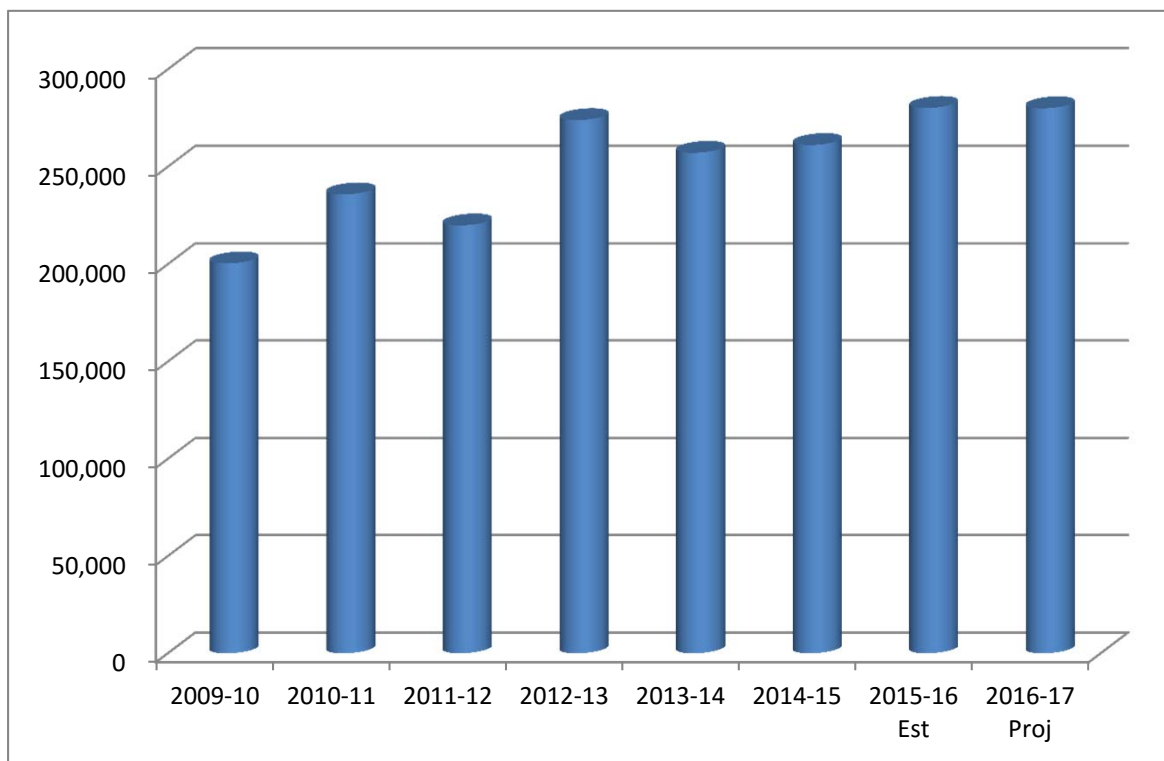
**Description:** Columbia County began charging a Natural Resources Depletion fee in 1997 of 0.15 per ton for the privilege of transporting natural resources into or within Columbia County for commercial, construction or industrial use within the County. Natural resources includes coal, clay, soil, stone,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

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

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

**Assumptions:** Projections for FY17 are based on a flat revenue stream relative expected FY16 receipts.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	200,401	(28,661)	-12.5%
2010-11	235,797	35,396	17.7%
2011-12	219,896	(15,901)	-6.7%
2012-13	273,921	54,025	24.6%
2013-14	257,157	(16,764)	-6.1%
2014-15	261,148	3,991	1.6%
2015-16 Est	280,154	19,006	7.3%
2016-17 Pro	280,000	(154)	-0.1%



# Revenue: Shared RV Fees

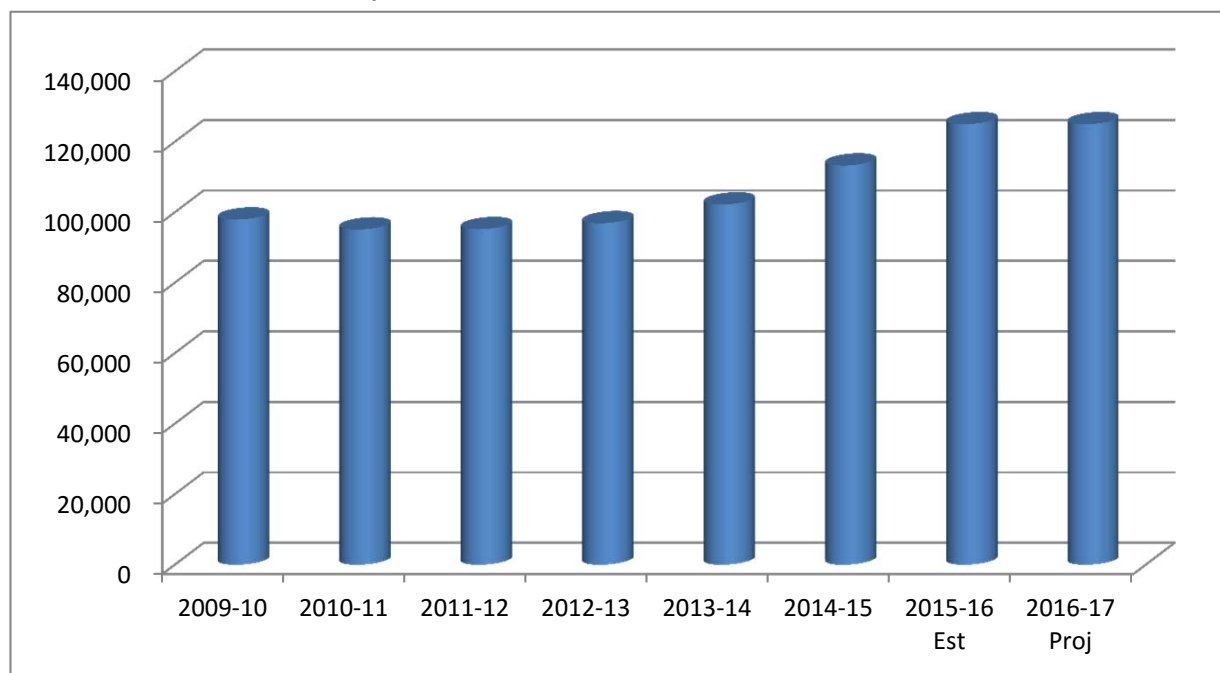
**Description:** Recreational Vehicle (RV) fees were first enacted by Oregon in 1969 to fund the development of parks and recreational sites. Counties receive a proportion of these funds which with the 2014 legislative session was increased to 45%, better reflecting the amount of recreational opportunities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

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

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

**Assumptions:** The FY17 projection represents a flat projection relative FY16 revenues in the first year of receipts being calculated on the new county/state shared revenue split.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	97,943	1,363	1.4%
2010-11	95,129	(2,814)	-2.9%
2011-12	95,223	94	0.1%
2012-13	96,903	1,680	1.8%
2013-14	102,210	5,307	5.5%
2014-15	113,274	11,064	10.8%
2015-16 Est	125,000	11,726	10.4%
2016-17 Proj	125,000	0	0.0%



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

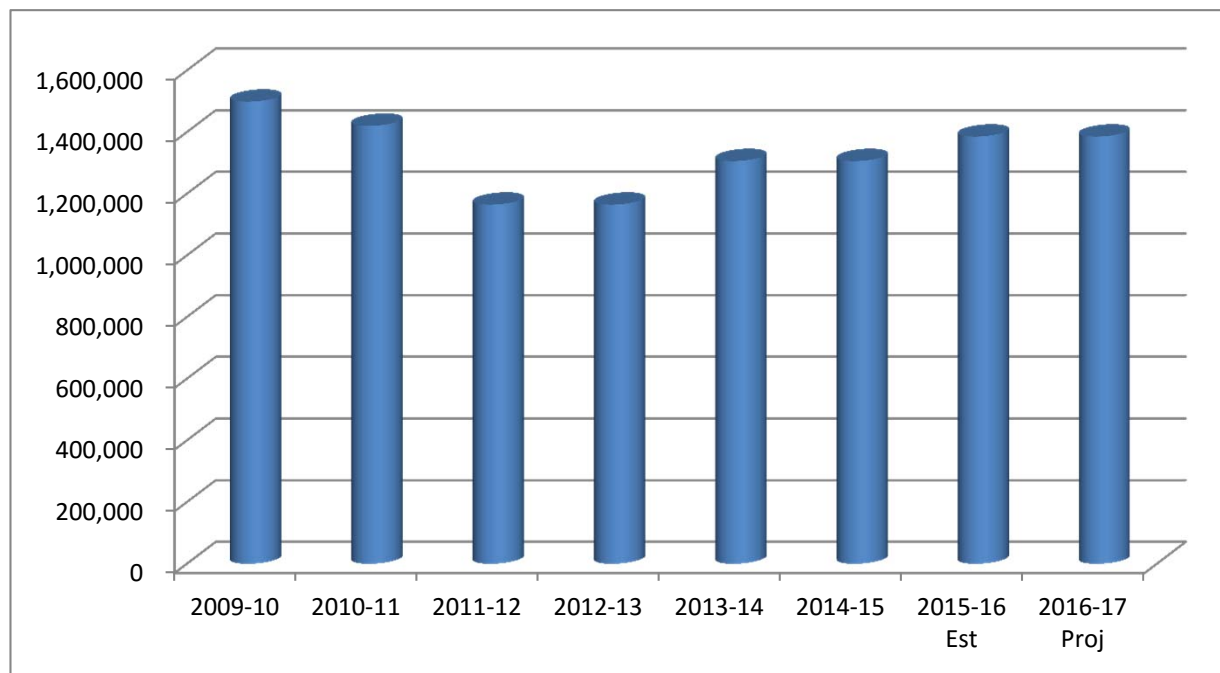
**Description:** Financial grants for community corrections pursuant to ORS 423.500 consist of the Grant-in-Aid Program, moneys appropriated to the Department of Corrections for the purposes of management, support services and supervision of offenders.

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

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

**Assumptions:** Funding levels for the next bienium have not been finalized at the state level. Projections for FY17 are based on the biennial FY16 & FY17 funding level established by the state.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	1,498,639	138,757	10.2%
2010-11	1,420,235	(78,404)	-5.2%
2011-12	1,164,479	(255,756)	-18.0%
2012-13	1,164,480	1	0.0%
2013-14	1,305,886	141,406	12.1%
2014-15	1,305,886	0	0.0%
2015-16 Est	1,385,297	79,411	6.1%
2016-17 Proj	1,385,300	3	0.0%



# Revenue: **Adult Corrections Fees**

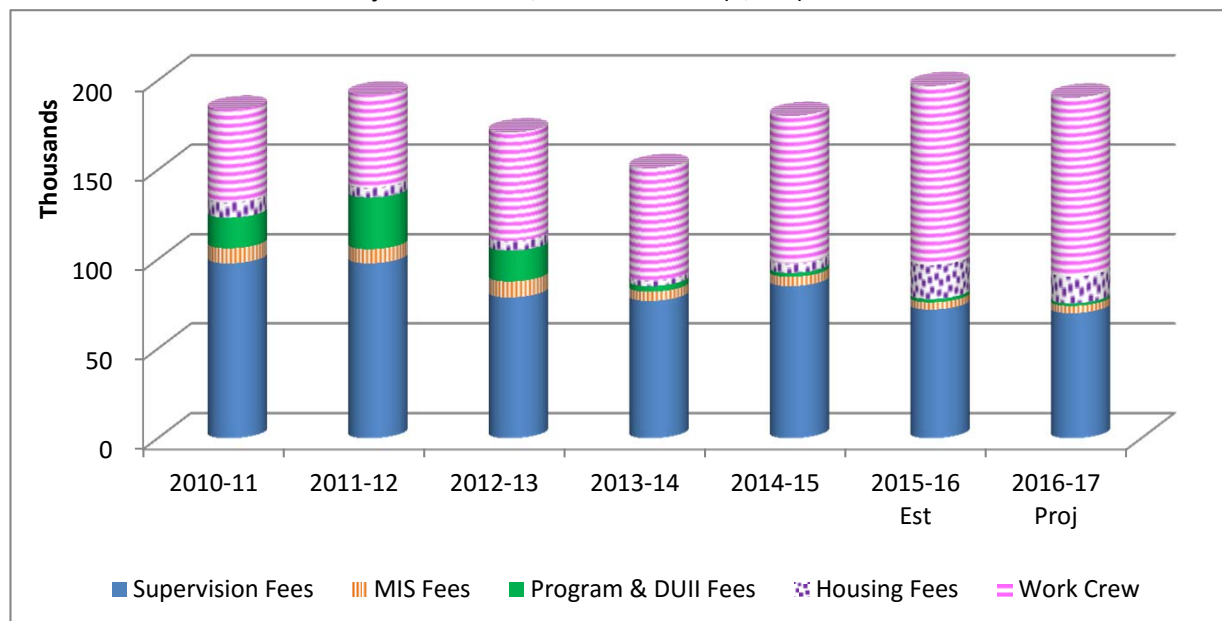
**Description:** The Columbia County Community Justice (CCCJ) department collects fees from the offenders it supervises as well as program revenues when work crews perform services for local jurisdictions. The fee categories include supervision fees, electronic monitoring fees, DUII and other program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

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

**Rate Structure:** Program support is enhanced by collecting these fees from offenders to offset part of the cost of supervision. Community service work crew allows offenders to work off fees and court fines while providing services at a lost cost to the community.

**Assumptions:** Fee levels have varied considerably in the last years due to programming changes. Total FY17 projection for the various fee categories was made based on individual trends, declining an anticipated 3.3% overall. All fee types for FY17 were budgeted flat relative FY16 projections with the exception of transitional housing and supervision fees, both of which expect small declines.

Fiscal Year	\$ Revenue	\$ Change	% Change
2010-11	183,646	183,646	
2011-12	191,831	8,185	4.5%
2012-13	171,008	(20,823)	-10.9%
2013-14	151,042	(19,966)	-11.7%
2014-15	180,231	29,189	19.3%
2015-16 Est	196,951	16,720	9.3%
2016-17 Proj	190,500	(6,451)	-3.3%



# Revenue: Building Department Fees

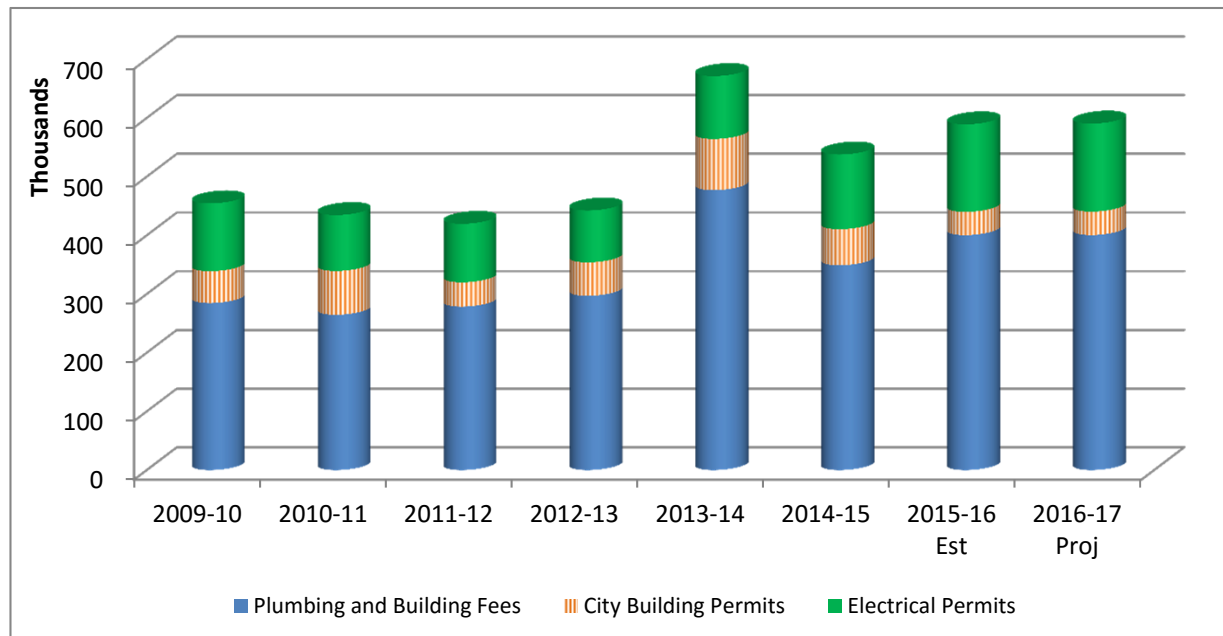
**Description:** Building Department fees cover a variety of permitting, license and fine revenues. These fee categories are leading indicators of economic activity in the County. The building department also carries out by contract a portion of the building inspection services offered by the City of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

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

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

**Assumptions:** In the years immediately following the housing bubble, revenues declined but began coming back in FY13. FY17 projections are based on flat projections relative expected revenues in FY16.

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 Est	589,202	51,382	9.6%
2016-17 Proj	590,500	1,298	0.2%



# Revenue: Transit System Fares

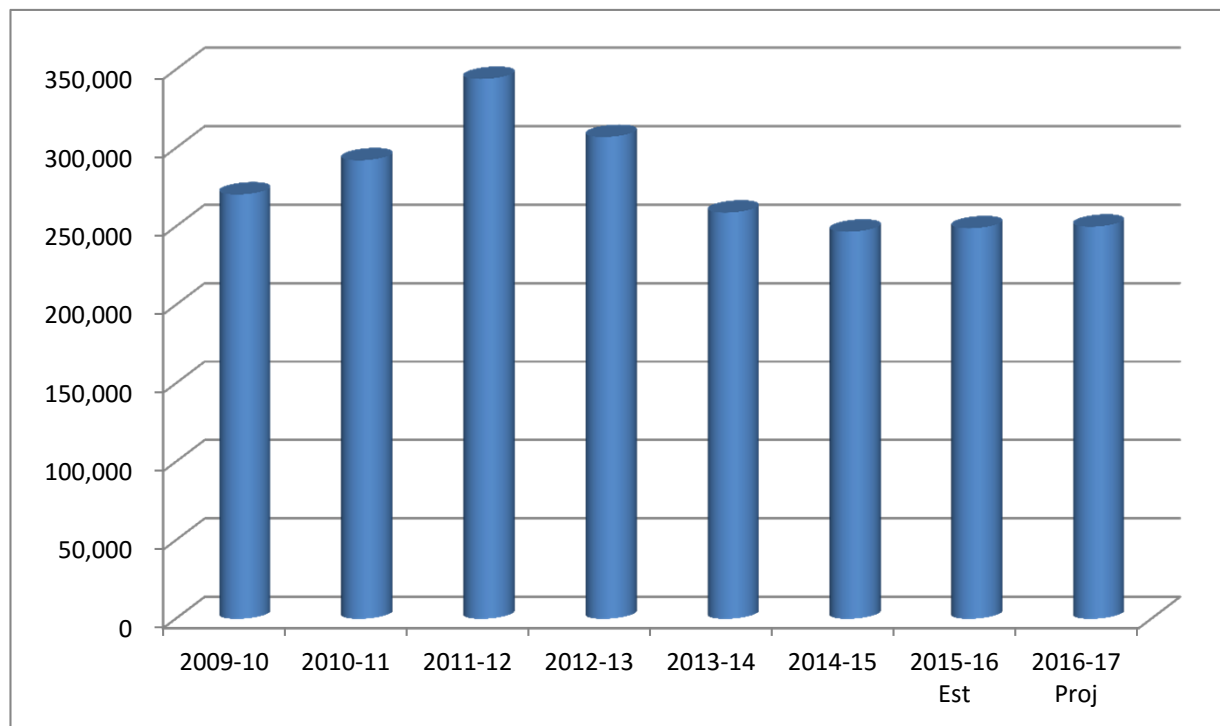
**Description:** Columbia County took over operating the largest rural transportation program developed in Oregon in 2004. A combination of state and federal funds supplement community contributions and fare revenues to maintain the service. Fares are set locally.

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

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

**Assumptions:** Projections for FY17 are based on a flat expectation relative FY16 receipts anticipated by Transit management.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	270,517	(31,392)	-10.4%
2010-11	292,283	21,766	8.0%
2011-12	344,164	51,881	17.8%
2012-13	307,160	(37,004)	-10.8%
2013-14	258,952	(48,208)	-15.7%
2014-15	246,767	(12,185)	-4.7%
2015-16 Est	248,969	2,202	0.9%
2016-17 Proj	250,000	1,031	0.4%





# Revenue: Jail Bond Levy

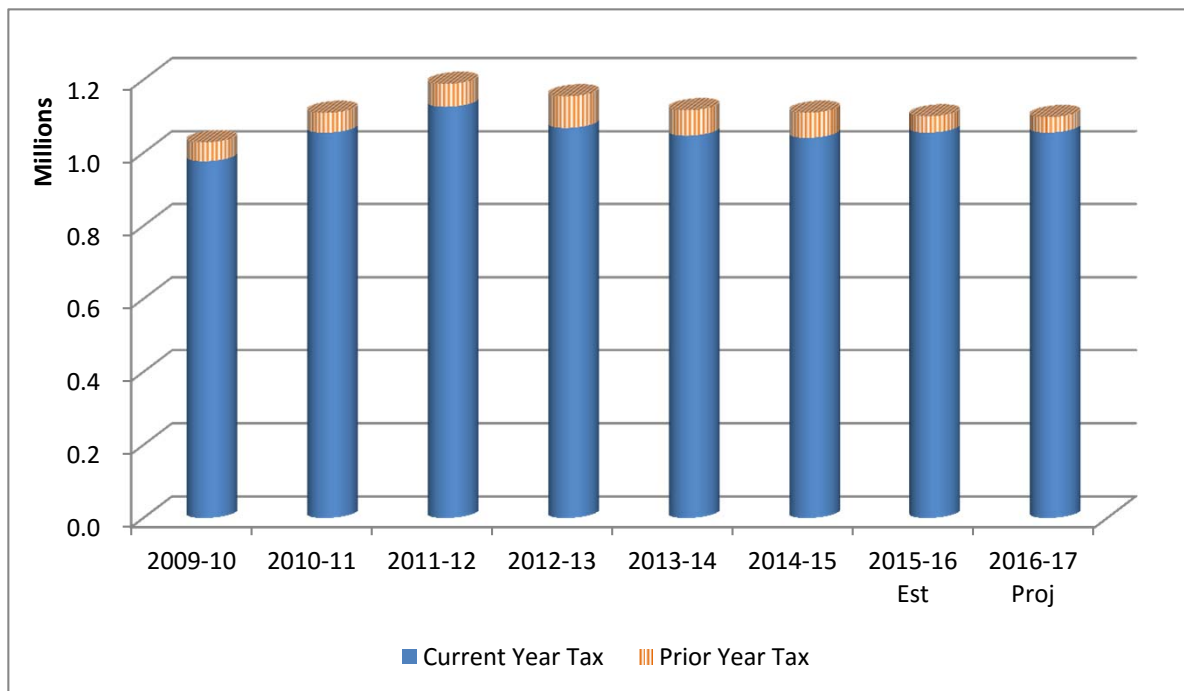
**Description:** A special tax levy was approved by Columbia County’s voters as ballot measure 5-49 on November 3, 1998, to build a new county jail. This bond levy is assessed to all County property owners.

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

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

**Assumptions:** Projections for FY17 are based on requirements for paying the debt service in this year.

Fiscal Year	\$ Revenue	\$ Change	% Change
2009-10	1,028,621	(35,129)	-3.3%
2010-11	1,109,176	80,555	7.8%
2011-12	1,188,634	79,459	7.2%
2012-13	1,154,578	(34,056)	-2.9%
2013-14	1,116,405	(38,173)	-3.3%
2014-15	1,109,593	(6,812)	-0.6%
2015-16 Est	1,099,589	(10,004)	-0.9%
2016-17 Proj	1,097,552	(2,037)	-0.2%



## **Columbia County Mandated Services Guide**

### **(Updated Jan 2016 for FY2016-17)**

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 (furlough Friday Courthouse closure) (with exceptions provided for by statute)– ORS 205.242
- Elections – ORS Ch. 246, 247, 253, 254, 255, 258
- Board must cover election expenses – ORS 246.250
  - (2) Clerk must register voters, maintain the voter register, deliver and safeguard absentee ballots, publish and distribute voter pamphlets, and process all voter ballots. ORS Chapters 247, 253, 254
- Open 7am to 8pm on election days- ORS 246.270
- Appoints BOPTA members from pool; serves as clerk – ORS 309.020-.150
- Serves as the County registrar for state vital statistic records – ORS 432.040

**Commission on Children and Families (CCF)**

- Refer to Oregon State Legislature's 2012 House Bill 4165 and 2013's House Bill 2013. These repealed the mandates for Local Commissions effective January 1, 2014. 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
- Victims Rights and Victims Services - Oregon Constitution, Article 1, Sections 42 and 43; ORS 137.106; ORS 147.417; ORS 135.139
- Public Records Inquiries - ORS 192.460
- Preparation of Ballot Titles - ORS 250.175
- County must provide office space, facilities, supplies, and stenographic assistance necessary to efficiently perform duties - ORS 8.850
- Services for prosecution of involuntary commitment hearings including services of DA, cost of transport, costs of hearings, and fees charged by physicians and other qualified persons - ORS 426.100
- Appoint DDAs paid with county funds - ORS 8.760-780
- Civil Service Commission Legal Advice - ORS 241.100
- Advice to local districts as requested - ORS 266.460 et al
- Review Officer Involved Shooting fatalities – SB 111

**Economic Development** (not a mandated department)

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

**Emergency Services**

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

**Fair Board**

- Discretionary creation – ORS 565.210

**Finance**

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

**Human Resources**

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

**Information Technology**

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

**Juvenile**

- May conduct programs for the prevention, reduction or control of juvenile delinquency, including youth centers – ORS 418.025
- Establish juvenile department and appoint one or more juvenile counselors – ORS 419A.010(1)(a)
- Make or cause to be made an investigation of every child, ward, youth or youth offender brought before the court and report fully thereon to the court – ORS 419A.012(1)
- Be present in court to represent the interests of the child, ward, youth or youth offender when the case is heard – ORS 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 Intestate Compact for Juveniles – ORS 417.010 through ORS 417.080

#### **Law Library**

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

#### **Maintenance**

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



**Medical Examiner**

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

**Mental Health (Board of Commissioners)**

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

**OSU Extension (Component Unit not included in County Budget)**

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

**Parks**

- Discretionary creation under statute – ORS 275.320

**Planning (Land Development Services)**

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

**Public Health (Board of Commissioners)**

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

**Roads**

- Taxes from Motor Vehicles and Motor Vehicle Fuel must be used for road work - Article IX, Section 3a of the Oregon Constitution
- Jurisdiction over & regulation of all county roads, local access roads & trails – ORS Chapters 368, 368.016, 371, 374
- Manage maintenance and improvement of County Roads - ORS 368.016
- All road work must comply with Standards, ORS 368.036
- Place Traffic Control Devices on County Roads, ORS 810.200
- Maintain complete cost accounting of County roadwork – ORS 368.051
- Regulate access onto public roads, gate permits – ORS 368.056
- Manage Permits to use right-of-way, ORS 374.305-374.345
- Regulate Oversize and Overweight Vehicles - ORS 818.200 - 818.220
- Regulate trees, logs, poles, or piling on roads, ORS 98.650-98.654
- Abate road hazards – ORS 368.251-.281
- Protect a Road From Damage or to Protect the Interest of the Public, ORS 810..020 - 810.160
- May remove materials unlawfully posted within the rights of way. ORS 368.945
- Coordination with ODOT & County Planning on Transportation System Plan [TSP] OAR660-012-0015
- Control and Manage Access to Right-of-way, ORS 374.310 - 374.430
- Public Contracting and Purchasing, ORS Chapter 279C
- Acquisition of Property for Road Purposes, ORS 368.073 - 368.131
- Process road vacations – ORS 368.326-.366
- Transfer Jurisdiction of County Road to a City, ORS 373.270
- Road legalizations – ORS 368.201-.221
- Process road improvements/LIDs – ORS 371.605-.660
- System Development Charges and related capital improvements - ORS 223.297
- Bicycle, Trail and Footpath Improvements - ORS 366.514
- Hughes v. Wilson (2008), Wasco County. County must remove vegetation obstructing view of motorists or establish maintenance policies and communicate those policies to citizens.
- Tozer v. City of Eugene (1992). City must remove vegetation that blocks the view of a stop sign and discretionary immunity cannot shelter the City for negligence to perform particular maintenance activities.
- Holdner v. Columbia County (1981). Maintenance of ditches is not a discretionary act, and the County may be held liable for negligence in maintaining them.
- Saracco v. Multnomah County (1981). Failure to inspect, maintain and repair the steel grid surface of a bridge was not a discretionary act that was immune from tort liability.

**Sanitation (Land Development Services)**

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

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

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

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

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

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

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

#### **Solid Waste (Land Development Services)**

- Provide opportunity for citizens to recycle – ORS Ch. 459A
- Solid waste planning & management – ORS 459.017; CCC Art. II, Div. 5, 6, & 7; OARs

#### **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 Columbia River, was created in 1854 from the northern half of Washington County. It covers 687 square miles and is bounded on the north and east by the Columbia River, on the west by Clatsop County and on the south by Washington and Multnomah counties. Columbia County was the sixteenth county created in Oregon and is the third smallest county in Oregon after Multnomah and Hood River counties.

Columbia County enjoys the longest stretch of the Columbia River in the State of Oregon. The southern county line is approximately 30 minutes from Portland, the largest metropolitan area in Oregon. The western county line is approximately 30 minutes from the Pacific coast. The Columbia River is a major route of ocean-going vessels and contains deep water ports.

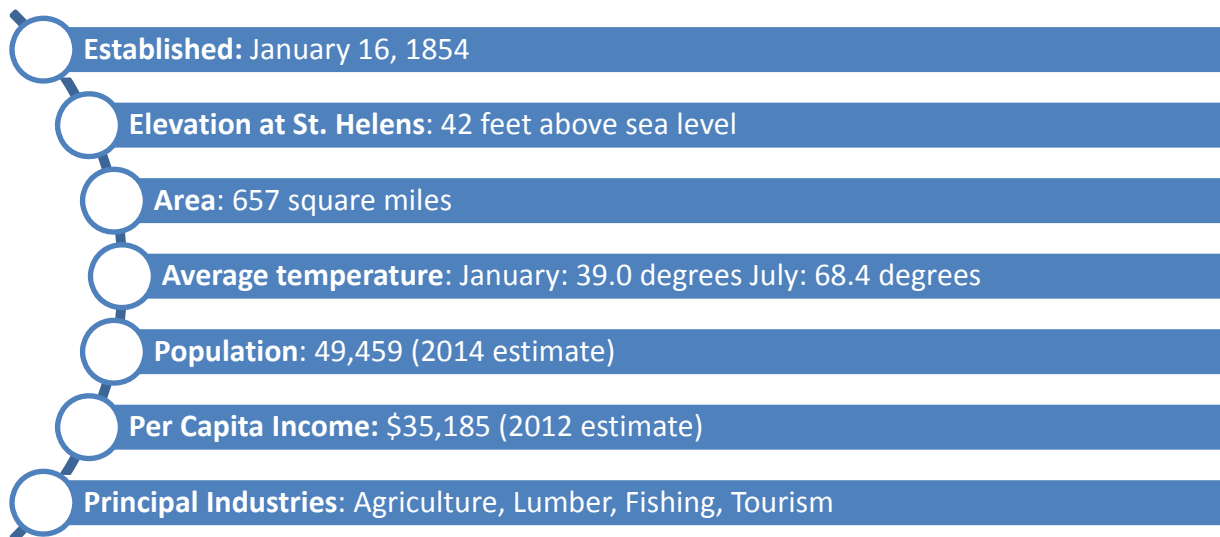
The Columbia River as a unique natural resource is also a popular fishing ground, as well as a boating and windsurfing river. The County offers the only two marine parks in Oregon: Sand Island on the Columbia River and J.J. Collins Memorial Marine Park on the Multnomah Channel.

## County Information

County Seat is located in St Helens at 230 Strand Street

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

## Columbia County Key Facts



## Columbia County History

The Chinook and Clatskanie Native American peoples inhabited the region we now know as Columbia County for centuries prior to the arrival of a New England trading vessel, the Columbia Rediviva, commanded by Captain Robert Gray in the summer of 1792 with the first



Euro-Americans to see the County's timbered shoreline. Lewis and Clark explored this area in 1805-1806.

Early settlements were established by fur traders as early as 1810. As American immigration increased in the mid-1840s, lasting settlements began to appear. The Yakima Indian War (1855-1859) drove many Washington Territory residents south of the Columbia River and helped boost the populations of St. Helens and Columbia City. The Oregon Donation Land Act of 1850 and the 1866 Oregon and California (O&C) grant shape the Columbia County of today.



The first district court met in 1854 in Milton, which served as the county seat until 1857 when it was moved to St. Helens. St. Helens was founded in 1848 and took its name from the nearby Mt. St. Helens.

The Courthouse was built in 1906 and is included in the National Register of Historic Places. An annex was constructed in 1968 and most county offices are now housed in the annex. The Sheriff's office and jail facility

operate at a separate location.

Columbia County had a county court form of government until 1971 when a board of commissioners was elected and it became a General Law County with a three-member Board of Commissioners.

### **O&C Counties History** Source: Bureau of Land Management

The Oregon and California Railroad Revested Lands, known as the O&C Lands, lie in a checkerboard pattern through eighteen counties of western Oregon. These lands contain more than 2.4 million acres of forests with a diversity of plant and animal species, recreation areas, mining claims, grazing lands, cultural and historical resources, scenic areas, wild and scenic rivers, and wilderness. Most of the O&C lands are administered by the Bureau of Land Management.

The history of the O&C lands goes back to 1866 when Congress established a land grant to promote rapid completion of the Oregon section of the Portland to San Francisco railroad. The Oregon and California Railroad company was deeded about 12,800 acres per mile of track laid, providing incentive to complete the railroad. The land grant required the company to sell 160 acre parcels at no more than \$2.50 an acre to qualified settlers. In 1916, Congress took back the title on more than 2 million acres of these lands after the company failed to sell the land to settlers.



The Oregon and California Revested Lands Sustained Yield Management Act of 1937 put the O&C lands under the jurisdiction of the U.S. Department of the Interior. The lands were

classified as timberlands to be managed for permanent forest production, and the timber was to be sold, cut, and removed in conformity with the principle of sustained yield for the purpose of providing a permanent source of timber supply. The Act also provided for protecting watersheds, regulating stream flow, contributing to the economic stability of local communities and industries, and providing recreational facilities.

During the 1990s recognition that declining timber production levels, precipitated by a variety of reasons, was causing extreme financial uncertainty for O&C counties and damaging their ability to provide local government services resulted in the passage of the Secure Rural Schools Act in 2000. The lack of sustainable successor legislation at the federal level is the driver of the budgetary difficulties faced by Columbia County as a local government jurisdiction in recent years.

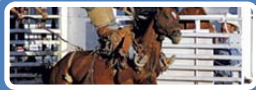
## Columbia County Places of Interest



St Helens Marina



Lower Sauvie Island Game Reserve



Columbia County Fair turns 100 in 2015



Museums in Vernonia and St Helens



Columbia County Park System



Lewis & Clark Bridge in Rainier



Port Westward Industrial Park and Deep Water Port

## Columbia County Government Services

The County is managed by the elected governing body and does not have a county manager or administrative officer. Services provided to the community include Sheriff, County Jail, District Attorney, Adult Parole and Probation, Juvenile Justice, road and street maintenance, recording activities, elections, property assessment, tax collection, park facilities and maintenance, emergency management, and various community development activities including building

inspection, surveyor’s services, land use planning and public transit. Both mental health and public health services are provided by local non-profits which partner with the County to assure that public assistance in these areas are available to those who need them.

## Columbia County Elected Officials

### COLUMBIA COUNTY

[www.co.columbia.or.us](http://www.co.columbia.or.us)  
 General Law County  
 2012 Population: 49,680  
 Square miles: 687



### BOARD OF COMMISSIONERS



**Earl Fisher (D)** 503-397-4322  
 230 Strand St., Rm. 331 Fax: 503-397-7243  
 St. Helens, OR 97051  
[earl.fisher@co.columbia.or.us](mailto:earl.fisher@co.columbia.or.us)  
**Elected:** 2008/12 **Born:** Flint, MI **Edu:** MS, Michigan State; County College **Occupational Background:** ESD Board, Clatskanie Fire Board **AOC Committees:** First vice president, Legislative, Communications Policy, Governance, Special Operations, Board of Directors, Executive, Public Safety



**Henry Heimuller (D)** 503-397-4322  
 230 Strand St., Rm. 331 Fax: 503-397-7243  
 St. Helens, OR 97051  
[henry.heimuller@co.columbia.or.us](mailto:henry.heimuller@co.columbia.or.us)  
**Elected:** 2010 **Born:** St. Helens, OR **Edu:** Paramedic degree, Portland Community College; County College **Occupational Background:** Paramedic, public service **AOC Committees:** Human Services, Transportation



**Anthony "Tony" C. Hyde (R)** 503-397-4322  
 230 Strand St., Rm. 331 Fax: 503-397-7243  
 St. Helens, OR 97051  
[tony.hyde@co.columbia.or.us](mailto:tony.hyde@co.columbia.or.us)  
**Elected:** 1996/00/04/08/12 **Born:** Ottumwa, IA **Edu:** University of Iowa **Occupational Background:** Logger, public service **AOC Committees:** Past president, Board of Directors, Legislative, Community & Economic Development, Public Lands & Natural Resources, Special Operations, Energy & Environment, NACo Board

### OTHER ELECTED OFFICIALS



**Sheriff** 503-397-2511  
**Jeff Dickerson** Fax: 503-397-7224  
 230 Strand St.  
 St. Helens, OR 97051  
[jeff.dickerson@co.columbia.or.us](mailto:jeff.dickerson@co.columbia.or.us)  
**Elected:** 2008/12 **Born:** Hermosa Beach, CA  
**Edu:** BS, Journalism, University of Oregon  
**Occupational Background:** Law enforcement

Columbia County



**District Attorney** 503-397-0300  
**R. Stephen Atchison** Fax: 503-397-2760  
 230 Strand St.  
 St. Helens, OR 97051  
[steve.atchison@co.columbia.or.us](mailto:steve.atchison@co.columbia.or.us)  
**Elected:** 1998/02/06/10 **Born:** Portland, OR  
**Edu:** BS, University of Oregon; JD, Lewis and Clark College Northwestern School of Law



**Treasurer** 503-397-0060  
**Jennifer Cuellar-Smith** Fax: 503-397-7251  
 230 Strand St.  
 St. Helens, OR 97051  
[jennifer.cuellar@co.columbia.or.us](mailto: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](mailto:sue.martin@co.columbia.or.us)  
**Elected:** 2006/10 **Born:** Boston, MA **Occupational Background:** Assessment and taxation



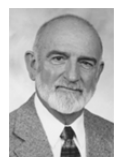
**Clerk** 503-397-3796  
**Elizabeth "Betty" Huser** Fax: 503-397-7266  
 230 Strand St.  
 St. Helens, OR 97051  
[betty.huser@co.columbia.or.us](mailto:betty.huser@co.columbia.or.us)  
**Elected:** 1990/94/98/02/06/10

### APPOINTED OFFICIALS

**County Counsel** 503-397-3839  
**Sarah Hanson** Fax: 503-397-7243  
 230 Strand St.  
 St. Helens, OR 97051  
[sarah.hanson@co.columbia.or.us](mailto: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](mailto:nathan.woodward@co.columbia.or.us)

Reprinted from the Association of Oregon Counties' *County Guide for 2013-2014*.



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

## Columbia County Economy

The primary industries of Columbia County are timber, fishing, water transportation, dairying, horticulture and recreation. The extensive stands of old growth timber, which had attracted many of the early settlers to the area, were completely logged by the 1950s. Second growth timber provides the raw material for local lumber and paper mills.

### Enterprise Zones

Enterprise Zones are found in most of the industrial land along Columbia County's Highway 30 Corridor. Enterprise Zones provide a 100 percent property tax exemption lasting three years on new plants and equipment for manufacturing, distribution, processing, and other "traded-sector businesses." Firms must invest at least \$50,000 in real and personal property and expand their workforce by at least 10 percent within the enterprise zone to qualify.

The Enterprise Zone program also includes up to two years of property tax exemption for construction in progress, and not in present use on 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

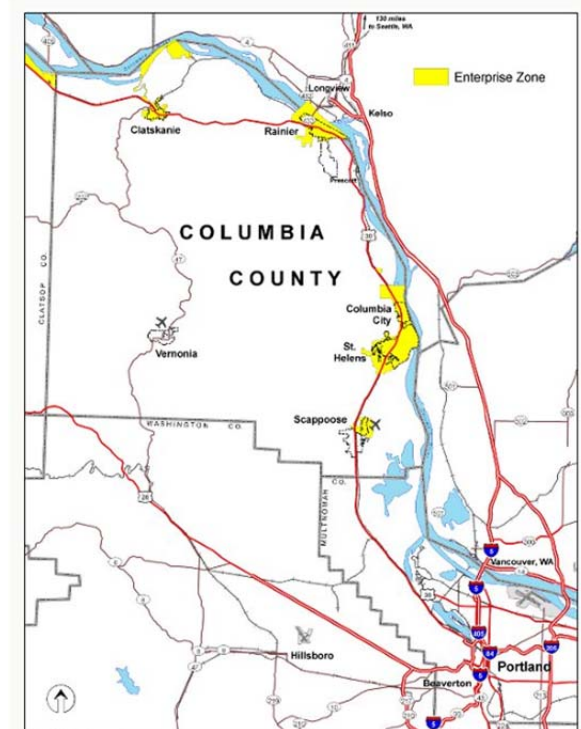
**Zone** includes the cities of Clatskanie, Rainier, the sites at Port Westward, and other unincorporated areas in North Columbia County.

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

### Strategic Investment Program

The Strategic Investment Program (SIP) offers a 15 year property tax exemption for all investments valued in excess of \$25 million. The Strategic Investment Program is subject to approval by the Columbia County Board of Commissioners. Participating firms pay an annual community service fee of 25 percent of the exemption, with an upper limit of \$500,000 yearly. Currently one SIP is active in Columbia County.

*Information from Business Oregon (a state agency) and the Columbia County Economic Team.*



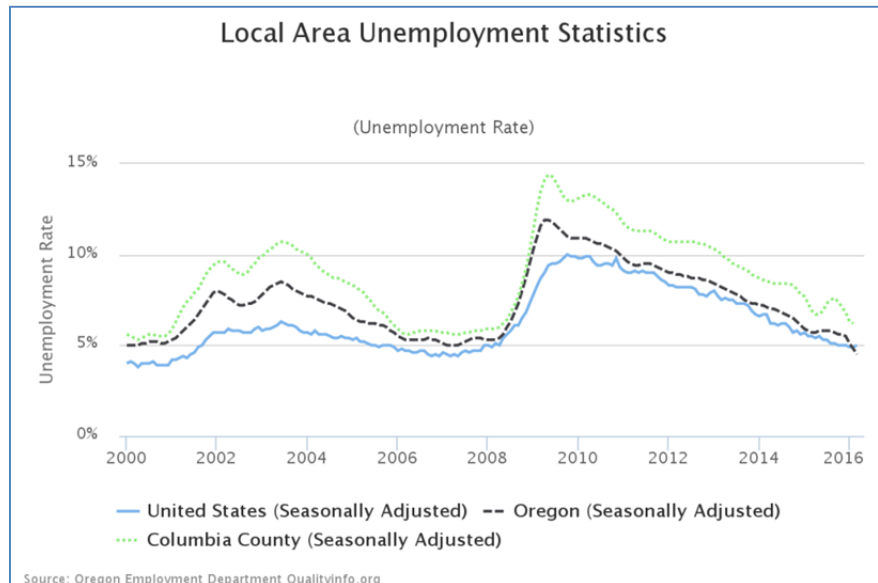
## Columbia County Workforce

As is true in many parts of the State of Oregon, the recovery from the recent recession and housing market crisis has not yet been a full one in Columbia County for the local economy, employment levels and local public revenue. Columbia County’s unemployment rate continues to be higher than it was in 2007 but it has come down from its high in May 2009.

In February 2016 County residents faced an unemployment rate of 6.2%, higher than the national average by 1.3% for the same month but improving relative to last year at the same time at 7.3%.

Compared to the other counties in Oregon our unemployment rate is in the

bottom third of the range which varies from 3.3% to 8.0%. (Data from Oregon Employment Department)



### New Oregon Minimum Wage

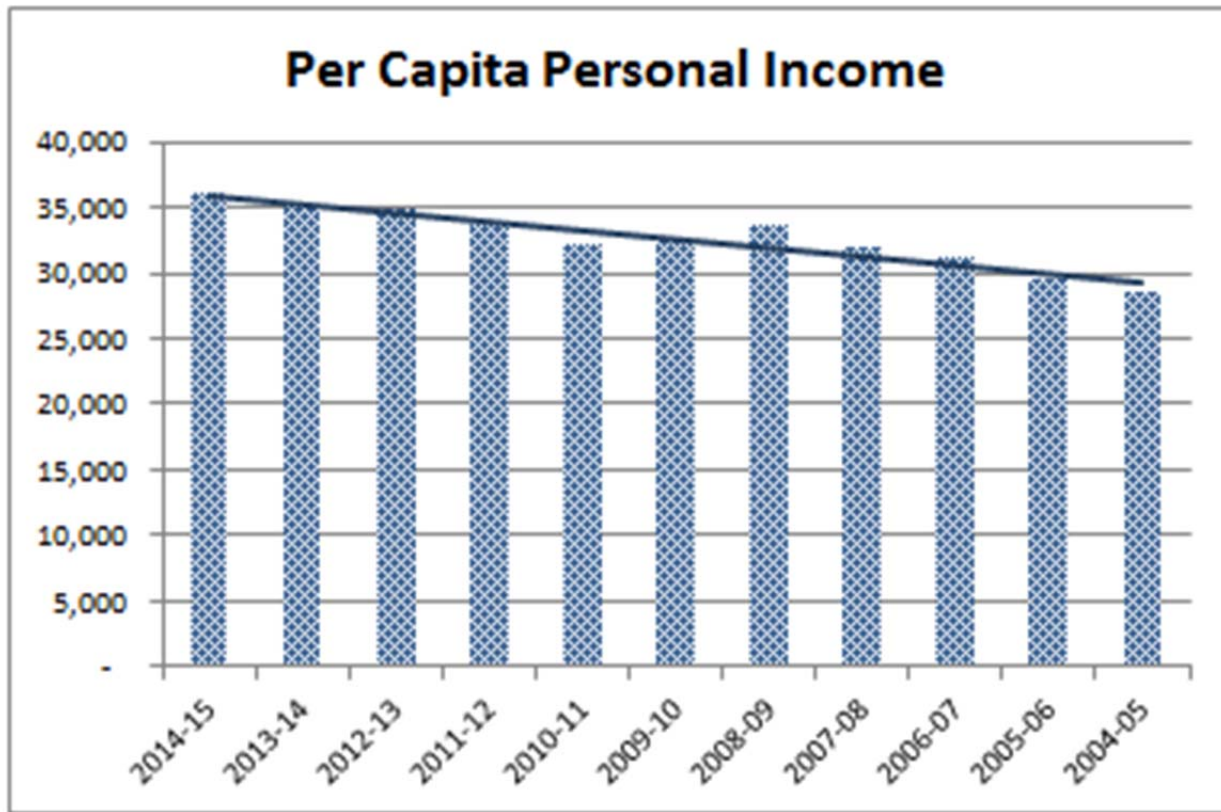
Columbia County is in the “Other Areas” category. As of July 1, 2016, an estimated 1,692 jobs in Columbia County are at or below the \$9.75 minimum wage.

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, income has grown by 2.5%.

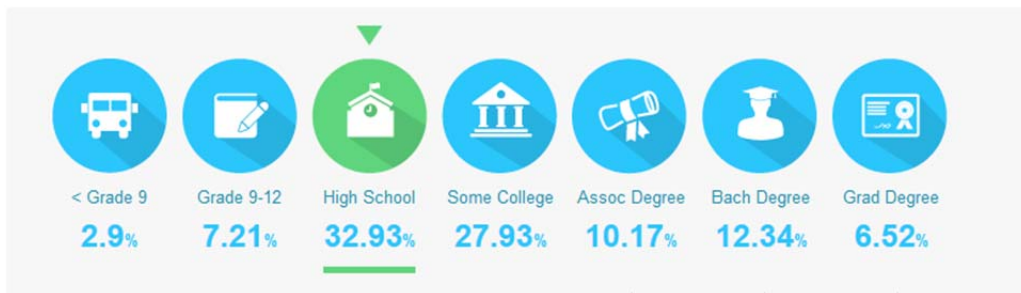


Population Research Center, Portland State University and the Bureau of Economic Analysis

**Education**

Columbia County has no colleges within its boundaries though county tax payers contribute to the Portland Community College system so that it will provide some services within the County.

The majority of the population has a high school degree and 29% have a degree from a community college or university.

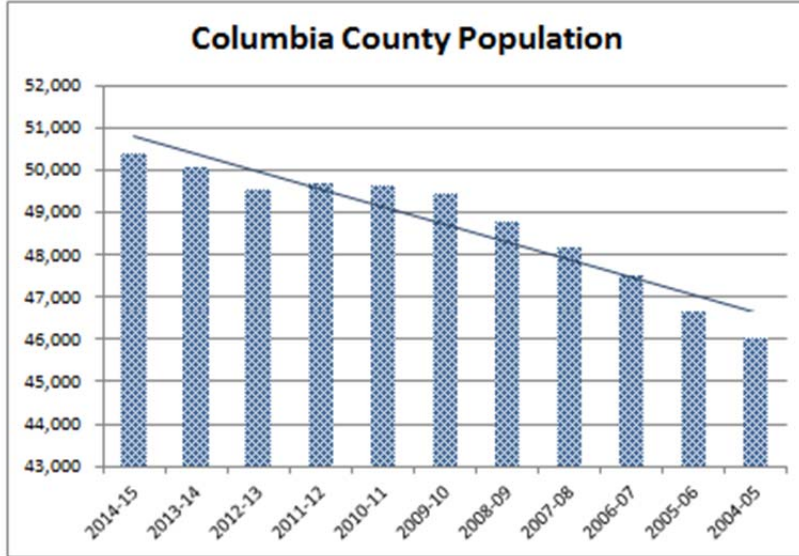


Source: Business Oregon

## Columbia County Demographics

Columbia County’s population growth has been less than one percent over the last year. Oregon as a whole had a population increase of 1.3%. The distribution of women to men is

virtually even with 49.9% of the 2010 population being female.

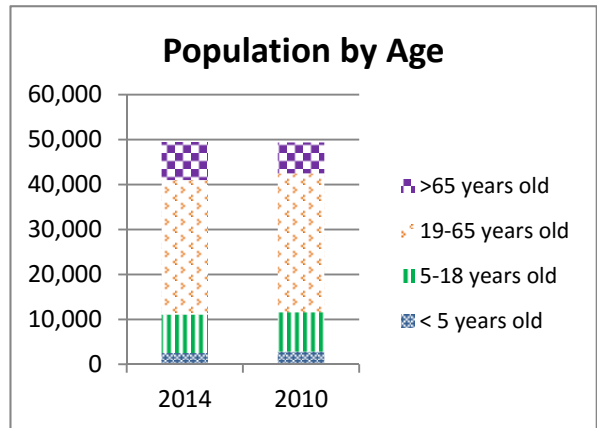
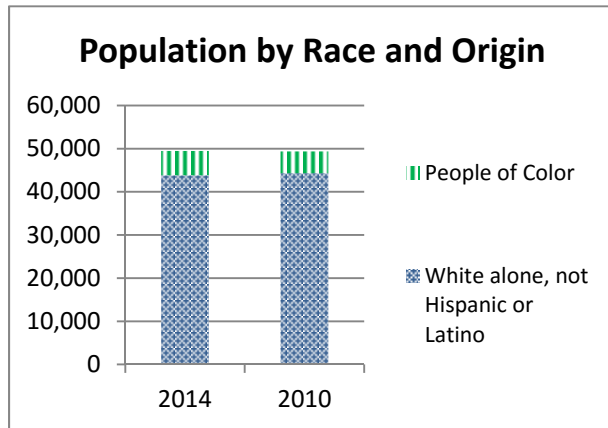


Population Research Center, Portland State University

Focusing in on the demographic changes from 2010 to 2014 (data from Bureau of Labor Statistics) of Columbia County, we find the community is getting slightly older and more diverse.

In 2014, 22.4% of the population was 18 years old or younger. In 2010, the proportion of school age and younger residents was 23.5%.

Columbia County remains very much majority white (who also self-identify as non-hispanic or latino) at almost 90% of residents, the change in the small population of people of color was large from a growth percentage perspective. From 2010 to 2014, an increase of 11.8% in this population group was seen – moving from 5,034 to 5,638 in four years.



## COLUMBIA COUNTY FY2015-16 TOP 20 TAXPAYERS

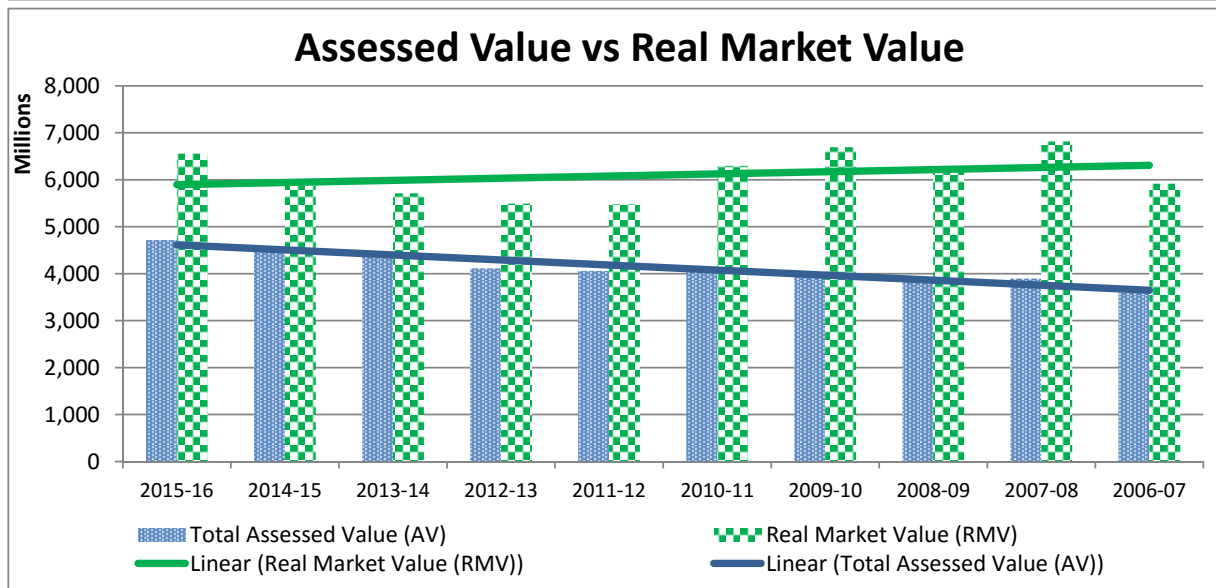
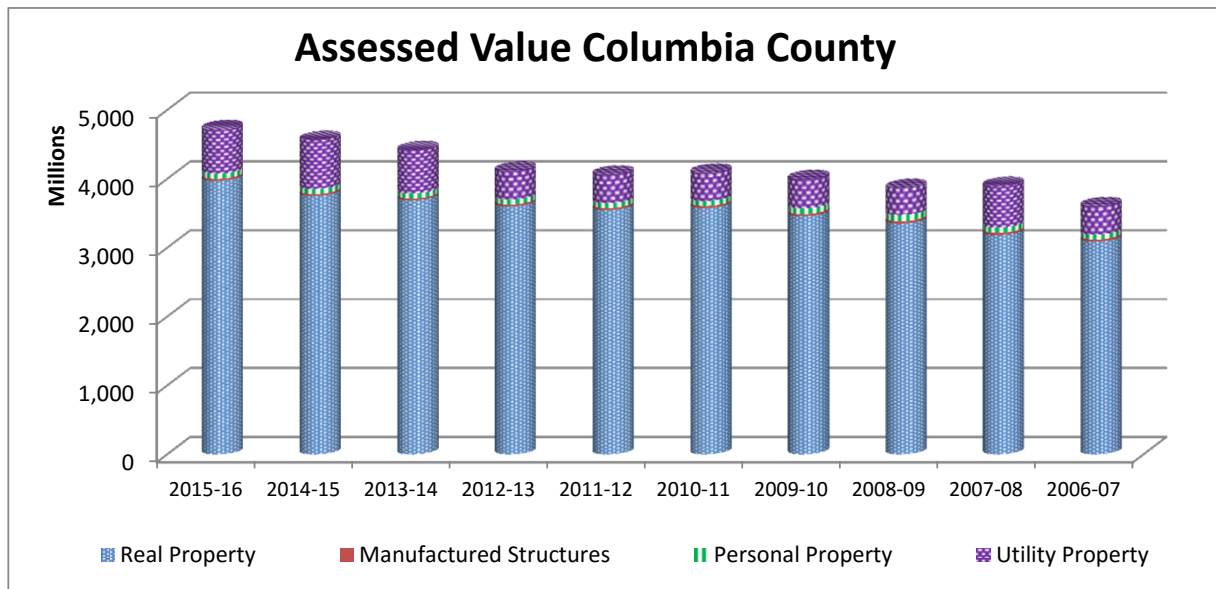
	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
PORTLAND GEN ELEC CO	3,768,059	302,009,000	302,009,000
NORTHWEST NATURAL GAS CO	1,972,044	161,612,502	161,613,312
UNITED STATES GYPSUM	1,193,828	70,748,960	70,748,960
LONGVIEW TIMBERLANDS LLC	586,990	45,958,252	74,326,625
DYNO NOBEL INC	561,119	43,061,771	43,401,344
CLATSKANIE PUD	493,395	38,491,000	38,491,000
CASCADE KELLY HOLDINGS LLC	407,041	54,595,390	54,595,390
ARMSTRONG WORLD INDUSTRIES INC	384,079	25,715,160	25,715,160
COLUMBIA RIVER PUD	354,394	27,099,500	27,099,500
PORTLAND GENERAL ELECTRIC	313,054	281,003,775	281,025,678
CASCADES TISSUE GROUP OREGON	244,333	51,798,430	51,798,430
COMCAST CORPORATION	239,372	15,657,700	24,681,309
CENTURYLINK	225,099	15,278,000	15,278,000
CITY OF ST HELENS OREGON	217,505	14,130,060	17,223,280
FRED MEYER STORES INC	212,833	13,229,740	16,214,870
PORT OF ST HELENS	185,032	13,003,275	29,178,744
WEYERHAEUSER COMPANY	168,696	12,996,828	21,045,221
NORTHWEST AGGREGATES INC	154,097	12,424,910	12,424,910
BASCOM PACIFIC LLC	128,084	10,401,216	16,649,134
WAL-MART REAL ESTATE BUSINESS	122,988	8,234,390	8,234,390



## Assessed Values and Estimated Actual Value of Taxable Property

Columbia County, Oregon

Source: County Assessor's Office



Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)	Real Market Value (RMV)	Taxable Ratio (RMV to AV)	Taxes	Direct Tax Rate
2015-16	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821	6,557,903,862	71.91%	66,417,585	1.41%
2014-15	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062	5,876,058,508	77.60%	64,770,613	1.42%
2013-14	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852	5,711,839,142	77.23%	60,281,265	1.37%
2012-13	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742	5,492,574,239	74.88%	55,984,908	1.36%
2011-12	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509	5,477,228,879	74.10%	54,941,133	1.35%
2010-11	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311	6,299,615,211	64.85%	56,992,720	1.40%
2009-10	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030	6,693,897,931	59.66%	54,949,959	1.38%
2008-09	3,352,798,412	32,135,350	96,648,400	381,418,601	3,863,000,763	6,175,643,775	62.55%	51,183,655	1.32%
2007-08	3,185,200,815	31,815,070	77,149,290	601,213,350	3,895,378,525	6,817,268,184	57.14%	51,509,143	1.32%
2006-07	3,090,168,050	31,747,840	69,745,790	408,879,110	3,600,540,790	5,914,890,583	60.87%	45,633,147	1.27%

## Section II

### **Agendas, Budget Process and Sample Motion**

Budget Committee Meeting April 19, 2016 10am Agenda	p. 72
Budget Committee Meeting May 16, 2016 2 p m Agenda	p. 73
Budget Principles	p. 74
Columbia County Budget Calendar	p. 75
Columbia County Budget Process	p. 80
Role of Budget Committee	p. 82
Budget Changes After Adoption	p. 86
Sample Motion to Approve Budget (May 16 action)	p. 90



**BUDGET COMMITTEE  
FOR COLUMBIA COUNTY, OREGON**

**BUDGET MEETING AGENDA**

**Tuesday, April 19, 2016**

9:30 a.m.

Room 308, County Courthouse

- 9:30 **Columbia County Development Agency Budget**  
Elect Officers  
Presentation of Budget Message  
Public Comment  
Budget Committee Discussion  
Approve Budget and Tax Amount
- 10:00 **Columbia County Budget**  
Elect Officers  
Presentation of Budget Message **p. 1**  
Public Comment  
Budget Book Orientation, Major Assumptions
- 10:30 Janet Evans, Community Justice **p. 311** (30 mins)
- 11:00 Mary Ann Guess, Fair **p. 332** (15 mins)
- 11:15 David Hill, Glen Crinklaw Parks **p. 341** and Roads **p. 269** (30 mins)
- 11:45 Sue Martin, Assessor **p. 109** (30 mins)
- 12:15 Lunch Break (45 mins)
- 1:00 Todd Dugdale, LDS **p. 230**, Solid Waste **p. 259** and Building Services **p. 292** (30 mins)
- 1:30 Jeff Dickerson, Sheriff CCSO **p. 140** Jail **p. 280** (30 mins)
- 2:00 Steve Atchison, DA **p. 166** (30 mins)
- 2:30 Nathan Woodward, Surveyor **p. 161** Corner Restoration **p. 321** (15 mins)
- 2:45 Betty Huser, County Clerk **p. 127** and Elections **p. 133** (15 mins)
- 3:00 Sherrie Ford, Public Health **p. 202** (15 mins)
- 3:15 Jim Tierney, Veterans Program **p. 196** (15 mins)

**BUDGET COMMITTEE  
FOR COLUMBIA COUNTY, OREGON**

**BUDGET MEETING AGENDA**

**Thursday, May 16, 2016**  
2:00 pm  
Room 308, County Courthouse

2:00 Columbia County Budget

Budget Committee Discussion

Any Proposed Budget Adjustments

Approve Budget, Tax Rate and Debt Service Levy Amount

## FY17 Columbia County Budget Principles

Two policies continue to govern the development of this budget:

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

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

### **Budgeting to project two years:**

To make best possible decisions in the FY17 budget season, it is important to have a sense of what our needs will be in the following year to make sure we leave enough funds for future periods. Therefore, I ask you to project not only your FY17 revenues and expenditures but also those for FY18.

### **Uncertainty:**

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

### **Staffing:**

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

### **Reserves:**

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

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

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

### **Possible but not confirmed grant/other program revenue:**

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

### **FY16 year end fund balance:**

For Fund managers, use worksheets to be provided to project likely FY16 ending balances. This data will be included in the FY17 budget as beginning balances - typically a significant figure that can strongly impact budgetary choices. This data will also be used as the basis for developing FY16 supplemental budgets needed later in the fiscal year.

### FY17 Columbia County Budget Calendar

	DHs/EOs	Board/Budget Cmte	Support DHs	FD = Finance Director	
	M	T	W	Th	F
NOV	2	3	4	5	6
				Admin Alloc Scenarios FD -> Support DHs	
	9	10	11	12	13
		FD create Admin Alloc Scenarios Model		FD create budget and personnel templates	
	16	17	18	19	20
	FD create personnel projections, draft staffing assumptions	FD -> DHs/EOs prior year functional data and narratives			
	23	24	25	26	27
			Board Mtg re Cal & Principles, Admin Alloc Scenarios, Staff Assumptions		
DEC	30	1	2	3	4
			Admin Alloc Scenarios due to FD	FD -> DHs/EOs Madated Services, Budget Cal & Budget Principles	
	7	8	9	10	11
	FD run admin alloc scenarios				
	14	15	16	17	18
FD -> DHs/EOs budget and personnel templates					
	21	22	23	24	25

### FY17 Columbia County Budget Calendar

DHs/EOs

Board/Budget Cmte

Support DHs

FD = Finance Director

	M	T	W	Th	F
	28	29	30	31	1
JAN	4	5	6	7	8 Madedated Srvc update due to F&T
	11	12	13	14 FY17 Budget & FY16 Projcns, Staffing data due to F&T	15 Budget Committee poll for meeting dates/times
	18	19	20	21	22
	25	26 Initial FY17 budget to Budg Officer; ID options to close gap	27	28	29
FEB	1	2 FD initial budget updates	3 FY17 budget 1 mtg BoCC	4 Update to DHs/EOs for tasks & deadlines to get balanced budget	5
	8 Budget Adjustments with staff	9	10	11	12



### FY17 Columbia County Budget Calendar

	DHs/EOs	Board/Budget Cmte	Support DHs	FD = Finance Director	
	M	T	W	Th	F
	15	16	17	18	19
		Budget Adjustments with staff			DH/EO reserve slot for Budget Committee presentation
	22	23	24	25	26
	Budget Adjustments with staff			Balanced FY17 budget to Budg Officer	
MAR	29	1	2	3	4
	FD + Budg Officer meeting on balancing options	FD run balancing scenario options			
	7	8	9	10	11
				FD FY17 Budget Balancing Options for BoCC	
	14	15	16	17	18
			FY16 budget mtg 2 BoCC - define balanced budget actions	Send FY17 Proposed, balanced budget to DHs/EOs	DH/EO NOTE: use this version for narrative & functional; FY15 sup'tl budget uses this data
	21	22	23	24	25
	FD balance budget				
	28	29	30	31	1
	DH/EO FY16 budget narratives & Functional Data due	FD --> Budget Officer draft budget message		Notice Budget Cmte Mtg 1	

### FY17 Columbia County Budget Calendar

DHs/EOs

Board/Budget Cmte

Support DHs

FD = Finance Director

	M	T	W	Th	F
APR	4	5	6	7	8
			FD narratives COMPLETE	FD analysis COMPLETE	
	11	12	13	14	15
	FY16 Proposed Budget Book Produced & out to Budget Committee			Notice Budget Cmte Mtg 2	Proposed Budget available to public
	18	19	20	21	22
		FY17 Budget Comt Mtg 1 9:30-5	DH/EO FY16 suppl budget needs due (only if changed from budget doc)		
	25	26	27	28	29
MAY	2	3	4	5	6
			Prep FY15 Supplemental Budget as required	Updated Proposed Budget to Budget Committee	
	9	10	11	12	13
	16	17	18	19	20
	FY17 Budget Comt Mtg 2 2pm			FY16 Supplemental Budget to Board w/ CC to DHs/EOs	Notice Budget Hearings
	23	24	25	26	27
			FY16 Supplemental Budget actions		

### FY17 Columbia County Budget Calendar

DHs/EOs

Board/Budget Cmte

Support DHs

FD = Finance Director

	M	T	W	Th	F
JUN	30	31	1	2	3
	6 FY17 Budget Hearing Rainier TBD	7 FY17 Budget Hearing Court House TBD	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27	28	29 FY17 Budget Appropriation	30	1

## Columbia County FY2016-17 Budget Process

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

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

The County budgets annually for the year July 1 to June 30. The State of Oregon uses a biennial budget. The FY2016-17 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.

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

In February individual budget components are developed and submitted to the Finance Director. Each manager also projected out FY17-18 revenues and expenditures as a reference for decision making for the upcoming year. The Finance Director works on reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other county-wide expenditures and unrestricted revenues.

In March, all the data is collated and in its entirety represents the requested budget version. Typically in Columbia County the general fund budget will not be balanced and requires a rework. Other funds may also need additional work to balance with appropriate reserve levels remaining for future periods. The extent and nature of the budget gap will define the budget balancing steps and constituencies involved in coming up with appropriate budget solutions.

This year, the budget gap was significant and required an iterative process of meetings and proposals involving the Board of Commissioners and Finance Director. In the end, the proposed balanced budget presented on April 19, 2016, is one that means a continuity of service levels for the community, some additional capacity in program and support services and the elimination of general fund staff furloughs.

Two Budget Committee meetings are scheduled. The first is April 19 and will include an opportunity for the public to comment on the proposed budget. The second in May 16 and it is expected that the FY17 County Budget will be approved at that meeting.

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

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

The FY2016-17 budget must be appropriated by the Board of Commissioners before the current fiscal year ends on June 30.

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

## Role of the Budget Committee

The following items are excerpts from the Local Budgeting Manual published by Oregon's Department of Revenue (revised in May 2012). The intent is to become clear about the Budget Committee's role and duties regarding the eventual adoption of the County's budget for FY 2016-2017 as well as the two organizations Meadowview Service District and the Columbia County Development Agency. Clarifying comments from the Finance Director appear in [blue type](#).

The purpose of the April 19 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 16 meeting, the Budget Committee will review any adjustments to the proposed budget and will make a decision to approve the budget or take further action in order to approve the budget at a later time.

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

### Local Budgeting Manual excerpts:

#### **Citizen involvement** (pg 5 and 6)

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

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

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

##### **Budget committee members**

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

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

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

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

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

### **Duties of the budget committee**

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

### **Budget committee meetings**

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

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

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

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

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

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

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

### **Approving the taxes**

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

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



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

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

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

## Budget Changes After Adoption

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

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

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

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

### Appropriation Transfers (294.463)

Intra- and Inter-fund transfers between appropriation categories

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

Contingency transfers

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

### Supplemental Budgets (294.471 & 294.473)

Supplemental budget to increase or decrease appropriation amounts allowed if:

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

## Supplemental budget must:

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

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

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

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

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

**Budget Exceptions and Amendments**

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

\*\*\* Board resolution strongly encouraged.

**Appropriation Transfers**

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

**Budget Exceptions and Amendments**

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

**Other Exceptions**

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

## **Model Budget Committee Motion for Columbia County and the General Fund**

I would like to make the following motion based upon revenues for the General Fund being generated by a tax rate of \$1.3956/1,000 of assessed value as of 1:00 AM, January 1, 2016, and based upon the maximum for total expenditures for each fund as stated in the proposed budget.

The general fund budget is \_\_\_\_\_.

The levy for the debt service fund will be \$1,135,002.

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, 2016.

Thus I move that we approve the budget for the Year 2016-2017.

# Section III

## **General Fund: Analysis, Departmental Information and Budget Details**

General Fund Narrative	p. 91
General Fund: Cash Reserve Needs Analysis	p. 93
General Fund: Unrestricted Funds Usage by Department	p. 94
General Fund: FY17 Proposed Budget Summary Revenues and Expenditures	p. 95
General Fund: Fund Balance Analysis and Trends	p. 96
General Fund: FY17 Proposed Beginning Balance Details	p. 97

## **General Fund Departments: Narrative, Functional Data, Budget Summary, Resource and Expenditures over Time and FY17 Budget Detail**

100-00 Non- Departmental Revenue	p. 98
100-01 Board of Commissioners	p.104
100-02 Assessor's Office	p.109
100-03 Tax Office	p. 120
100-04 Clerk's Office	p. 127
100-05 Elections	p. 133
100-06 Sheriff's Office (Patrol, Marine and Animal Control)	p. 140
100-08 County Jail	p. 150
100-09 Economic Development	p. 156
100-11 Surveyor	p. 161
100-12 District Attorney	p. 166
100-14 Justice Court	p. 174
100-15 Firing Range	p. 179
100-18 Juvenile (Department under Community Justice)	p. 183
100-19 County Counsel	p. 191
100-35 Veteran's Services	p. 196
100-35 Public Health	p. 202
100-37 Court Mediation	p. 207
100-44 Emergency Management	p. 211

100-45	Treasurer and Finance	p. 219
100-49	Land Development Services	p. 230
100-50	Information Technology	p. 243
100-56	Human Resources	p. 248
100-60	Debt Service and Reserves	p. 254



## 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 (new)
04 Clerk's Office	37 Court Mediation (new)
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office*
08 Jail (FY15 created new 220 fund)	49 Land Development Services*
09 Economic Development	50 Information Technology*
12 District Attorney	56 Human Resources*
14 Justice Court	60 Debt Service and Reserves

### General Fund and the FY17 Proposed Budget Document

Current and historical revenue information about all of the significant general fund revenue sources are found in Section I in the Columbia County Revenue Summary starting on page 19. The trends in current revenue to current expense are also discussed there. In summary, for FY17, current expense exceeds current revenue by \$1.8 million.

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

Next is a table that summarizes by department the draw each one has on unrestricted revenue. A handful of departments collect more fees or state revenues than it will need for operations during the year. At the foot of the page is the share of the Columbia County Sheriff's Office (CCSO) of unrestricted resources. The Commissioners each year set a target amount for that combined share (including jail, patrol and civil services). This year, as has been the level in the past several years – was a minimum of 25%. The FY17 proposed budget allocates 25.7% of its unrestricted resources to the CCSO.

The combined general fund revenue and expenditure from FY17 proposed budget back to FY14 Actuals, as required by Oregon local budget law, is summarized. The General Fund budget for FY17 is \$20,700,375. This represents an increase of over 6.1% over the FY16 budget.

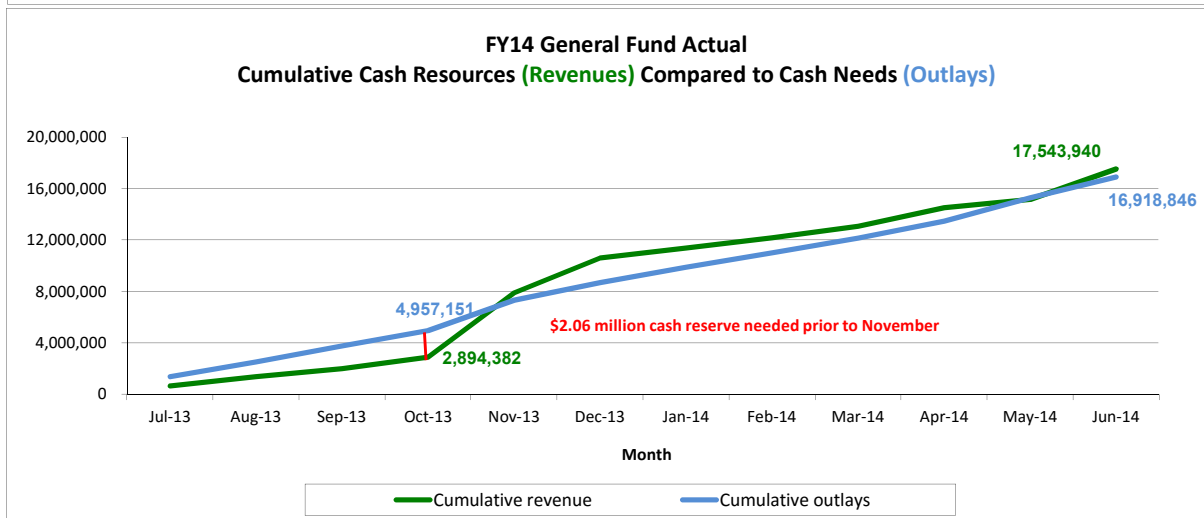
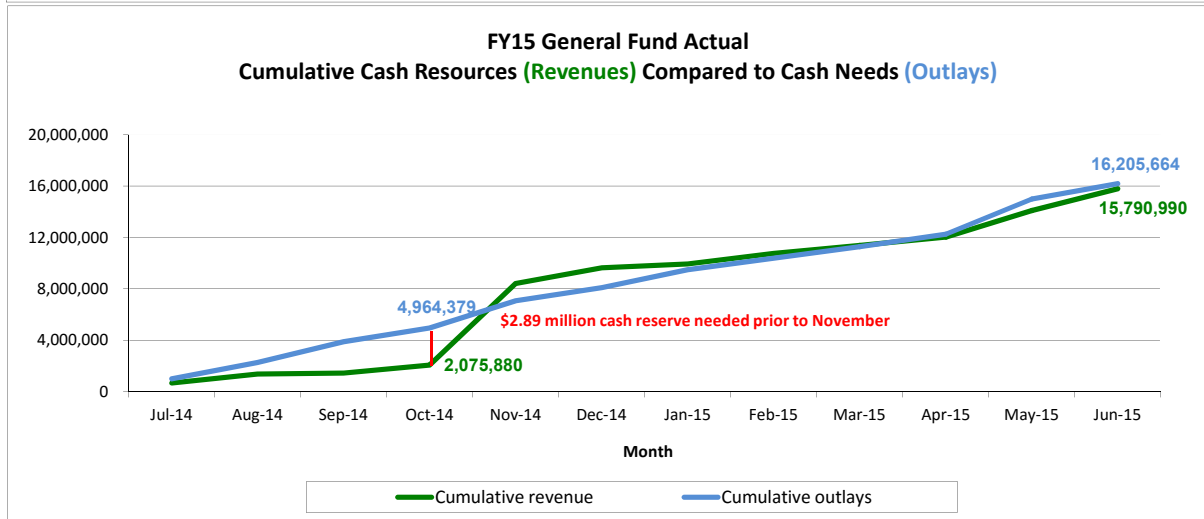
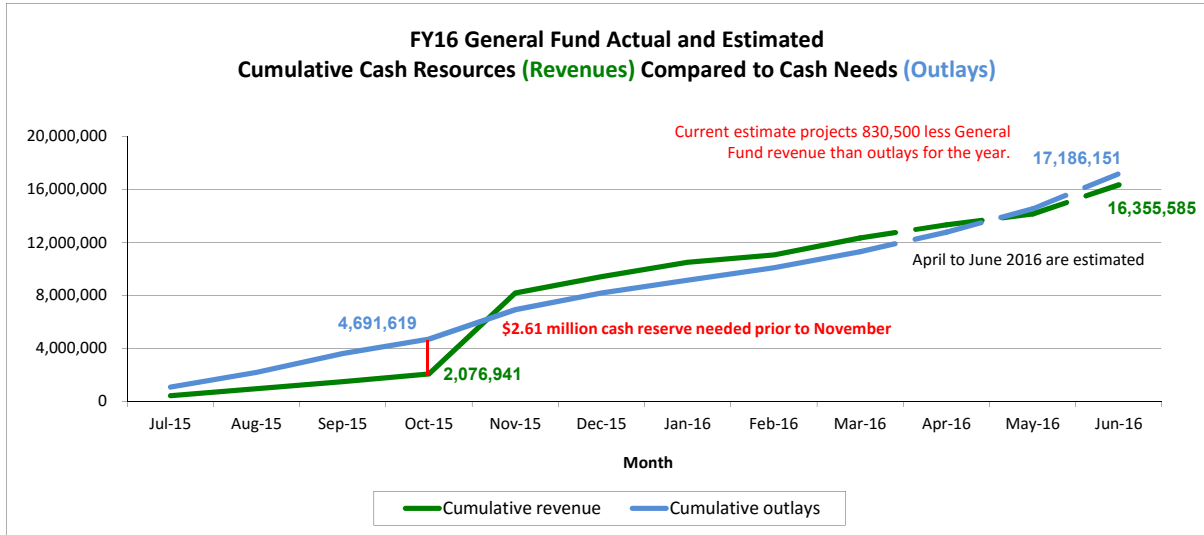
In addition, trends in head count since FY11 are noted at the bottom of this summary schedule. Taking into consideration the migration out of the General Fund of the jail operations and its staff, the General Fund has lost 11.6% of its staffing from FY11 to FY17. FY17 is the most significant staffing capacity add year as furloughs have been ended and over six full time equivalents (FTEs) have been added for the new year.

The Fund Balance Analysis tables look at the various fund balance categories and their trends over the last six years. The County fund balance policy targets two months of operating revenues be left in the contingency + ending fund balance categories. The General Fund FY17 Proposed Budget has 2.64 worth of FY17 operating expense in reserve. Pivoting to higher FY18 expenditure levels, the reserve holds 2.03 months of FY18 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 FY17 proposed beginning balances are compared to the FY16 and FY15 actual balances in these same grant or reserve programs.

Each General Fund department is examined in detail with a narrative description of its operation, budget summary with head count information and a graph of revenues and expenditures. Many Department Heads and Elected Officials also provide functional trend data to allow readers of this document to get a better understanding of the impacts or work load for the department expected in FY17 and over time.

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



## FY17 General Fund Proposed Budget vs FY16 Budget: Unrestricted Resources by Department

Departments	FY17 Proposed Budget		FY16 Est Actuals		FY16 Budget		FY17 vs FY16 Budget	
	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Increase or (Decr) \$ need for GF	Increase or (Decr) % need for GF
Commissioners	666,966	5.9%	473,962	5.6%	500,025	4.9%	166,941	33.4%
Assessor's Dept	1,325,102	11.7%	1,139,627	13.5%	1,221,517	11.9%	103,585	8.5%
Tax Office	234,973	2.1%	187,601	2.2%	204,216	2.0%	30,757	15.1%
Clerk's Office	(55,470)	-0.5%	(60,723)	-0.7%	(36,773)	-0.4%	(18,698)	50.8%
Elections	219,114	1.9%	161,515	1.9%	175,296	1.7%	43,819	25.0%
Sheriff's Office	1,904,225	16.8%	1,660,544	19.7%	1,692,636	16.5%	211,589	12.5%
County Jail	1,000,000	8.8%	1,000,000	11.8%	1,000,000	9.7%	0	0.0%
Economic Development	(107,808)	-1.0%	(121,968)	-1.4%	(69,669)	-0.7%	(38,139)	54.7%
County Surveyor	105,379	0.9%	52,310	0.6%	71,960	0.7%	33,419	46.4%
District Attorney	1,430,826	12.7%	1,335,282	15.8%	1,443,231	14.0%	(12,405)	-0.9%
Justice Court	44,926	0.4%	64,457	0.8%	6,433	0.1%	38,494	598.4%
Firing Range	(655)	0.0%	1,282	0.0%	(607)	0.0%	(48)	7.9%
Juvenile (Dept in Cmty Justice)	843,481	7.5%	739,123	8.8%	734,701	7.1%	108,780	14.8%
County Counsel	285,704	2.5%	250,041	3.0%	226,314	2.2%	59,389	26.2%
Veterans	29,878	0.3%	25,297	0.3%	25,750	0.3%	4,128	16.0%
Public Health	120,000	1.1%	121,415	1.4%	100,000		20,000	20.0%
Mediation	(10,522)	-0.1%	(9,669)	-0.1%	0		(10,522)	
Emergency Services	133,089	1.2%	108,475	1.3%	117,573	1.1%	15,516	13.2%
Treasurer & Finance	198,794	1.8%	4,050	0.0%	61,205	0.6%	137,589	224.8%
Land Development Services	577,358	5.1%	1,178,441	14.0%	631,798	6.1%	(54,440)	-8.6%
Information Technology	195,821	1.7%	86,926	1.0%	213,969	2.1%	(18,148)	-8.5%
Human Resources	63,365	0.6%	48,590	0.6%	50,173	0.5%	13,192	26.3%
Debt Service		0.0%		0.0%		0.0%	0	
<b>Departments Total*</b>	<b>9,204,545</b>	<b>81.4%</b>	<b>8,446,580</b>	<b>100.0%</b>	<b>8,369,748</b>	<b>80.4%</b>	<b>834,797</b>	<b>10.0%</b>
<b>Effective Reserve Balances</b>								
Contingency	599,622	5.3%			410,228	4.0%	189,394	46.2%
Ending Balance	1,500,000	13.3%			1,500,000	14.6%	0	0.0%
<b>Total Reserve</b>	<b>2,099,622</b>	<b>18.6%</b>			<b>1,910,228</b>	<b>16.9%</b>	<b>189,394</b>	<b>9.9%</b>
<b>Gen Fund Unrestricted Needs</b>	<b>11,304,168</b>	<b>100.0%</b>	<b>8,446,580</b>	<b>100.0%</b>	<b>10,279,976</b>	<b>99.0%</b>	<b>1,024,192</b>	<b>10.0%</b>
Beginning Unrestricted Balance	3,052,286		3,548,900		2,549,334		502,952	19.7%
Beginning Restricted Balance	176,673		909,633		286,088		(109,415)	-38.2%
Non-Departmental Unrestricted	7,083,994		7,253,151		6,520,240		563,754	8.6%
Non-Departmental Restricted	991,215		647,845		924,314		66,901	7.2%
<b>Available Resources</b>	<b>11,304,168</b>		<b>12,359,529</b>		<b>10,279,976</b>		<b>1,024,192</b>	<b>10.0%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>		<b>3,912,949</b>		<b>0</b>			
			0					
<b>CCSO Combined</b>	<b>2,904,225</b>	<b>25.7%</b>	<b>2,660,545</b>	<b>31.5%</b>	<b>2,692,636</b>	<b>26.2%</b>		

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

## Columbia County

## General Fund Summary

	FY17	FY16	FY16	FY15	FY14
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Unrestricted Beginning Balance	3,052,286	3,548,900	2,549,334	3,856,671	2,730,511
Restricted Beginning Balance	860,663	1,194,615	933,018	1,301,517	1,802,583
<b>Total Beginning Balance</b>	<b>3,912,949</b>	<b>4,743,515</b>	<b>3,482,352</b>	<b>5,158,189</b>	<b>4,533,094</b>
Property Tax	6,210,347	6,113,798	6,010,740	5,926,754	5,766,845
Intergovernmental	844,000	1,103,198	483,500	1,072,055	1,107,604
Other Resources	29,647	36,155	26,000	26,325	1,053
<b>Current Year Unrestricted</b>	<b>7,083,994</b>	<b>7,253,151</b>	<b>6,520,240</b>	<b>7,025,134</b>	<b>6,875,503</b>
Intergovernmental	1,661,164	1,534,075	1,690,642	1,696,722	2,473,854
Fees, Permits, Fines, Service Charges	2,136,510	1,839,725	2,104,022	1,977,473	4,075,609
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	187,433	126,379	53,104	208,474	260,376
<b>Current Year Restricted</b>	<b>3,985,107</b>	<b>3,500,179</b>	<b>3,847,768</b>	<b>3,882,668</b>	<b>6,809,840</b>
Transfers from County Funds	4,132,436	3,457,115	3,467,987	2,584,791	3,341,420
Spec Pymt (from Component Unit)	1,585,889	2,145,139	2,195,889	2,298,244	517,177
<b>Current Year Other Resources</b>	<b>5,718,326</b>	<b>5,602,255</b>	<b>5,663,876</b>	<b>4,883,034</b>	<b>3,858,598</b>
<b>Total Available Resources</b>	<b>20,700,375</b>	<b>21,099,100</b>	<b>19,514,236</b>	<b>20,949,025</b>	<b>22,077,034</b>
<b>Expenditures</b>					
Salary	5,949,366	5,358,119	5,489,531	5,000,581	5,998,893
Benefits	3,037,804	2,527,338	2,720,683	2,225,738	3,004,268
PR Transfers (PERS Bond & Reserve)	576,704	595,879	606,674	559,958	716,024
<b>Personnel</b>	<b>9,563,874</b>	<b>8,481,336</b>	<b>8,816,888</b>	<b>7,786,277</b>	<b>9,719,186</b>
Materials & Services	2,943,949	2,612,134	2,446,996	2,095,059	3,559,988
<b>Program Budget</b>	<b>12,507,823</b>	<b>11,093,470</b>	<b>11,263,884</b>	<b>9,881,336</b>	<b>13,279,174</b>
Capital	607,438	638,678	950,384	287,078	750,983
Debt	2,395,964	2,912,621	2,912,621	3,028,302	1,248,092
Transfers Out (admin alloc)	1,697,028	1,304,720	1,304,720	1,356,280	1,477,649
Transfers Out (fund pymts)	1,382,500	1,236,662	1,172,400	1,652,515	162,948
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>18,590,753</b>	<b>17,186,151</b>	<b>17,604,008</b>	<b>16,205,510</b>	<b>16,918,846</b>
Fund Contingency	609,622	0	410,228	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
<b>Total Fund Expenditures</b>	<b>20,700,375</b>	<b>17,186,151</b>	<b>19,514,236</b>	<b>16,205,510</b>	<b>16,918,846</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>3,912,949</b>	<b>0</b>	<b>4,743,515</b>	<b>5,158,189</b>
<b>No Mos Operating Reserve</b>	<b>2.11</b>	<b>3.49</b>	<b>2.15</b>	<b>4.57</b>	<b>3.68</b>

## Authorized Positions - Full Time Equivalents

FY17 (no furloughs)	88.87	CCSO = Sheriff's Office
FY16 (8 furlough days)	81.53	General Fund staff furlough except Sheriff's office and econ dev
*FY15 (12 furlough days)	78.46	General Fund staff furlough except Sheriff's office and econ dev
FY14 (26 furlough days)	94.46	General Fund staff furlough except CCSO and econ dev; CCSO no CoLA
FY13 (26 furlough days)	96.91	General Fund staff furlough except CCSO and econ dev; CCSO no CoLA
FY12 (26 furlough days)	109.24	General Fund staff furlough except CCSO and econ dev; CCSO no CoLA
FY11 (4 furlough days)	120.13	General Fund staff furlough except CCSO and econ dev; CCSO no CoLA

\* In FY15, the jail operation moved to a separate fund, moving over 21 FTEs that had been in the FY14 general fund.

# Fund Balance Analysis and Trends

## General Fund

## Fund 100

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

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Unrestricted Fund Balance	3,052,286	3,548,900	3,834,971	2,730,517	2,711,078	3,023,170
Non-Spendable (prepaids)	50,000	47,453	143,084	162,916	135,365	182,209
Assigned (cumulative PERS reserve)	0	0	232,055	0	0	0
Restricted Grants & Special Purpose	810,663	1,147,162	948,078	1,639,668	1,310,340	1,779,694
<b>Total Beginning</b>	<b>3,912,949</b>	<b>4,743,515</b>	<b>5,158,189</b>	<b>4,533,100</b>	<b>4,156,782</b>	<b>4,985,074</b>
<b>Ending Fund Balance</b>	<b>2,624,120</b>	<b>3,912,949</b>	<b>4,743,515</b>	<b>5,158,189</b>	<b>4,533,100</b>	<b>4,156,782</b>

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

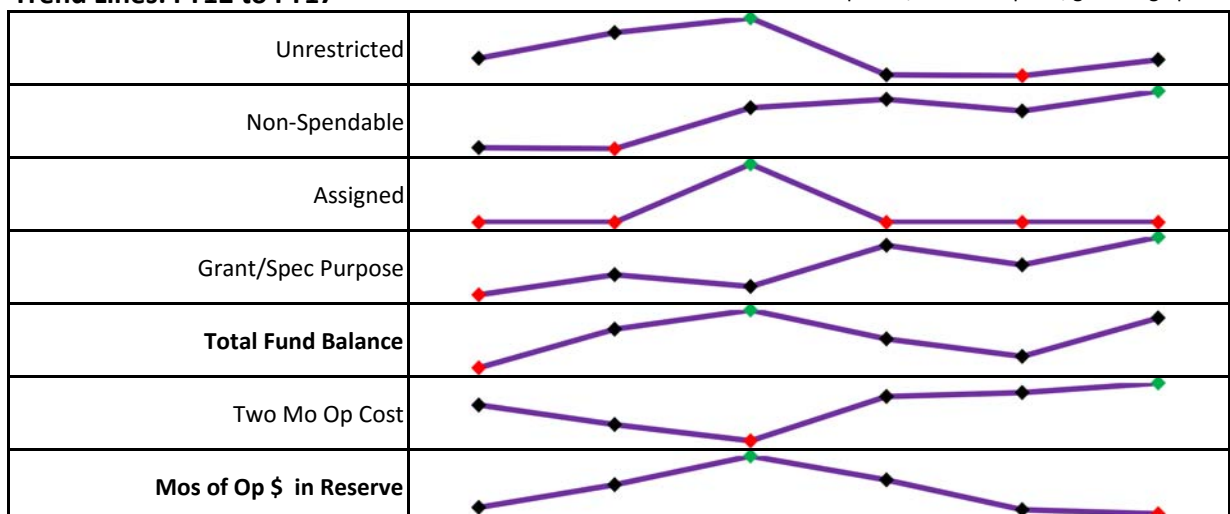
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	1,986,853	1,749,599	1,553,563	2,089,328	2,138,153	2,254,107
Months of Operating \$ in Reserve	2.64	3.49	4.57	3.67	2.55	2.41
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Declining	Declining	Improving	Improving	Improving	Declining

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

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	2.03	3.07	4.06	4.94	2.61	2.54

### Trend Lines: FY12 to FY17

for period, red is low point, green high point



# FY17 Proposed Budget

## Summary of General Fund Carryover Estimate

	<u>FY17</u> <u>Beginning</u> <u>Balance</u> <u>Projection</u>	<u>FY16</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>	Change	<u>FY15</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>
<b>Unrestricted Beginning Balance</b>	<b>3,052,286</b>	<b>3,548,900</b>	<b>-14.0%</b>	<b>3,834,971</b>
<u>Restricted Beginning Balance</u>				
Non-spendable (prepaids)	50,000	47,453		143,084
O&C Title III Grant	104,838	105,838		54,258
Mediation Funds	9,669	7,282		4,229
Fair Facility Reserve	137,423	137,423		137,423
IT Reserve	30,000	30,000		30,000
Courthouse Roof Reserve	0	59,400		59,400
Clerk Fund	31,296	28,678		25,335
Juvenile Harr Funds	126,673	126,173		125,551
Courthouse Improvements Loan	230,488	438,635		436,929
Elevator Grant		179,293		0
SB822 PERS Reserve*	0	0		232,056
Cultural Grant	1,408	7,938		8,253
Veterans Grant	0	0		21,700
HSEM (Emergency Mgt) Funds	16,900	26,500		45,000
Economic Development Lottery	121,968	0		0
<b>Total Restricted</b>	<b>860,663</b>	<b>1,194,615</b>	<b>-28.0%</b>	<b>1,323,218</b>
<b>General Fund Beginning Balance</b>	<b>3,912,949</b>	<b>4,743,515</b>	<b>-17.5%</b>	<b>5,158,189</b>

\* Moves to 230 PERS Reserve Fund

# Non-Departmental Revenue - General Fund

## 100-00

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

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

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

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

### **FY 2016-2017 Highlights and Significant Changes**

Property taxes are budgeted at 4.4% higher than last FY's budget based on Assessor's estimates for the coming year and historic Columbia County actual tax payment 6% delinquency rate.

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

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

A revenue source for the county in its second year – revenue from the Strategic Investment Program (SIP) with PGE – is also bolstering the balance of unrestricted dollars available for county operations. These funds will be received for 15 years, diminishing over time, and will go to a newly established fund account. Each year the Commissioners will decide how to use the portion of the SIP dollars that are for the County organization (as opposed to partner taxing districts in the SIP agreement). For this fiscal year, the needs of basic general fund operations continue to be under-funded and the entirety of the funding – over \$520,000 will be used to pay for current general fund operations.



## **FY 2015-2016 Accomplishments**

The FY16 beginning unrestricted balance was \$308,000 lower than the FY15 beginning unrestricted balance but it was \$1 million higher than budgeted. This increase was due to the gap between conservative year end projections for the prior year's combined general fund expenses, and the receipt of unbudgeted, unrestricted SRS funds during the course of FY16.

In addition, revenue from a rock sale was included in the FY16 budget but will be deferred until FY17 so minerals revenue will come in significantly under budget.

The first year of the SIP program was successfully navigated – PGE was billed and paid the county on time, which allowed the county to disburse the funds for the first time as directed in the IGA with the associated taxing districts.

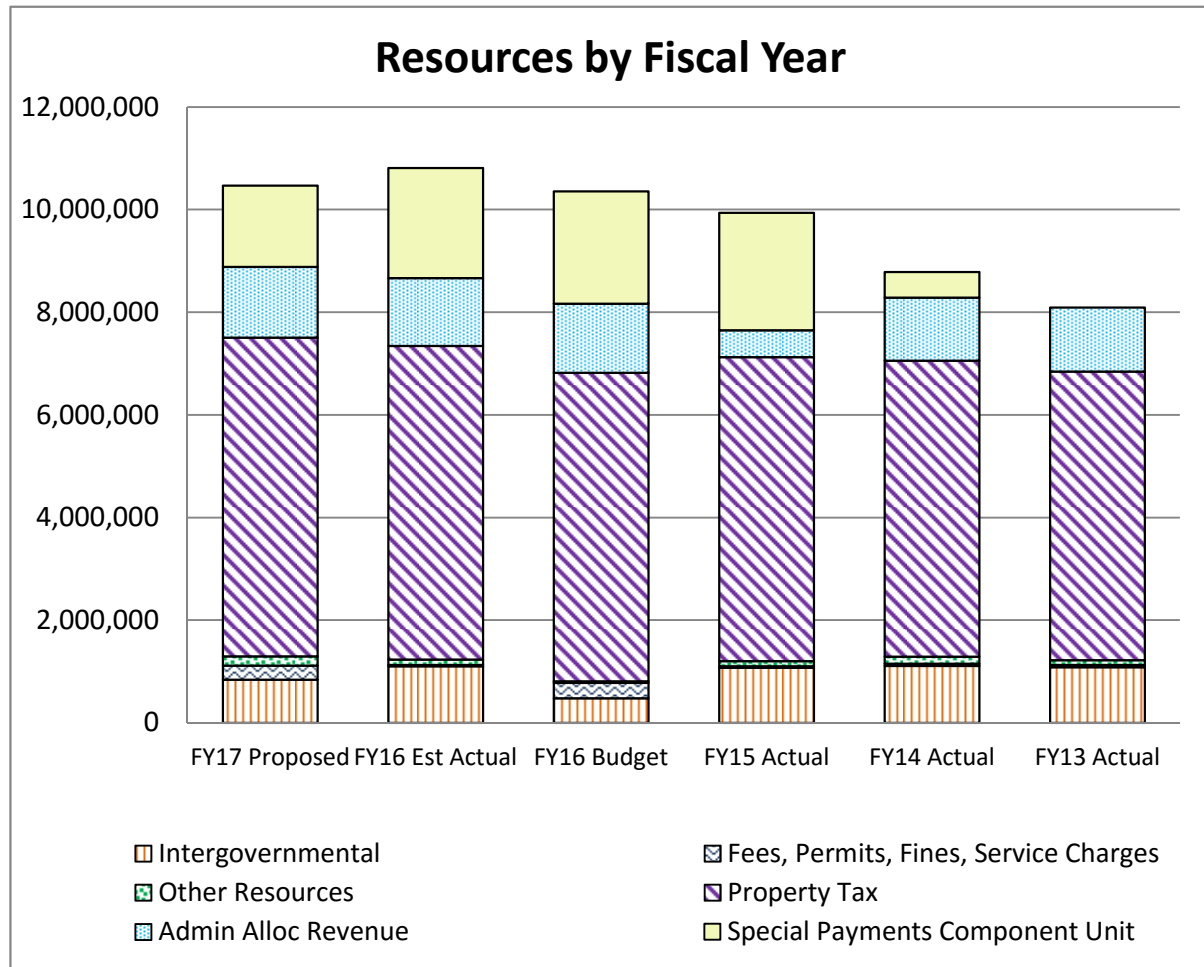
Columbia County                      General Fund                      **General Revenue**                      Account: 100-00

**Department Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Unrestricted Beginning Balance	3,052,286	3,548,900	2,549,334	3,856,671	2,730,511
Restricted Beginning Balance	50,000	47,453	160,000	375,139	662,916
<b>Total Beginning Balance</b>	<b>3,102,286</b>	<b>3,596,353</b>	<b>2,709,334</b>	<b>4,231,811</b>	<b>3,393,427</b>
Property Tax	6,210,347	6,113,798	6,010,740	5,926,754	5,766,845
Intergovernmental	844,000	1,103,198	483,500	1,072,055	1,107,604
Other Resources	29,647	36,155	26,000	26,325	1,053
<b>Current Year Unrestricted</b>	<b>7,083,994</b>	<b>7,253,151</b>	<b>6,520,240</b>	<b>7,025,134</b>	<b>6,875,503</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	275,770	25,446	294,070	31,862	48,578
Other Resources	150,000	68,000	10,000	73,538	108,331
<b>Current Year Restricted</b>	<b>425,770</b>	<b>93,446</b>	<b>304,070</b>	<b>105,400</b>	<b>156,909</b>
Transfers from County Funds	1,376,270	1,321,881	1,347,725	519,938	1,257,782
Spec Pymt (from Component Unit)	1,585,139	2,145,139	2,185,139	2,290,189	498,933
<b>Current Year Other Resources</b>	<b>2,961,409</b>	<b>3,467,020</b>	<b>3,532,865</b>	<b>2,810,127</b>	<b>1,756,714</b>
<b>Total Available Resources</b>	<b>13,573,459</b>	<b>14,409,969</b>	<b>13,066,509</b>	<b>14,172,472</b>	<b>12,182,553</b>

# Resource Chart

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



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

Information about specific revenue sources including General Fund revenues depicted in this chart can be found in Section I of the FY17 Proposed Budget Book.

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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>General Fund Non-departmental Revenues</b>								
Unrestricted Fund Balance								
2,730,511	3,856,671	2,549,334	3,548,900	100-00-00-3001	Begin Unrestricted Cash Bal	0.00	3,046,727	3,052,286
2,730,511	3,856,671	2,549,334	3,548,900		Unrestricted Fund Balance Totals:	0.00	3,046,727	3,052,286
Restricted Fund Balance								
0	232,055	0	0	100-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
500,000	0	0	0	100-00-00-3003	Committed Cash Balance	0.00	0	0
162,916	143,084	160,000	47,453	100-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	50,000	50,000
662,916	375,139	160,000	47,453		Restricted Fund Balance Totals:	0.00	50,000	50,000
Unrest Fees, Lic, Perm, Fines,								
41,100	27,965	293,200	0	100-00-00-3040	Mineral Royalties/Land Sales	0.00	25,000	275,000
770	770	770	0	100-00-00-3251	Social Gaming License Fees	0.00	770	770
(375)	760	0	(325)	100-00-00-3255	Road Vacation Fees-Gen Fund	0.00	0	0
41,495	29,494	293,970	(325)		Unrest Fees, Lic, Perm, Fines, Totals:	0.00	25,770	275,770
Rest Fee,Srvce Chrg (Stat/Loc)								
7,083	2,368	100	0	100-00-00-3104	Misc Rev & Reim State/Loc Govt	0.00	0	0
7,083	2,368	100	0		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0	0
Unrest Fed Grant/Donation								
28,254	25,734	26,000	2,193	100-00-00-3016	In-Lieu of Taxes Federal Paymt	0.00	25,000	25,000
624,370	626,321	0	579,995	100-00-00-3045	O&C Timber Receipts	0.00	0	400,000
652,624	652,055	26,000	582,188		Unrest Fed Grant/Donation Totals:	0.00	25,000	425,000
Unrest State/Local Govt Grant/								
5,715	7,145	6,000	10,049	100-00-00-3046	West OR Severance& Privil Tax	0.00	10,000	10,000
74,874	25,984	65,000	0	100-00-00-3050	State Forest Timber Revenue	0.00	20,000	20,000
685	3,541	500	137	100-00-00-3055	County Forest Revenue	0.00	0	0
74,118	76,154	75,000	85,219	100-00-00-3060	Electric Co-Op Earnings Tax	0.00	80,000	80,000
241,850	249,567	252,000	149,439	100-00-00-3061	State Liquor Tax Receipts	0.00	250,000	250,000
46,467	46,216	48,000	29,717	100-00-00-3062	State Cigarette Tax Receipts	0.00	48,000	48,000
11,271	11,393	11,000	1,916	100-00-00-3063	State Amusement Tax Receipts	0.00	11,000	11,000
454,980	420,000	457,500	276,477		Unrest State/Local Govt Grant/ Totals:	0.00	419,000	419,000
Administrative Allocation Rev								
233,193	84,458	74,037	55,528	100-00-00-3075	Administrative Allocation Rev	0.00	86,161	86,161
24,871	0	24,871	0	100-00-00-3080	Transfers to General Fund	0.00	10,000	10,000
258,064	84,458	98,908	55,528		Unstr Interfund Transf/Intrnl Totals:	0.00	96,161	96,161
Rest Interfund Transf/Intrnl S								
83,303	0	0	0	100-00-00-3072	Repayment of Interfund Loans	0.00	0	0
232,055	(232,055)	0	0	100-00-00-3086	Reserve Assign Funds	0.00	0	0
1,848	2,832	2,500	0	100-00-00-3090	Reimbursement Projct Costs	0.00	1,491	1,491
0	0	0	0	100-00-00-3094	Unemployment Pool	0.00	55,597	0
682,512	664,703	720,506	0	100-00-00-3715	PERS Bond Savings	0.00	754,675	754,675
0	0	125,811	125,846	100-00-00-3716	SIP&CSV Transfer to Gen Fund	0.00	0	123,943
0	0	400,000	400,000	100-00-00-3717	SIP EconDev Transf to Gen Fund	0.00	0	400,000
999,717	435,480	1,248,817	525,846		Rest Interfund Transf/Intrnl S Totals:	0.00	811,763	1,280,109
Other Resources (Unrestr)								
23,751	20,630	23,000	16,996	100-00-00-3020	Interest on Investments	0.00	20,000	24,000
0	0	0	7,730	100-00-00-3091	Courthouse Riverfront Lease	0.00	2,647	2,647
(24,397)	5,695	3,000	2,283	100-00-00-3120	Miscellaneous Revenue	0.00	3,000	3,000
1,700	0	0	0	100-00-00-3122	Sale of Surplus Assets	0.00	0	0
1,053	26,325	26,000	27,008		Other Resources (Unrestr) Totals:	0.00	25,647	29,647
Other Resources (Restr)								
108,331	73,538	10,000	0	100-00-00-3100	Refund of Expenses	0.00	20,000	150,000
108,331	73,538	10,000	0		Other Resources (Restr) Totals:	0.00	20,000	150,000

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
5,430,401	5,589,079	5,659,740	5,660,572	100-00-00-3010	Property Tax (Unrestr)			
					Property Taxes - Current	0.00	5,958,360	5,909,347
335,520	336,694	350,000	240,358	100-00-00-3015	Property Taxes - Prior Years	0.00	300,000	300,000
	925	1,000	602	100-00-00-3022	Interest on Unsegregated Taxes	0.00	1,000	1,000
5,766,845	5,926,754	6,010,740	5,901,532		Property Tax (Unrestr) Totals:	0.00	6,259,360	6,210,347
					Special Payments			
	0	2,290,189	2,185,139	975,139	100-00-00-3098			
					Funds from Component Unit	0.00	1,710,139	1,585,139
	0	2,290,189	2,185,139	975,139	Special Payments Totals:	0.00	1,710,139	1,585,139
<b>11,683,620</b>	<b>14,172,472</b>	<b>13,066,509</b>	<b>11,939,747</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>12,489,567</b>	<b>13,573,459</b>

# Board of Commissioners - General Fund 100-01

The Columbia County Board of Commissioners are the governing body of Columbia County and have oversight of all county departments. They also sit as the governing body of the Columbia County Development Agency; the 4H Extension Service District and the Meadowview Service District and sit as the Board of Trustees for the Columbia Health District.

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

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

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

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

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

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

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

The Board is responsible for adopting balanced budgets for Columbia County, CCDA, 4H & Extension and the Meadowview Service District.

The Board has an open door policy and meets with constituents regularly on a variety of issues.

Responsibilities include the creation of policies and procedures for the county and adopt ordinances to ensure that State laws and mandates are adhered to. They make land use decisions in accordance with the Columbia County Zoning Ordinance.

## FY2016-2017 Highlights and Significant Changes

The Board Office now posts the Board agendas, minutes and meeting videos on the County website for the convenience of the public, which helps reduce staff time. All approved documents are now scanned for more immediate access and saves time in research.

The FY17 budget includes funds for a new clerical position to support the work of the Board.

## FY2015-2016 Accomplishments

The Board continually works on economic development to bring jobs into Columbia County. Accomplishments include development at Port Westward, Foss Maritime and the Rightline Inc.

expansion in Rainier and the recent announcement of the Advanced Manufacturing Research Center and a Portland Community College campus in Scappoose.

The Board implements new state legislation. A great deal of time and energy was spent developing and implementing new rules and regulations relating to the new state wide marijuana legislation. Working with local, state and federal agencies the Board was able to get disaster relief aid related to the December 2015 weather event.

A good deal of the Board effort is directed at assisting citizens with their individual issues, be they land use related, transportation problems, licensing issues or other interactions with various government or agencies.

Columbia County                      General Fund                      Commissioners                      Account: 100-01

**Department Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	11,000	11,000	11,000	11,932	364
Other Resources	6,000	5,876	12,000	7,803	9,889
<b>Current Year Restricted</b>	<b>17,000</b>	<b>16,876</b>	<b>23,000</b>	<b>19,735</b>	<b>10,253</b>
General Fund Operations Balancing	666,966	473,962	500,025	496,635	462,318
Transfers In (Admin Alloc)	118,050	115,111	115,111	96,045	83,738
<b>Current Year Other Resources</b>	<b>785,016</b>	<b>589,074</b>	<b>615,136</b>	<b>592,680</b>	<b>546,056</b>
<b>Total Available Resources</b>	<b>802,016</b>	<b>605,950</b>	<b>638,136</b>	<b>612,415</b>	<b>556,309</b>
<b>Expenditures</b>					
Salary	359,212	311,907	346,771	314,490	273,819
Benefits	184,068	127,144	133,637	112,169	107,759
PR Transfers (PERS Bond & Reserve)	31,885	29,481	27,234	26,997	25,921
<b>Personnel</b>	<b>575,165</b>	<b>468,532</b>	<b>507,641</b>	<b>453,656</b>	<b>407,499</b>
Materials & Services	102,400	46,097	39,174	41,140	34,385
<b>Program Budget</b>	<b>677,565</b>	<b>514,629</b>	<b>546,815</b>	<b>494,796</b>	<b>441,884</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	124,451	91,321	91,321	117,619	114,424
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>802,016</b>	<b>605,950</b>	<b>638,136</b>	<b>612,415</b>	<b>556,309</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>802,016</b>	<b>605,950</b>	<b>638,136</b>	<b>612,415</b>	<b>556,309</b>

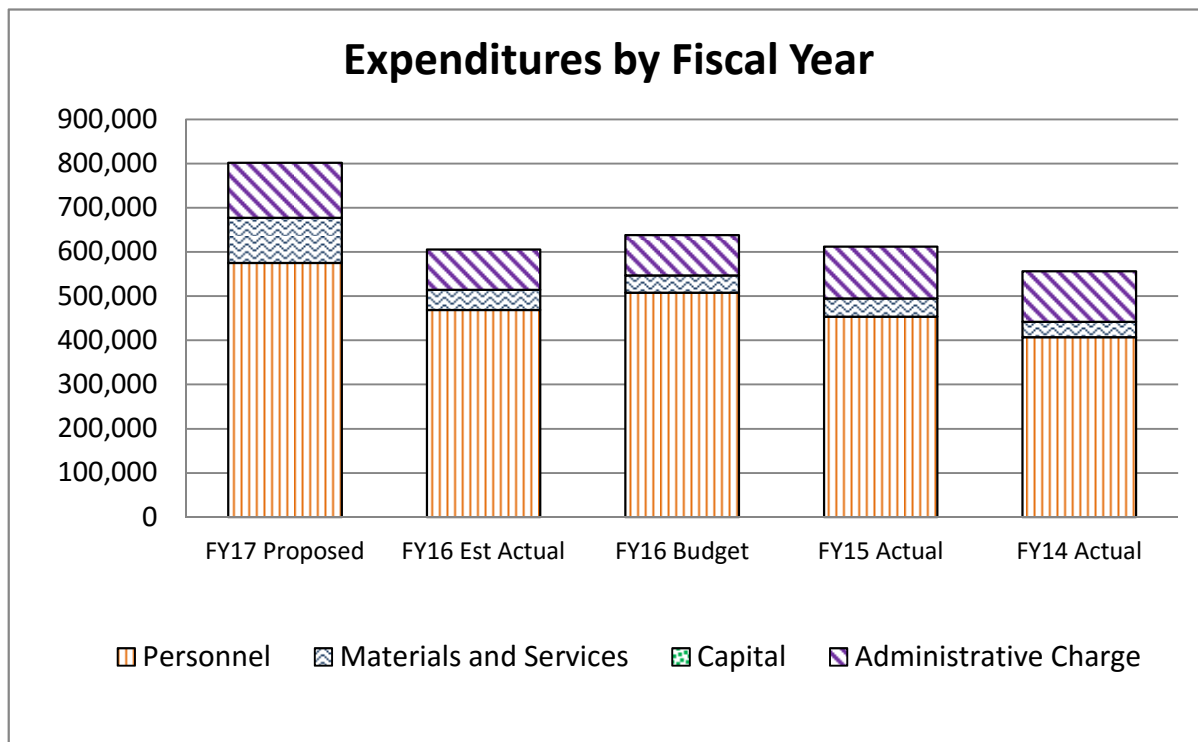
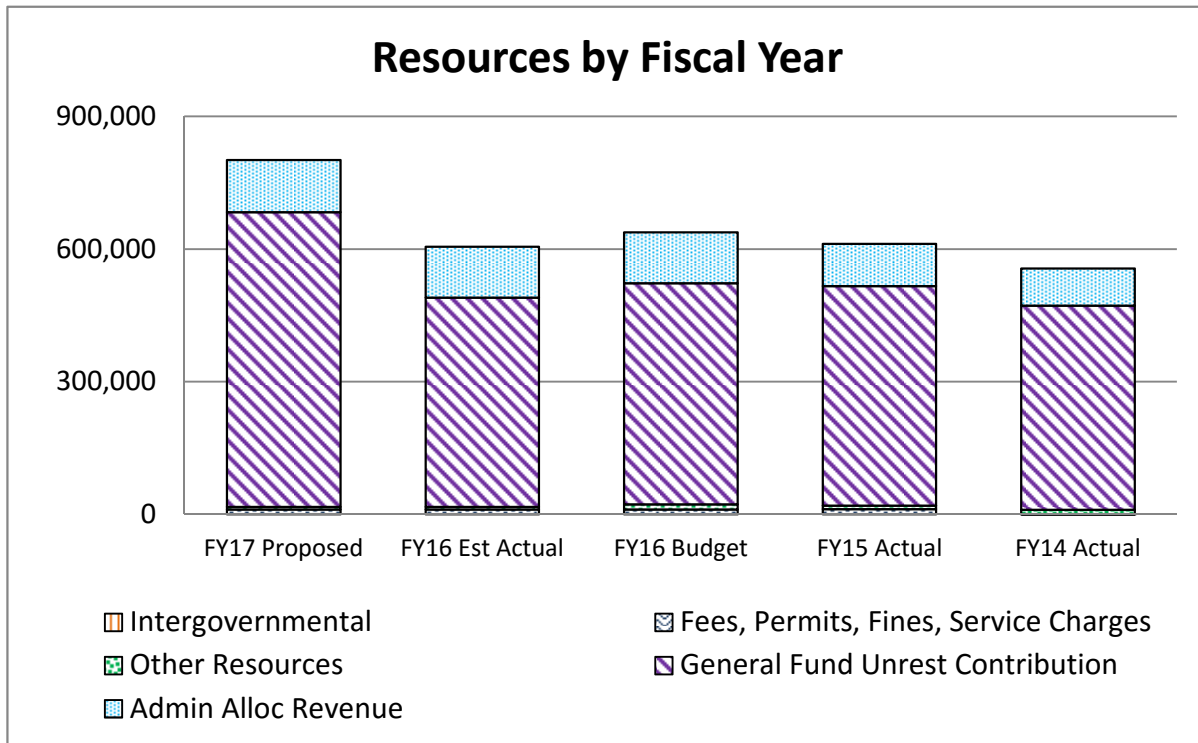
**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	4.92	
FY16 (8 furlough days)	4.37	Re-organize existing Property Management function
FY15 (12 furlough days)	3.82	
FY14 (26 furlough days)	3.60	
FY13 (26 furlough days)	3.60	
FY12 (26 furlough days)	3.60	
FY11 (4 furlough days)	3.90	



# Resource and Expenditure Charts

## General Fund Department: Commissioners



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
0	11,932	11,000	0	100-01-00-3250	Rest Fees, Lic, Perm, Fines, Resource Impact Fee	0.00	11,000	11,000
0	11,932	11,000	0		Rest Fees, Lic, Perm, Fines, Totals:	0.00	11,000	11,000
364	0	0	0	100-01-00-3104	Rest Fee,Srvce Chrg (Stat/Loc) Reimb from State/Local Govt	0.00	0	0
364	0	0	0		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0	0
83,738	96,045	115,111	86,333	100-01-00-3075	Rest Interfund Transf/Intrnl S Admin Alloc	0.00	118,050	118,050
83,738	96,045	115,111	86,333		Rest Interfund Transf/Intrnl S Totals:	0.00	118,050	118,050
9,889	7,803	12,000	4,162	100-01-00-3100	Other Resources (Restr) Refund of Expenses	0.00	6,000	6,000
9,889	7,803	12,000	4,162		Other Resources (Restr) Totals:	0.00	6,000	6,000
<b>93,991</b>	<b>115,780</b>	<b>138,111</b>	<b>90,495</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>135,050</b>	<b>135,050</b>
<b>Expense</b>								
222,006	241,556	249,160	188,222	100-01-00-4001	Personal Services Personnel	3.00	263,482	260,674
51,813	72,934	97,610	46,769	100-01-00-4053	Board Secretary	1.00	66,241	65,541
0	0	0	0	100-01-00-4054	Office Specialist	0.92	36,387	32,997
26,522	29,660	32,699	14,600	100-01-00-4101	PERS ER	0.00	24,101	23,705
20,940	23,603	26,528	17,519	100-01-00-4102	FICA Tax	0.00	28,007	27,480
2,266	2,964	3,922	1,942	100-01-00-4103	Worker's Compensation Ins.	0.00	2,803	2,770
56,323	60,515	66,874	48,827	100-01-00-4104	Insurance Benefits	0.00	111,483	109,204
119	97	146	95	100-01-00-4105	WBF	0.00	183	180
1,589	(4,670)	3,468	1,831	100-01-00-4106	Unemployment Insurance	0.00	1,831	1,796
0	0	0	10,281	100-01-00-4109	PERS EE 6%	0.00	19,320	18,934
381,578	426,659	480,408	330,086		Personal Services Totals:	4.92	553,838	543,280
0	34	300	0	100-01-00-4321	Materials and Services Office Supplies and Expenses	0.00	300	300
2,399	2,455	2,100	1,518	100-01-00-4322	Copier Maintenance	0.00	2,800	2,800
896	299	1,500	908	100-01-00-4327	Publication Subscriptions	0.00	1,000	1,000
0	293	200	1,302	100-01-00-4701	Advertising, Mktg, Printing	0.00	2,300	2,300
4,987	7,074	6,000	7,837	100-01-00-4710	Mileage	0.00	8,500	8,500
1,312	3,212	3,500	4,893	100-01-00-4720	Conferences and Training	0.00	6,000	6,000
19,501	14,749	12,000	3,555	100-01-00-4722	Reimbursable NACO & AOC exp	0.00	12,000	12,000
125	0	2,750	0	100-01-00-4730	Membership Dues	0.00	0	0
0	310	0	902	100-01-00-4839	Employee Recognition	0.00	1,500	1,500
0	6,290	0	149	100-01-00-4841	Contract Temporary Services	0.00	500	500
0	0	5,824	4,220	100-01-00-4850	consultants and contractors	0.00	7,500	60,000
5,165	6,423	5,000	7,208	100-01-00-4901	Miscellaneous Expense	0.00	7,500	7,500
34,385	41,140	39,174	32,493		Materials and Services Totals:	0.00	49,900	102,400
17,182	17,458	17,244	13,326	100-01-00-4107	Transfers PERS Bond	0.00	22,952	22,733
8,739	9,539	9,990	7,539	100-01-00-4108	PERS 822	0.00	14,168	9,151
114,424	117,619	91,321	68,491	100-01-00-4593	Administrative Allocation	0.00	124,451	124,451
140,346	144,616	118,555	89,356		Transfers Totals:	0.00	161,571	156,336
<b>556,309</b>	<b>612,415</b>	<b>638,136</b>	<b>451,935</b>		<b>EXPENDITURES TOTALS:</b>	<b>4.92</b>	<b>765,309</b>	<b>802,016</b>
<b>93,991</b>	<b>115,780</b>	<b>138,111</b>	<b>90,495</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>135,050</b>	<b>135,050</b>
<b>556,309</b>	<b>612,415</b>	<b>638,136</b>	<b>451,935</b>		<b>DEPT EXPENSES</b>	<b>4.92</b>	<b>765,309</b>	<b>802,016</b>
<b>(462,318)</b>	<b>(496,635)</b>	<b>(500,025)</b>	<b>(361,440)</b>		<b>Commissioners Totals:</b>		<b>(630,259)</b>	<b>(666,966)</b>

## Assessor's Office - General Fund 100-02

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

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

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

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

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

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

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

## **FY2015-2016 Highlights and Significant Changes**

### **Reappraisal**

Appraisers will complete the reappraisal of 361 industrial properties countywide, 822 residential properties in the city of Columbia City, and 317 floating property countywide by the end of August 2016 for the 2016-17 assessment and tax roll. Since all residential properties have been converted from manual calculation of appraisal to a computer calculated appraisal system, full exterior inspections are being conducted whenever possible as well as verifying current inventory data with property owners/occupants who are home during our inspection. Initially, the plan was to reappraise city properties in both Columbia City and Saint Helens, however, due to retirements, Saint Helens has been put off for one year to spend the time necessary to train new appraisers to be fully competent and productive members of our appraisal team.

### **Recalculation Setups**

The appraisal team will complete recalculation setups with the program analyst's assistance during September and October for areas that have been converted to the computer calculated appraisal system. These areas include all residential properties countywide and commercial land.

### **New Construction**

Appraisers will value all new construction during November 2016 through February 2017 for the January 1, 2017 assessment date. Since all residential properties are now calculated electronically, the appraisals are expected to be completed quickly, efficiently and accurately. With a much more active market and favorable economic conditions, it is likely there will be an increase in New Construction.

### **Specially Assessed and Exempt Property Qualifications and Disqualifications**

Applications for Special Assessment as Farmland, Special Assessment as Designated Forestland, Application for Property Tax Exemptions, Enterprise Zone Exemption Claims, and Applications for Veterans Exemption will be reviewed to verify they meet the qualifications for the programs and the appropriate changes will be made to the accounts. Income Questionnaires for properties under Special Assessment as Farmland in a Non-Exclusive Farm Use Zone will be sent to properties in early January 2017 for property owners who do not currently meet the 3 out of 5 year income requirements. All properties under special assessment or exemption that no longer meet the requirements for the program will be disqualified.

### **Processing Personal Property Returns**

In January, 1200 commercial and industrial properties will be mailed Personal Property Returns

to complete and return by March 1. These returns will be used to determine changes from the previous year and to enter the changes into the computer to apply depreciation schedules and calculate assessed values for the tax roll. In addition, the assessment clerk III responsible for processing returns will also begin to conduct personal property audits on companies in which the return appears incomplete.

### **Request for Review**

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

### **Defend Values at Board of Property Tax Appeals or Oregon Tax Court**

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

### **Conduct Annual Sales Ratio Study**

The appraisal staff will be responsible for reviewing and verifying sales, and reviewing and adjusting study area boundaries for similar properties, while the program analyst will conduct the annual ratio study and determine the annual market trend.

### **Appraisal Plan and Compliance with ORS 308.234**

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

### **Maintain Current Property Ownership**

Assessment clerks will pull deeds electronically from Clerk's Office and identify the map and tax lot from the legal description, and determine if deed is only part of a property and requires segregation. If deed errors are found, attempts to resolve issues are made by contacting the appropriate title company, buyer or seller. Once the tax lot is identified, the clerk processes the ownership change, determines if nontaxable and the assessment status. Clerk identifies potential Utility Properties subject to Central Assessment by Oregon Dept. of Revenue, DOR, or

changes of existing properties from deeds, mergers, etc. collects such documents and records, notify and provide such to DOR and process responses and/or returns from DOR.

### **Maintain Cadastral Maps for Tax and Assessment Purposes**

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

### **GIS Development**

GIS development requires working with various departments and other agencies in order to create and support applications that provide a very efficient method of obtaining a variety of data. As county departments have seen a reduction in staffing, more reliance on our department's GIS staff has occurred, both in data development & manipulation and in software support. New data layers are built on an as-need basis. All layers of data will be maintained for spatial and attribute accuracy. Additional layers may need to be created and added to meet county department needs. Current staff will perform any additional upgrades and changes. The Web Mapping Application has successfully enabled County departments and the public users access to relevant county mapped information. Because the information is readily available on the internet, county staff have seen a reduction of in-person contact.

### **Certify Assessment and Tax Roll**

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

### **Manufactured Structures Ownership and Situs Changes**

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

expected to be negotiated.

### **Provide Public Assistance**

Due to a change in staffing, elimination of the Chief Cartographer position and addition of two assessment clerk positions, we have increased our public service hours to Monday – Thursday, 8:30 am to 5 pm. These positions are also be responsible for maintaining many of the statutory assessment programs such as special assessments, manufactured structure status changes, personal property audits and appraisal support duties.

### **Writing and Revising Procedures**

Since our conversion in 2006, there are still several procedures that must be written or revised to document the methods to be used in appraisal, record maintenance, and mapping. Due to limited staffing, there is no plan to create or revise formal procedures this year, however, several informal procedures will be written as training occurs, that will later be reviewed and integrated with the current formal procedures.

## **FY2015-2016 Accomplishments**

### **Team Approach to Appraisals**

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

### **Reappraisal of Commercial Properties Countywide**

Appraisers completed a reappraisal of all 1,134 commercial properties countywide by June 2015 for the 2015-16 assessment and tax roll. This included developing land schedules and adjustments to allow for future recalculation of land and manual calculation of improvements using Marshall Swift Valuation Service.

### **Real Market Value and Assessed Value Added to the Tax Roll**

Real Market Value and Assessed Value are added to the tax roll each year due to activities that create additional new value such as New Construction, Lot Line Adjustments, Segregations, Partition Plats, Subdivisions, Rezoning and Disqualifications. For 2015, we added a total of \$98,578,900 of Assessed Value based on changes made to 835 accounts. In addition, another 27 accounts and \$628,620 of Assessed Value have been identified as “Cycle Discovery”, which is the value we capture from physical inspection and reappraisal for which there were no permits or other means of notice of the new improvements. The total roll value added for 2015-16 was \$99,207,520.

**Request for Review and Board of Property Tax Appeals**

Appeals and formal Request for Reviews were down this year. There were a total of 33 petitions filed, of which 12 were stipulated prior to the Board Hearings. A total of 73 formal requests for review were processed.

**Digital Mapping**

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

**GIS Development**

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

**Staff Reorganization**

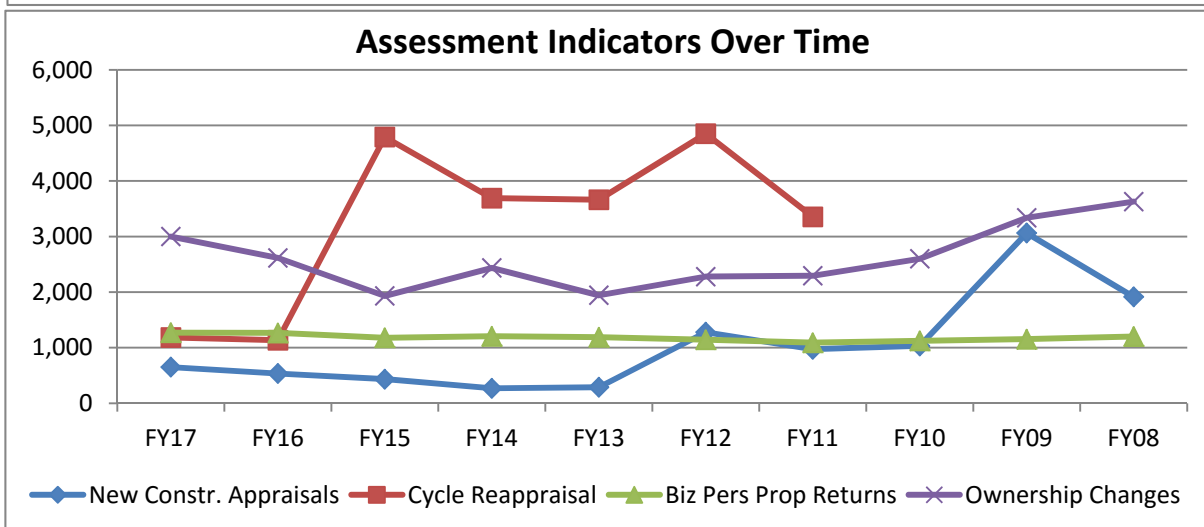
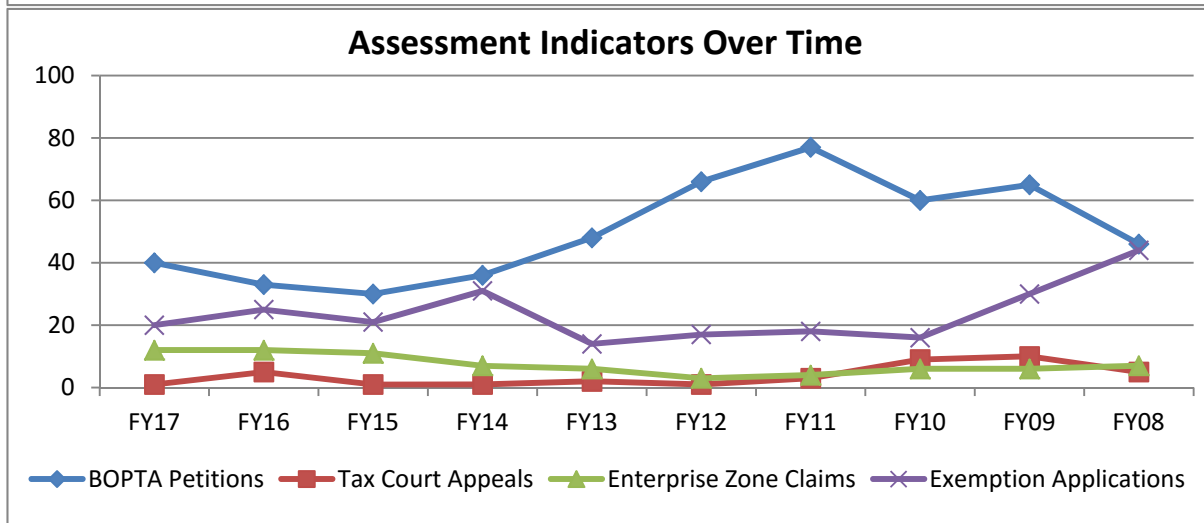
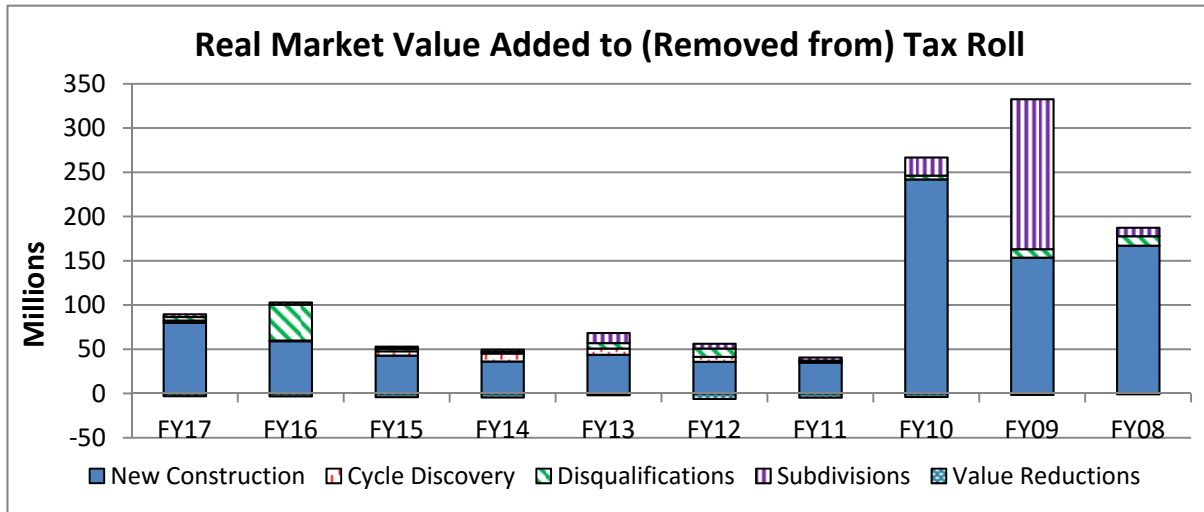
The chief cartographer position was replaced with one assessment clerk and one appraiser based on decreased need for cartography now that all maps are electronically created and maintained and an increased need for clerical support in order to provide public service full days rather than half days. In addition, some of the programs that were maintained by management due to staff shortages have been returned to the clerical support staff positions. The sales data analyst position is in the process of being changed to a program analyst with no change in salary range expected. The program analyst will continue to maintain responsibility for the annual ratio study and assist in reappraisal/recalculation setups. In addition, this position will maintain current/create new MS Access/VBA Applications that increase the staff's efficiency and productivity, give some computer training, diagnose and suggest solutions to computer problems, work with both Columbia County IT personnel and our A&T Software contractors on any computer hardware/software issues that arise in our office, and assist with GIS maintenance. Another appraiser position was added because many of the original duties of the sales data analyst position have been transferred to the appraisal staff, such as sales reviews and coding, and valuation of properties that have been subdivided, platted, lot line adjusted or otherwise segregated or combined.



# Assessor's Office

# Columbia County, Oregon

## Operating Indicators - Last 10 years



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

**Department Budget Summary**

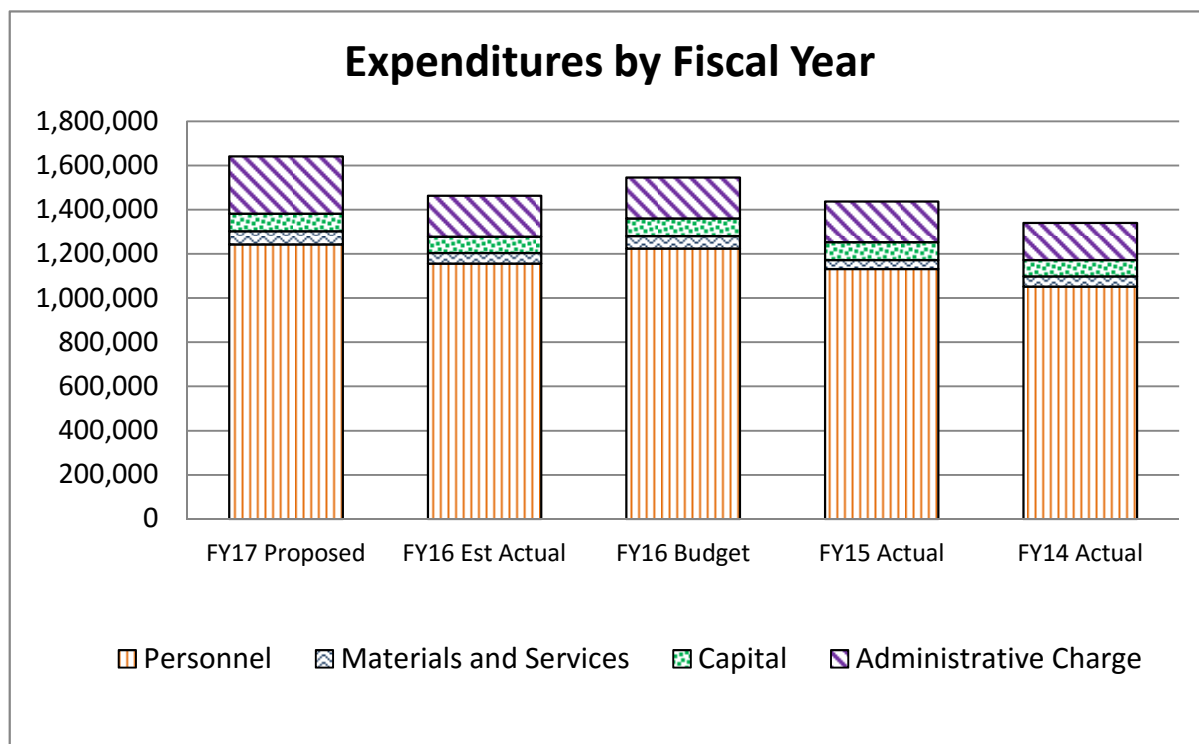
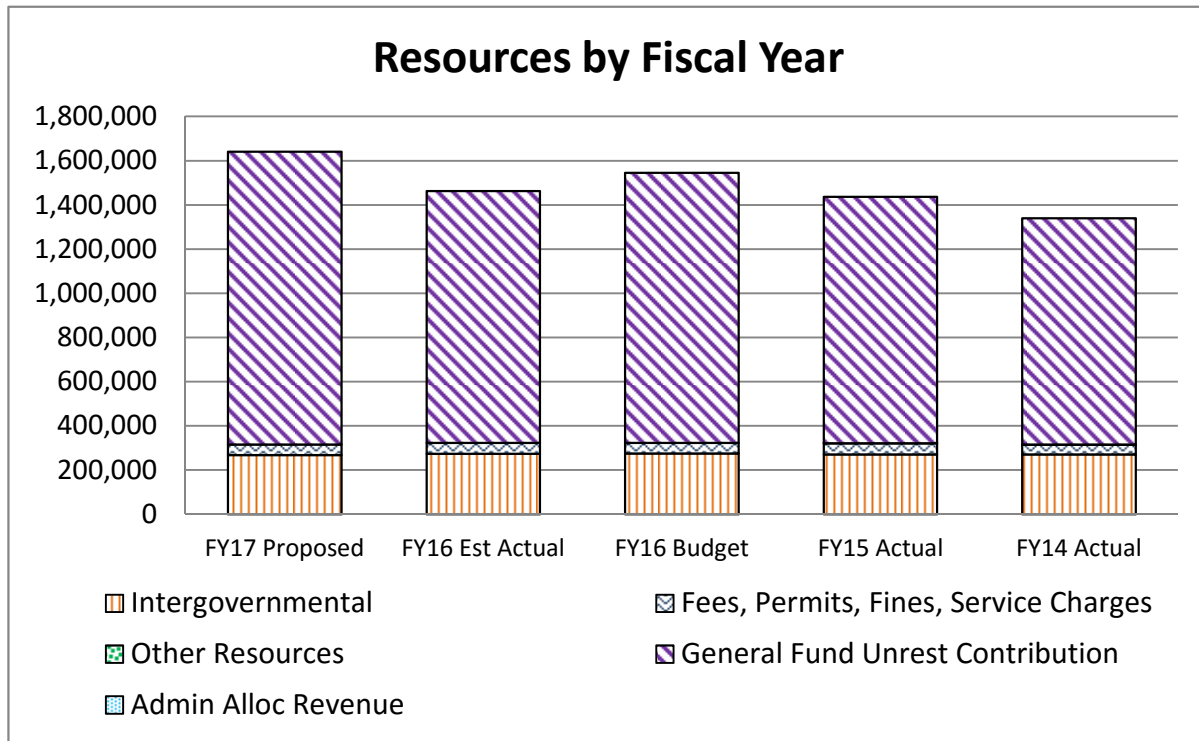
	FY17	FY16	FY16	FY15	FY14
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	268,862	274,162	276,250	271,102	270,840
Fees, Permits, Fines, Service Charges	47,500	48,906	47,500	51,186	44,363
Other Resources	0	0	0	447	1,679
<b>Current Year Restricted</b>	<b>316,362</b>	<b>323,068</b>	<b>323,750</b>	<b>322,735</b>	<b>316,882</b>
General Fund Operations Balancing	1,325,102	1,139,627	1,221,517	1,114,782	1,022,797
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>1,325,102</b>	<b>1,139,627</b>	<b>1,221,517</b>	<b>1,114,782</b>	<b>1,022,797</b>
<b>Total Available Resources</b>	<b>1,641,463</b>	<b>1,462,696</b>	<b>1,545,267</b>	<b>1,437,517</b>	<b>1,339,679</b>
<u>Expenditures</u>					
Salary	736,816	697,449	703,839	712,076	632,839
Benefits	431,659	383,274	436,101	338,100	340,323
PR Transfers (PERS Bond & Reserve)	74,448	75,585	84,428	81,820	79,209
<b>Personnel</b>	<b>1,242,923</b>	<b>1,156,308</b>	<b>1,224,368</b>	<b>1,131,995</b>	<b>1,052,371</b>
Materials & Services	59,763	47,787	56,587	40,101	45,374
<b>Program Budget</b>	<b>1,302,686</b>	<b>1,204,095</b>	<b>1,280,955</b>	<b>1,172,096</b>	<b>1,097,746</b>
Capital	80,000	74,289	80,000	81,811	75,242
Debt	0	0	0	0	0
Transfers Out (admin alloc)	258,777	184,312	184,312	183,610	166,691
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>1,641,463</b>	<b>1,462,696</b>	<b>1,545,267</b>	<b>1,437,517</b>	<b>1,339,679</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>1,641,463</b>	<b>1,462,696</b>	<b>1,545,267</b>	<b>1,437,517</b>	<b>1,339,679</b>

**Authorized Positions - Full Time Equivalents**

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	

# Resource and Expenditure Charts

General Fund Department: **Assessor's Dept**



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Assessor's Dept</b>								
					Rest Fees, Lic, Perm, Fines,			
8,825	12,832	7,500	5,461	100-02-00-3250	Assessor's Fees	0.00	7,500	7,500
35,538	38,354	40,000	31,307	100-02-00-3251	GIS Information Revenue	0.00	40,000	40,000
44,363	51,186	47,500	36,768		Rest Fees, Lic, Perm, Fines, Totals:	0.00	47,500	47,500
					Restr State/ Local Govt Grant/			
0	0	0	0	100-02-00-3510	GIS Grant	0.00	0	0
270,840	271,102	276,250	149,050	100-02-16-3619	A&T Grant	0.00	271,617	268,862
270,840	271,102	276,250	149,050		Restr State/ Local Govt Grant/ Totals:	0.00	271,617	268,862
					Other Resources (Restr)			
0	447	0	0	100-02-00-3100	Refund of Expenses	0.00	0	0
1,679	0	0	0	100-02-00-3122	Sale Surplus Assets	0.00	0	0
1,679	447	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>316,882</b>	<b>322,735</b>	<b>323,750</b>	<b>185,818</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>319,117</b>	<b>316,362</b>
<b>Expense</b>								
					Personal Services			
70,927	79,559	82,693	62,021	100-02-00-4001	Personnel-Admin	1.00	87,267	86,331
0	0	0	0	100-02-00-4002	Personnel-Appraisal	0.00	0	0
0	0	0	0	100-02-00-4004	Personnel-Cartography	0.00	0	0
72,289	88,311	0	0	100-02-00-4014	Chief Cartographer	0.00	0	0
65,373	71,403	75,697	55,657	100-02-00-4015	Office Manager II	1.00	78,333	77,480
0	0	0	0	100-02-00-4016	Property Appraiser I	0.00	0	0
57,263	62,282	52,610	41,638	100-02-00-4040	Sales Data Analyst	1.00	60,562	59,914
52,277	58,967	62,683	47,019	100-02-00-4041	GIS Programmer - Cartographer	1.00	68,416	67,689
0	0	0	0	100-02-00-4042	Cartographic Drafter	0.00	0	0
199,594	226,358	173,057	126,375	100-02-00-4043	Property Appraiser II	3.00	183,190	181,217
40,164	40,496	96,972	36,712	100-02-00-4044	Property Appraiser I	1.00	55,162	54,564
0	0	0	51,412	100-02-00-4045	Property Appraiser Trainee	2.00	99,924	95,081
35,709	40,102	72,505	32,121	100-02-00-4055	Assessment Clerk III	1.00	46,430	45,923
39,244	44,589	84,623	18,507	100-02-00-4056	Assessment Clerk II	0.00	0	0
0	0	0	42,001	100-02-00-4057	Assessment Clerk I	2.00	64,318	63,617
0	0	0	0	100-02-00-4085	Part Time GIS Help	0.00	0	0
0	10	3,000	185	100-02-00-4090	Overtime	0.00	5,000	5,000
81,398	88,602	86,242	27,727	100-02-00-4101	PERS ER	0.00	44,755	44,099
48,078	53,095	53,844	37,057	100-02-00-4102	FICA Tax	0.00	57,268	56,366
715	783	1,006	499	100-02-00-4103	Worker's Compensation Ins.	0.00	724	712
206,191	207,194	287,538	175,196	100-02-00-4104	Insurance Benefits	0.00	278,826	282,220
297	224	432	258	100-02-00-4105	WBF	0.00	374	368
3,646	(11,798)	7,038	3,934	100-02-00-4106	Unemployment Expense	0.00	3,743	3,684
0	0	0	24,769	100-02-00-4109	PERS EE 6%	0.00	44,916	44,209
973,162	1,050,176	1,139,940	783,086		Personal Services Totals:	13.00	1,179,206	1,168,475

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
190	0	0	0	100-02-00-4311	Materials and Services Cellular Phones	0.00	0	0
3,871	4,349	3,000	2,598	100-02-00-4321	Office Supplies and Expenses	0.00	3,000	3,000
4,318	3,788	5,000	1,044	100-02-00-4322	Copier Maintenance	0.00	4,000	4,000
20	153	250	0	100-02-00-4330	Drafting Supplies	0.00	100	100
373	194	1,500	312	100-02-00-4350	Appraisal Supplies	0.00	1,500	1,500
234	200	1,690	0	100-02-00-4402	BOPTA expenses	0.00	1,690	1,690
1,015	1,045	1,100	0	100-02-00-4525	Software BOPTA	0.00	1,135	1,135
1,377	1,312	5,000	3,337	100-02-00-4531	Computer Equip & Supplies	0.00	10,000	10,000
1,719	1,279	1,656	1,319	100-02-00-4588	GL and Property Insurance	0.00	1,838	1,838
1,693	1,700	3,000	1,020	100-02-00-4632	Appraisal Information	0.00	3,000	3,000
4,500	0	2,500	0	100-02-00-4633	GIS Mapping Services	0.00	1,500	1,500
7,817	7,350	7,500	7,350	100-02-00-4634	GIS Maint Expense	0.00	7,500	7,500
638	820	1,500	439	100-02-00-4710	Mileage	0.00	1,000	1,000
1,902	1,334	2,500	858	100-02-00-4711	Vehicle Fuel	0.00	1,500	1,500
12,791	12,791	12,791	12,791	100-02-00-4713	Vehicle Lease	0.00	13,000	13,000
215	80	1,000	831	100-02-00-4714	Vehicle Maintenance	0.00	2,000	2,000
0	0	0	0	100-02-00-4715	Auto Expense	0.00	0	0
2,503	3,420	5,000	4,265	100-02-00-4720	Conferences and Training	0.00	5,000	5,000
200	288	1,600	1,775	100-02-00-4730	Membership Dues	0.00	2,000	2,000
0	0	0	0	100-02-00-4841	Contract Temporary Services	0.00	0	0
45,374	40,101	56,587	37,940		Materials and Services Totals:	0.00	59,763	59,763
					Capital Outlay			
75,242	73,891	80,000	55,586	100-02-00-5071	A&T Computer Software-Orcats	0.00	80,000	80,000
0	7,920	0	0	100-02-00-5072	Mapping Computer Programs	0.00	0	0
75,242	81,811	80,000	55,586		Capital Outlay Totals:	0.00	80,000	80,000
					Transfers			
52,510	53,142	53,459	32,232	100-02-00-4107	PERS Bond	0.00	53,361	53,080
26,699	28,677	30,969	18,164	100-02-00-4108	PERS 822	0.00	32,938	21,368
166,691	183,610	184,312	138,234	100-02-00-4593	Administrative Allocation	0.00	258,777	258,777
245,900	265,429	268,740	188,629		Transfers Totals:	0.00	345,076	333,225
<b>1,339,679</b>	<b>1,437,517</b>	<b>1,545,267</b>	<b>1,065,241</b>		<b>EXPENDITURES TOTALS:</b>	<b>13.00</b>	<b>1,664,046</b>	<b>1,641,463</b>
<b>316,882</b>	<b>322,735</b>	<b>323,750</b>	<b>185,818</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>319,117</b>	<b>316,362</b>
<b>1,339,679</b>	<b>1,437,517</b>	<b>1,545,267</b>	<b>1,065,241</b>		<b>DEPT EXPENSES</b>	<b>13.00</b>	<b>1,664,046</b>	<b>1,641,463</b>
<b>(1,022,797)</b>	<b>(1,114,782)</b>	<b>(1,221,517)</b>	<b>(879,423)</b>		<b>Assessor's Dept Totals:</b>		<b>(1,344,928)</b>	<b>(1,325,102)</b>

# Tax Collection Office - General Fund 100-03

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

## FY 2016-2017 Highlights and Significant Changes

In the upcoming year, we will decrease budgeted commitment of staff time by .18 FTE relative last fiscal year. This represents a small shift of staffing resources of the combined Finance and Taxation Department (F&T) away from the Tax Office and a decline of 5.6% in the personnel budget compared to FY16. With the end of the furloughs, we anticipate being open to the public 5 days a week – a 20% increase over the last several years. Resources have been added to the budget to bring on a part-time temp service worker to support customer service needs at the counter and on the phone as well as help out with clerical duties.

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 \$175,000)
- Explore delivery of tax statements via email through a taxpayer opt-in system to reduce postage and printing costs in future tax cycles
- Document processes and procedures for continuity of operations purposes
- Assess the potential financial impact to taxing districts due to the changes in senior deferral rules and likelihood of properties in the program beginning the foreclosure process this year
- Enhance the Tax Office web page with more informational content and timely announcements
- Provide more tax information on the website for the public
- Reduce the amount of returned mail

Overall, the draw on unrestricted resources has increased by \$31,000 relative last year. The majority of the increase is due to administration allocation of almost \$23,000. We also anticipate a revenue decline of almost \$4,000 primarily due to lower expected fine and fee revenue this year.

## **FY 2015-2016 Accomplishments**

A refund to tax payers was done this year, an uncommon occurrence, due to the dissolution of the Columbia Health District. The refund was credited to 17,846 taxpayers and totaled \$92,080.67.

From July through February, the Tax Office processed 48,180 tax receipt transactions, an increase of 3.2% over last year during the same period. Of these, 9,488 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, a 5.5% increase over last year. During this tax year we processed 2,894 mailing address changes (more than doubling last year's address changes), identified 9 bankruptcies, sent 450 tax letters intent to warrant and processed 32 foreclosures. We expect to issue approximately 300 warrants before the fiscal year closes for tax payers with delinquent personal property tax accounts.

From a cash footprint perspective, the first eight months of last year resulted in \$14.9 million in mailed in tax payments processed through our scanner technology, \$28.2 million in payments made at the counter, \$2.1 million payments made at the St Helens Credit Union, \$402,957 web-based credit card or e-check payments and \$19.5 million in payments routed by mortgage services companies for a total of \$62.2 million in property tax paid by county tax payers. Total hours spent processing payments during our tax rush from Oct 27 – Nov 26 ,2015 was 645 hours or 18 total processing days which equates to 75 transactions per hour which is due to upgrading the scanner to be more efficient compared to 44 transactions per hour last year.

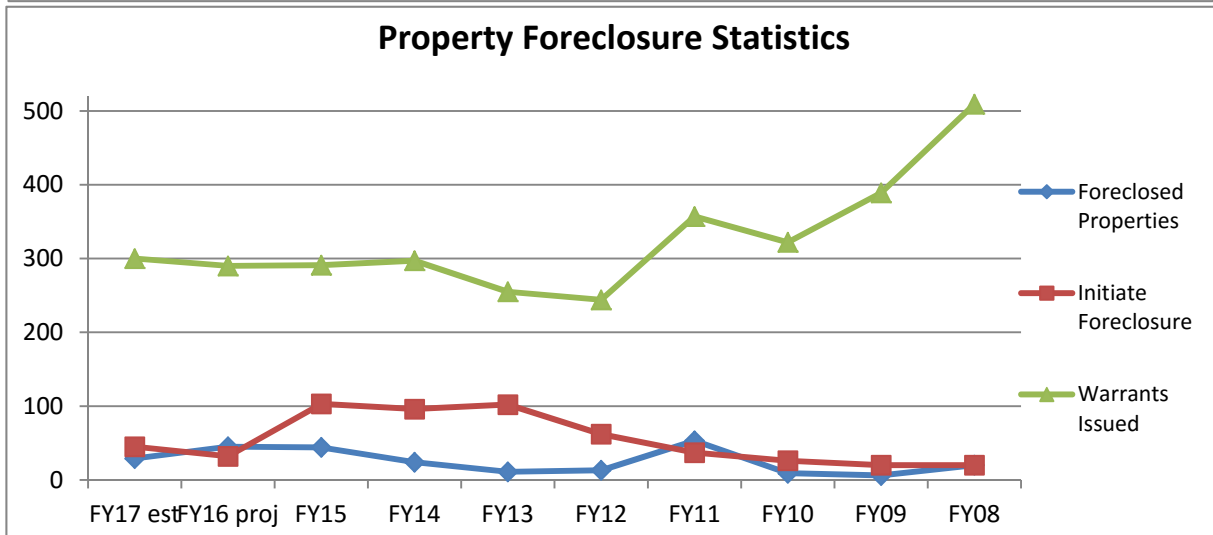
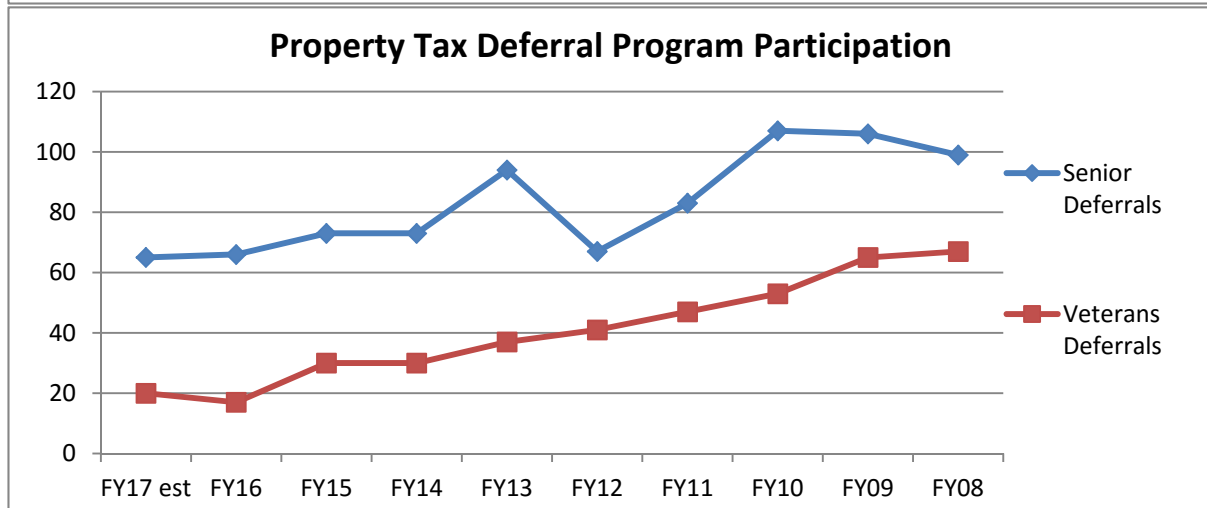
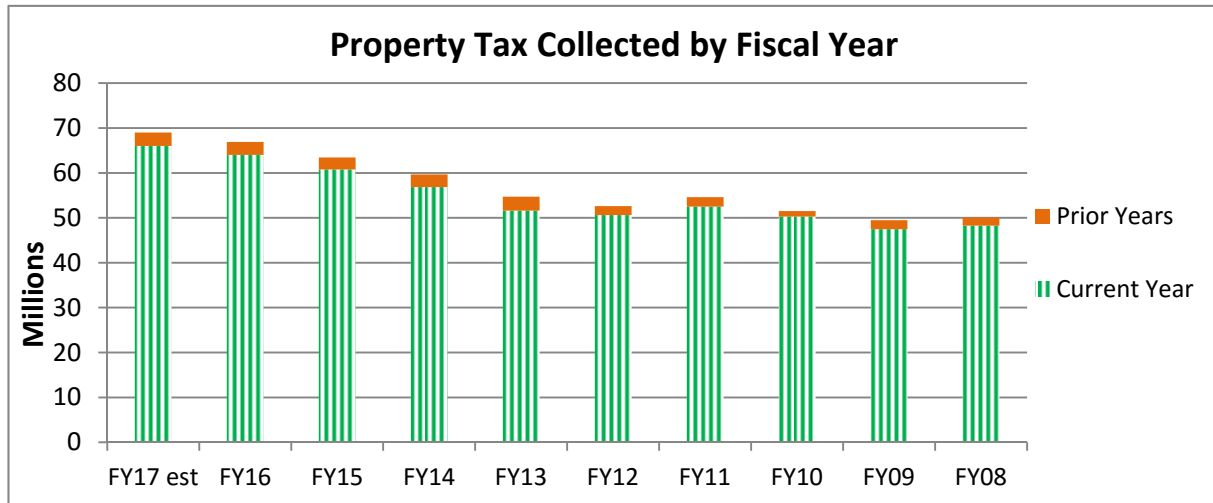
Given the sheer volume of dollars that come through the tax department each year, we continued to strengthen the internal controls in our operations. With the new receipting program and individual cash drawers, we balance every day at the close of business. We continued to utilize the check scanner to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

Another accomplishment during the fiscal year that is coming to a close includes the successful on-boarding of a new Tax Clerk.

# Tax Office

# Columbia County, Oregon

## Operating Indicators - Last 10 years





Columbia County

General Fund

Tax Office

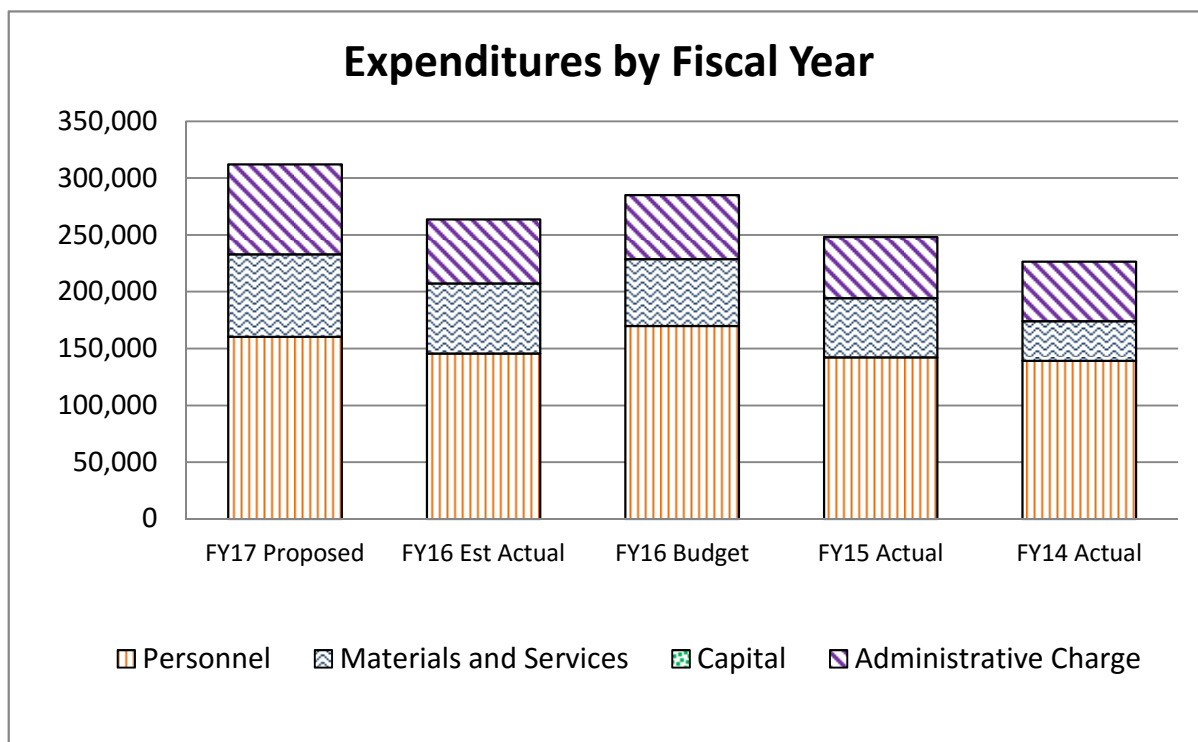
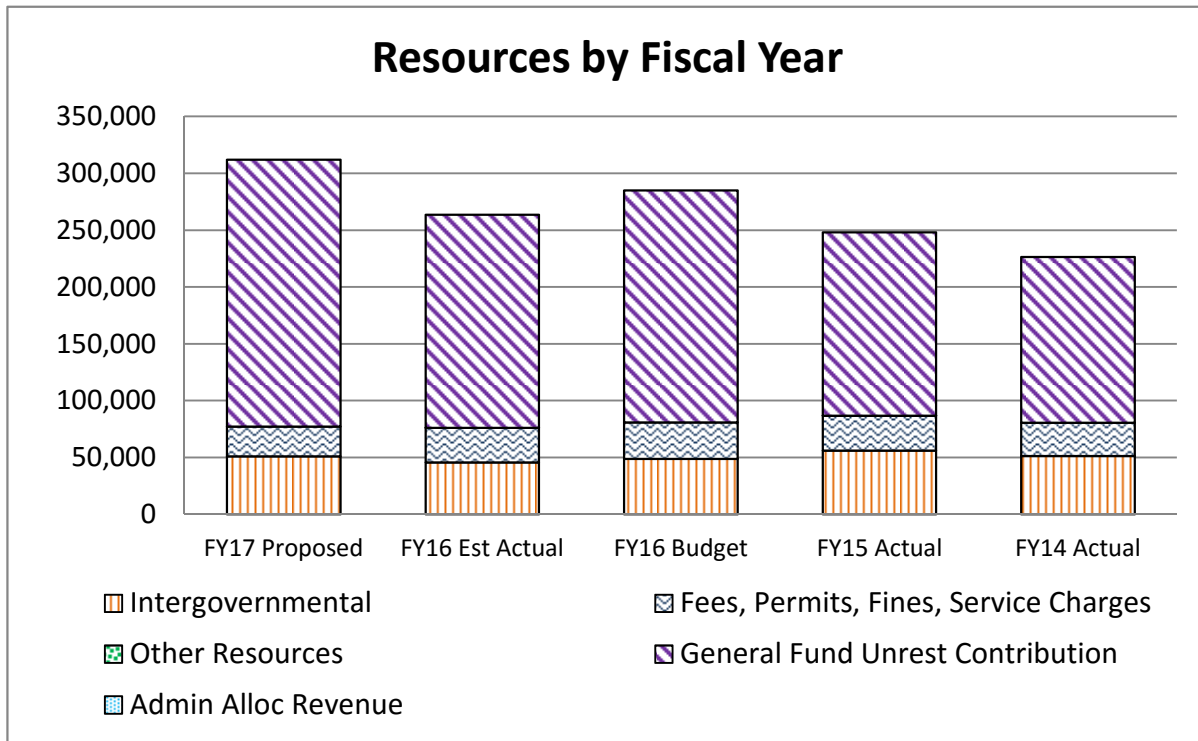
Account: 100-03

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	51,138	45,838	48,750	56,029	51,258
Fees, Permits, Fines, Service Charges	26,100	30,315	32,100	30,844	29,320
Other Resources	0	0	0	42	0
<b>Current Year Restricted</b>	<b>77,238</b>	<b>76,153</b>	<b>80,850</b>	<b>86,915</b>	<b>80,578</b>
General Fund Operations Balancing	234,973	187,601	204,216	161,403	146,043
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>234,973</b>	<b>187,601</b>	<b>204,216</b>	<b>161,403</b>	<b>146,043</b>
<b>Total Available Resources</b>	<b>312,211</b>	<b>263,754</b>	<b>285,066</b>	<b>248,317</b>	<b>226,621</b>
<b>Expenditures</b>					
Salary	93,466	91,730	99,280	82,961	79,385
Benefits	57,775	42,989	59,193	49,332	49,647
PR Transfers (PERS Bond & Reserve)	9,191	10,920	11,504	10,145	10,097
<b>Personnel</b>	<b>160,432</b>	<b>145,638</b>	<b>169,977</b>	<b>142,439</b>	<b>139,130</b>
Materials & Services	72,500	61,827	58,800	51,954	35,003
<b>Program Budget</b>	<b>232,932</b>	<b>207,465</b>	<b>228,777</b>	<b>194,393</b>	<b>174,133</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	79,279	56,289	56,289	53,924	52,488
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>312,211</b>	<b>263,754</b>	<b>285,066</b>	<b>248,317</b>	<b>226,621</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>312,211</b>	<b>263,754</b>	<b>285,066</b>	<b>248,317</b>	<b>226,621</b>

Authorized Positions - Full Time Equivalents	
FY17 (no furloughs)	1.65
FY16 (8 furlough days)	1.83
FY15 (12 furlough days)	1.77
FY14 (26 furlough days)	1.59
FY13 (26 furlough days)	1.59
FY12 (26 furlough days)	1.35
FY11 (4 furlough days)	1.55

# Resource and Expenditure Charts

## General Fund Department: Tax Office



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Tax Office</b>								
					Rest Fees, Lic, Perm, Fines,			
0	1,124	1,100	1,100	100-03-00-3250	Data Processing Fees	0.00	1,100	1,100
29,320	29,719	31,000	20,452	100-03-00-3255	Tax Collection Fees	0.00	25,000	25,000
29,320	30,844	32,100	21,552		Rest Fees, Lic, Perm, Fines, Totals:	0.00	26,100	26,100
					Restr State/ Local Govt Grant/ A&T Grant			
51,258	56,029	48,750	30,429	100-03-16-3619		0.00	48,383	51,138
51,258	56,029	48,750	30,429		Restr State/ Local Govt Grant/ Totals:	0.00	48,383	51,138
					Other Resources (Restr)			
0	42	0	0	100-03-00-3100	Refund of Expenses	0.00	0	0
0	42	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>80,578</b>	<b>86,915</b>	<b>80,850</b>	<b>51,981</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>74,483</b>	<b>77,238</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
9,721	5,229	5,705	4,183	100-03-00-4002	Director, Finance and Taxation	0.05	5,935	5,873
0	0	0	0	100-03-00-4004	Accounting Clerk	0.00	0	0
0	0	0	0	100-03-00-4006	Tax Collector	0.00	0	0
0	20,828	57,160	40,947	100-03-00-4011	Tax Collector	0.75	54,421	53,838
42,233	29,550	0	0	100-03-00-4013	Administrator, Tax & Grants	0.00	0	0
0	0	0	0	100-03-00-4015	Tax Personnel	0.00	0	0
2,103	2,353	2,571	1,835	100-03-00-4050	Accountant I	0.05	2,582	2,554
0	23,446	28,968	1,306	100-03-00-4056	Accounting Clerk II	0.05	1,944	1,923
23,294	0	0	14,847	100-03-00-4057	Accounting Clerk I	0.75	24,039	23,778
1,849	1,541	3,375	1,430	100-03-00-4085	Extra Help	0.00	2,500	2,500
185	15	1,500	253	100-03-00-4090	Overtime	0.00	3,000	3,000
10,219	11,084	13,598	4,856	100-03-00-4101	PERS ER	0.00	7,496	7,418
8,025	6,440	7,595	5,067	100-03-00-4102	FICA Tax	0.00	7,223	7,150
85	90	142	70	100-03-00-4103	Worker's Compensation Ins.	0.00	91	90
30,814	33,041	36,806	14,854	100-03-00-4104	Insurance Benefits	0.00	19,272	37,145
45	35	59	37	100-03-00-4105	WBF	0.00	47	47
459	(1,359)	993	514	100-03-00-4106	Unemployment Insurance	0.00	472	467
0	0	0	3,117	100-03-00-4109	PERS EE 6%	0.00	5,515	5,458
129,033	132,294	158,473	93,315		Personal Services Totals:	1.65	134,537	151,241
Materials and Services								
0	39	4,000	1,539	100-03-00-4320	Postage	0.00	4,000	4,000
334	297	500	572	100-03-00-4321	Office Supplies and Expenses	0.00	600	600
112	284	250	346	100-03-00-4322	Copier Maintenance	0.00	200	700
1,385	1,210	1,500	1,210	100-03-00-4323	Machine Maint & Repair	0.00	1,500	1,500
0	1,144	2,000	0	100-03-00-4520	Accounting Software	0.00	2,000	2,000
536	210	500	494	100-03-00-4522	Small Equipment	0.00	500	500
121	0	200	95	100-03-00-4550	Reference Materials	0.00	100	100
8,750	22,800	25,000	16,400	100-03-00-4551	Foreclosure Lien Holder Search	0.00	16,250	16,250
892	1,060	1,000	910	100-03-00-4553	Microfiche Services	0.00	1,200	1,200
3,412	2,068	2,000	3,949	100-03-00-4554	Tax Statement Printing	0.00	5,000	5,000
14,804	16,429	14,500	12,825	100-03-00-4555	Tax Statment Mailing Service	0.00	15,000	15,000
200	50	200	150	100-03-00-4588	Fidelity Bond-Tax Collector	0.00	200	200
1,818	746	2,000	561	100-03-00-4701	Advertising	0.00	2,000	2,000
72	94	0	0	100-03-00-4705	Banking Services	0.00	0	0
437	164	1,000	338	100-03-00-4710	Mileage	0.00	300	300
1,986	1,390	4,000	2,463	100-03-00-4720	Conferences and Training	0.00	4,000	4,000
145	213	150	135	100-03-00-4730	Membership Dues	0.00	150	150
0	3,756	0	3,457	100-03-00-4841	Contract Temporary Services	0.00	19,000	19,000
35,003	51,954	58,800	45,444		Materials and Services Totals:	0.00	72,000	72,500
Capital Outlay								
0	0	0	0	100-03-00-5011	Tax Processing Equipment	0.00	0	0
0	0	0	0		Capital Outlay Totals:	0.00	0	0
Transfers								
6,695	6,576	7,284	4,063	100-03-00-4107	PERS Bond	0.00	6,552	6,553
3,403	3,569	4,220	2,285	100-03-00-4108	PERS 822	0.00	4,044	2,638
52,488	53,924	56,289	42,217	100-03-00-4593	Administrative Allocation	0.00	79,279	79,279
62,585	64,069	67,793	48,566		Transfers Totals:	0.00	89,876	88,470
<b>226,621</b>	<b>248,317</b>	<b>285,066</b>	<b>187,324</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.65</b>	<b>296,413</b>	<b>312,212</b>
<b>80,578</b>	<b>86,915</b>	<b>80,850</b>	<b>51,981</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>74,483</b>	<b>77,238</b>
<b>226,621</b>	<b>248,317</b>	<b>285,066</b>	<b>187,324</b>		<b>DEPT EXPENSES</b>	<b>1.65</b>	<b>296,413</b>	<b>312,212</b>
<b>(146,043)</b>	<b>(161,403)</b>	<b>(204,216)</b>	<b>(135,343)</b>		<b>Tax Office Totals:</b>		<b>(221,930)</b>	<b>(234,973)</b>

## County Clerks Office - General Fund 100-04

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

### **FY2016-2017 Highlights and Significant Changes**

We anticipate the Courthouse to be re-opened to the public on Fridays starting in FY17 which will mean being open to record documents five, as opposed to four, days a week.

We hope to start e-recording this fiscal year and will continue to follow all Oregon State Statutes regarding recording.

We will look into taking passport photos in the Clerk's office.

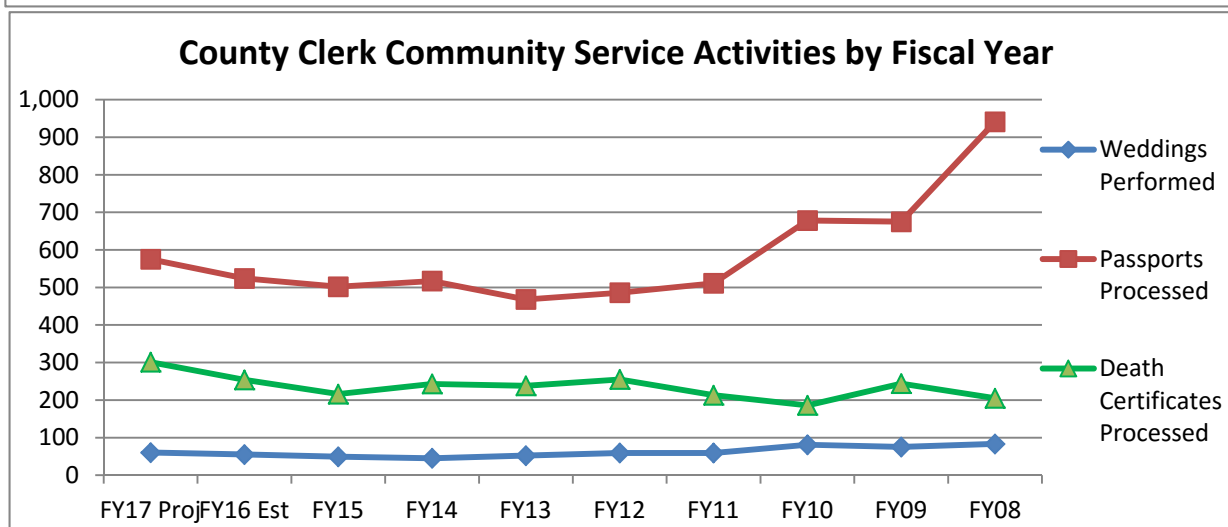
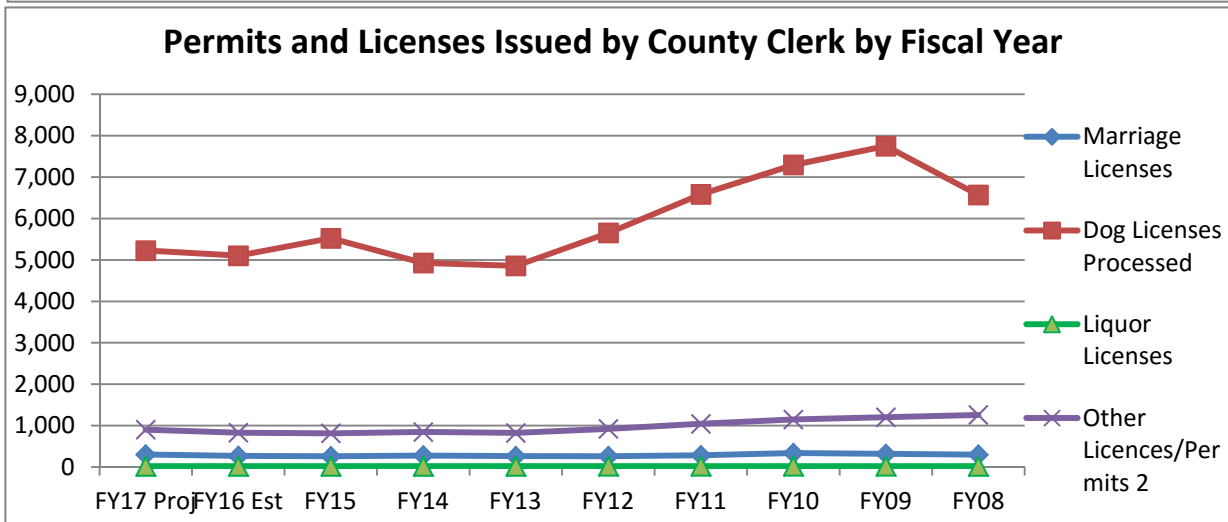
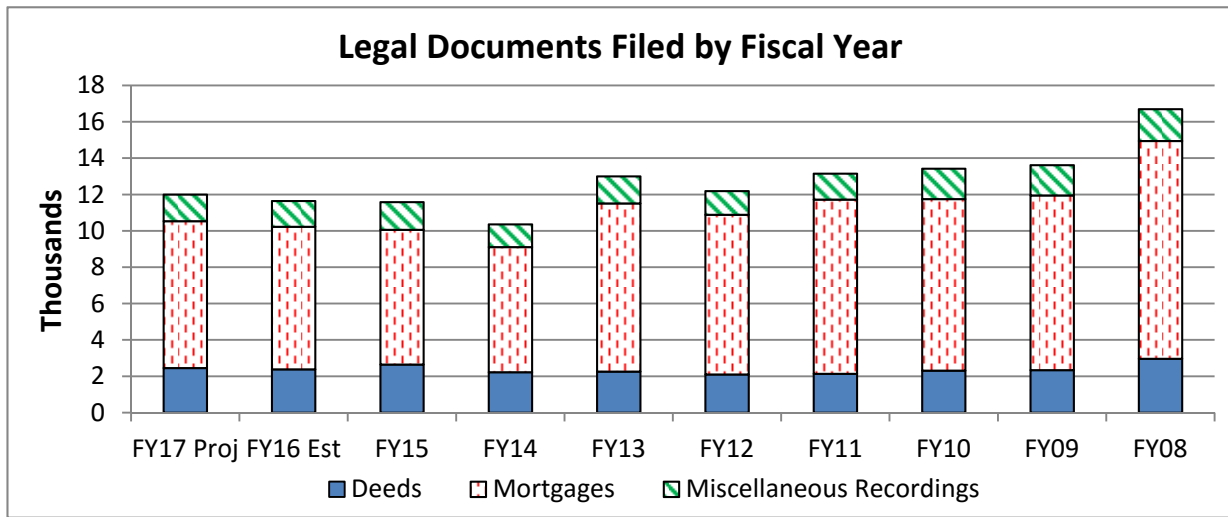
### **FY 2015-2016 Accomplishments**

We successfully transferred St Helens Dog licensing to Columbia County.

# County Clerk

# Columbia County, Oregon

## Operating Indicators - Last 10 years



Columbia County                      General Fund                      County Clerk                      Account: 100-04

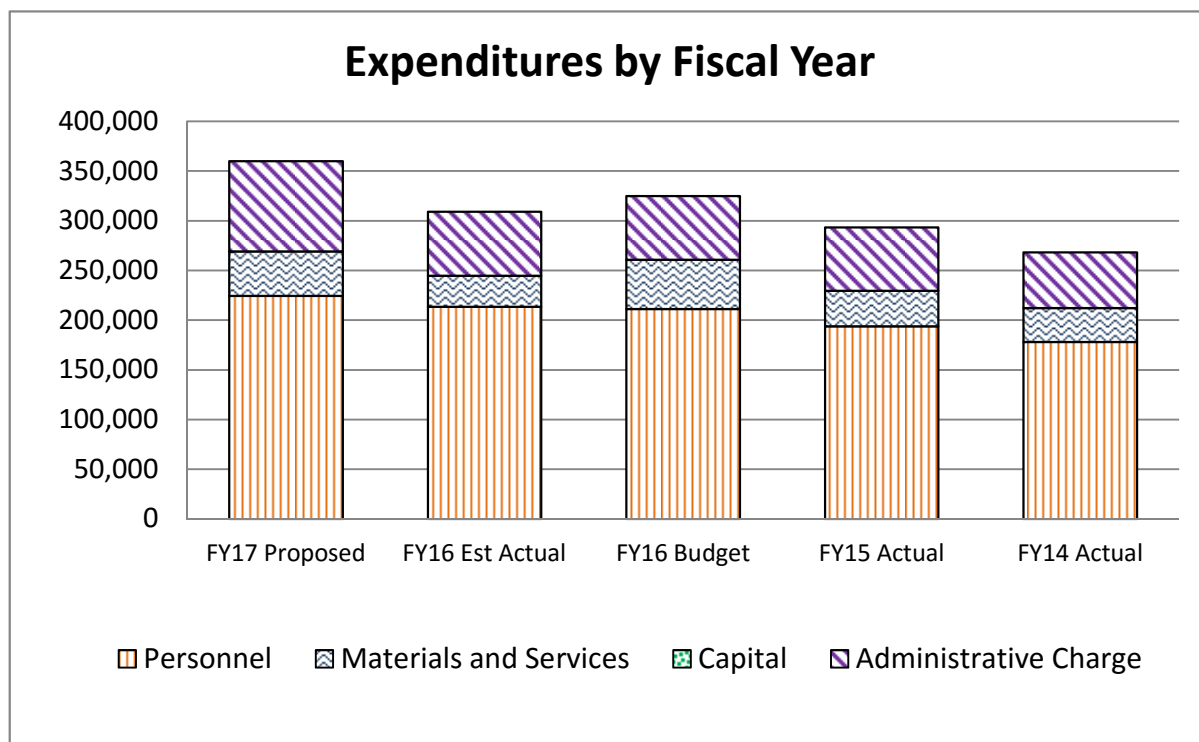
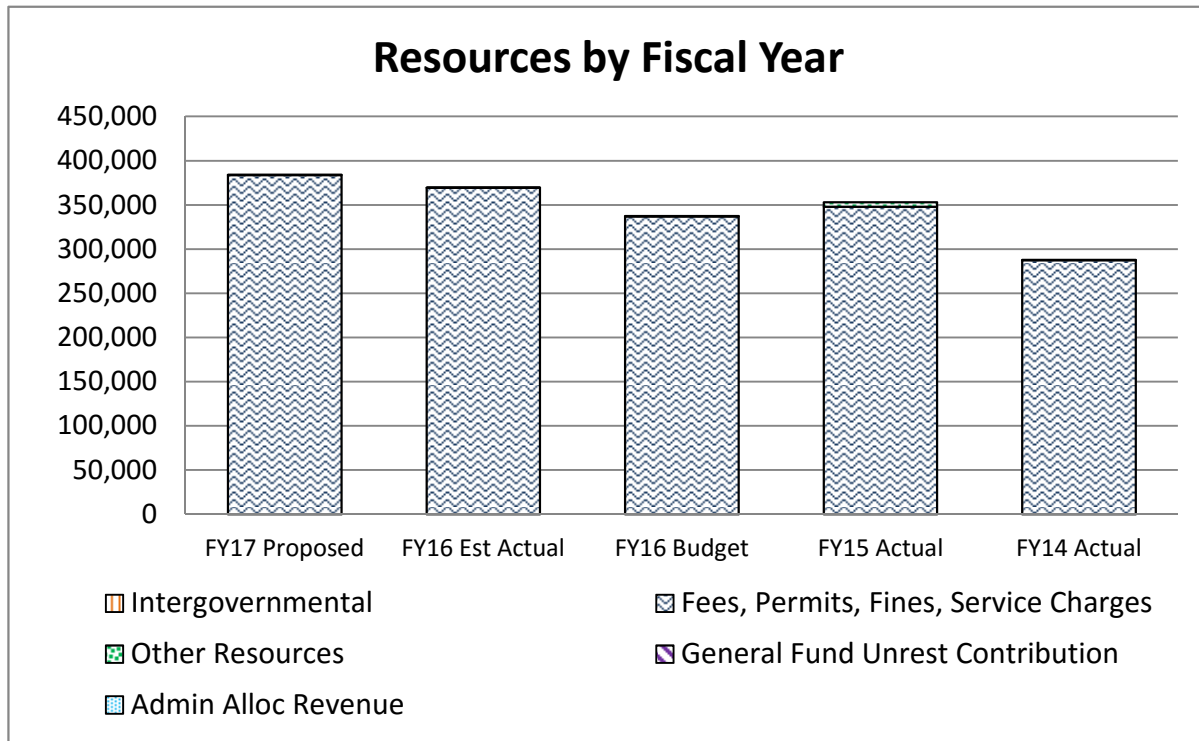
Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance*	31,296	28,678	24,386	25,335	21,509
<b>Total Beginning Balance</b>	<b>31,296</b>	<b>28,678</b>	<b>24,386</b>	<b>25,335</b>	<b>21,509</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	383,866	369,636	337,250	348,009	287,780
Other Resources	150	163	100	5,209	137
<b>Current Year Restricted</b>	<b>384,016</b>	<b>369,799</b>	<b>337,350</b>	<b>353,218</b>	<b>287,917</b>
General Fund Operations Balancing	-55,470	-60,723	-36,773	-59,852	-19,841
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>-55,470</b>	<b>-60,723</b>	<b>-36,773</b>	<b>-59,852</b>	<b>-19,841</b>
<b>Total Available Resources</b>	<b>359,841</b>	<b>337,754</b>	<b>324,964</b>	<b>318,701</b>	<b>289,585</b>
<b>Expenditures</b>					
Salary	143,373	132,090	132,836	123,879	111,311
Benefits	67,857	66,285	63,671	55,483	53,116
PR Transfers (PERS Bond & Reserve)	13,110	15,122	14,707	14,531	13,822
<b>Personnel</b>	<b>224,340</b>	<b>213,497</b>	<b>211,213</b>	<b>193,894</b>	<b>178,249</b>
Materials & Services	44,750	31,328	49,500	35,660	33,899
<b>Program Budget</b>	<b>269,090</b>	<b>244,825</b>	<b>260,713</b>	<b>229,553</b>	<b>212,148</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	90,752	64,251	64,251	63,813	55,927
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>359,841</b>	<b>309,076</b>	<b>324,964</b>	<b>293,366</b>	<b>268,076</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>359,841</b>	<b>309,076</b>	<b>324,964</b>	<b>293,366</b>	<b>268,076</b>

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

Authorized Positions - Full Time Equivalents	
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

## Resource and Expenditure Charts

General Fund Department: **County Clerk**



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



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Clerk's Office</b>								
Restricted Fund Balance								
21,509	25,335	24,386	28,678	100-04-01-3004	Clerk Recording Fund	0.00	30,796	31,296
21,509	25,335	24,386	28,678		Restricted Fund Balance Totals:	0.00	30,796	31,296
Unrest Fees, Lic, Perm, Fines,								
239,570	289,693	280,000	235,211	100-04-00-3250	Clerk's Fees	0.00	300,000	318,150
11,095	11,528	10,000	9,954	100-04-00-3251	Document Charges	0.00	11,000	11,000
3,884	4,262	4,000	3,479	100-04-00-3252	Clerk's 5% of Surveyor Fees	0.00	4,200	4,200
17,520	17,250	22,000	19,690	100-04-00-3253	Death Certificates	0.00	27,000	27,000
0	0	0	0	100-04-00-3254	Affidavit of Exemptn Fee	0.00	0	0
444	475	100	450	100-04-00-3255	Liquor Licenses	0.00	100	100
3,849	4,226	4,000	3,479	100-04-00-3256	GIS Handling Fee	0.00	4,200	4,200
6,894	15,519	12,500	13,987	100-04-00-3257	Clerk's Dog License Fee	0.00	14,000	14,000
283,256	342,952	332,600	286,249		Unrest Fees, Lic, Perm, Fines, Totals:	0.00	360,500	378,650
Rest Fees, Lic, Perm, Fines,								
0	0	0	0	100-04-01-3254	A&T restricted	0.00	0	0
4,335	4,902	4,500	3,876	100-04-01-3257	A&T 5% Recording Fee	0.00	4,500	5,000
4,335	4,902	4,500	3,876		Rest Fees, Lic, Perm, Fines, Totals:	0.00	4,500	5,000
Rest Fee,Srvce Chrg (Stat/Loc)								
188	156	150	563	100-04-00-3041	ATM service fee	0.00	216	216
188	156	150	563		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	216	216
Other Resources (Restr)								
15	5,074	0	30	100-04-00-3100	Reimb of Exps	0.00	0	0
122	136	100	111	100-04-01-3020	Records Interest	0.00	150	150
137	5,209	100	141		Other Resources (Restr) Totals:	0.00	150	150
<b>309,426</b>	<b>378,554</b>	<b>361,736</b>	<b>319,506</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>396,162</b>	<b>415,312</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
68,628	74,756	77,731	58,288	100-04-00-4001	Personnel	1.00	82,035	81,141
37,321	41,931	44,871	33,481	100-04-00-4052	Administrative Assistant	1.00	48,628	48,107
5,060	7,193	0	5,936	100-04-00-4057	Clerk I	0.00	0	0
302	0	10,234	2,661	100-04-00-4085	Temp Help	0.46	13,626	13,626
0	0	0	74	100-04-00-4090	Overtime	0.00	500	500
14,178	15,983	17,657	8,202	100-04-00-4101	PERS ER	0.00	10,954	10,835
8,488	9,256	10,162	7,486	100-04-00-4102	FICA Tax	0.00	11,076	10,968
136	137	190	94	100-04-00-4103	Worker's Compensation Ins.	0.00	140	139
29,608	31,872	34,260	25,854	100-04-00-4104	Insurance Benefits	0.00	37,342	37,342
61	51	74	54	100-04-00-4105	WBF	0.00	72	72
647	(1,815)	1,328	782	100-04-00-4106	Unemployment Insurance	0.00	724	717
0	0	0	6,005	100-04-00-4109	PERS EE 6%	0.00	7,870	7,785
164,427	179,363	196,506	148,917		<b>Personal Services Totals:</b>	2.46	212,967	211,230
Materials and Services								
0	0	0	0	100-04-00-4320	Fedex Passport Expense	0.00	0	0
668	2,164	2,000	451	100-04-00-4321	Supplies	0.00	200	200
1,171	1,610	2,050	1,381	100-04-00-4322	Copier Maintenance	0.00	2,400	2,400
21,979	16,850	21,300	13,097	100-04-00-4520	Clerk's System Annual Maint	0.00	17,100	17,100
3,478	0	3,000	1,934	100-04-00-4522	Small Equipment	0.00	3,000	3,000
0	7,048	0	0	100-04-00-4525	Software	0.00	0	0
0	0	0	0	100-04-00-4530	Medical Invest. & Assistants	0.00	0	0
235	252	1,000	0	100-04-00-4531	Fees & Exp-Med Investigator	0.00	1,000	1,000
1,067	740	1,500	0	100-04-00-4634	Book Binding & Repair	0.00	1,500	1,500
157	159	600	374	100-04-00-4710	Mileage	0.00	800	800
996	953	1,200	1,371	100-04-00-4720	Conferences and Training	0.00	1,400	1,400
250	302	350	250	100-04-00-4730	Membership Dues	0.00	350	350
3,263	3,967	6,000	1,253	100-04-00-4740	Film and Supplies	0.00	5,000	5,000
2	(1)	0	0	100-04-00-4901	Misc	0.00	0	0
632	0	500	181	100-04-01-4635	Equipment Repair	0.00	2,000	2,000
0	1,616	10,000	942	100-04-01-4870	Recording Fund Expenses	0.00	10,000	10,000
33,899	35,660	49,500	21,235		<b>Materials and Services Totals:</b>	0.00	44,750	44,750
Transfers								
9,161	9,397	9,312	7,454	100-04-00-4107	PERS Bond	0.00	9,349	9,347
4,662	5,134	5,394	4,207	100-04-00-4108	PERS 822	0.00	5,771	3,763
55,927	63,813	64,251	48,188	100-04-00-4593	Administrative Allocation	0.00	90,752	90,752
69,750	78,344	78,957	59,849		<b>Transfers Totals:</b>	0.00	105,872	103,861
<b>268,076</b>	<b>293,366</b>	<b>324,964</b>	<b>230,002</b>		<b>EXPENDITURES TOTALS:</b>	<b>2.46</b>	<b>363,590</b>	<b>359,841</b>
<b>309,426</b>	<b>378,554</b>	<b>361,736</b>	<b>319,506</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>396,162</b>	<b>415,312</b>
<b>268,076</b>	<b>293,366</b>	<b>324,964</b>	<b>230,002</b>		<b>DEPT EXPENSES</b>	<b>2.46</b>	<b>363,590</b>	<b>359,841</b>
<b>41,351</b>	<b>85,188</b>	<b>36,773</b>	<b>89,504</b>		<b>Clerk's Office Totals:</b>		<b>32,572</b>	<b>55,470</b>

## Elections - General Fund 100-05

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

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

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

### FY 2016-2017 Highlights and Significant Changes

**The November 8 General Election.** This election will be a large and complex election, probably the largest so far. It is a Presidential and Gubernatorial election. Voter interest is extremely high and Oregon Motor Voter (OMV) will have moved into a 2<sup>nd</sup> more in depth and expansive phase of registering new or updating lapsed voters into the voter rolls. The voter registration will be at an all-time high at this point and this will directly result in outbound ballot cost and potentially ballot return (dependent on voter engagement: i.e. turnout). To add local influence to voter interest, there could potentially be two local county wide initiatives on this ballot (petition 15-1 Sustainable Energy and 15-4 CCRider remain active petitions that the Chief petitioners have had indicated would target the Nov 8 election).

**May 16 District Election.** Despite having a much lower turnout than the General election, this election has complexities and challenges in its own right. Because of the number and diversity of the local governments involved, there will be many ballot styles (ballots are tailored to a particular voter's physical address and districts they are eligible to vote in. Each possible combination is called a ballot style). This election will be a county wide election with an eligible voter pool that will only slightly under the levels of the General and as a result a similar outbound ballot cost.

**Oregon Motor Voter / Oregon Motor Voter phase 2.** The "motor voter" bill took effect January 1, 2016. The first phase which began 1 January is a "going forward" phase which either registered eligible Oregonians into the voter rolls or updated lapsed Oregon voters as they initiated certain actions with the DMV. Since January 1, Voter registration for Columbia County has increased 4.4%.

Phase 2 will begin in June 2016 and will consist of “reaching back” into three years of DMV data and incorporating those people into the Voter rolls. This could be a very dramatic increase in registration activity.

Oregon Secretary of State  
Elections Division 

Potential New Voters Report

ERIC to DMV Comparison

County	ERIC	Current Active	Potential Total	% Potential Increase	01/01/2013-01/07/2015	Current Active	Potential Total	% Potential Increase
Baker	3,549	9,840	13,389	36.07%	1,260	9,840	11,100	12.80%
Benton	12,775	51,832	64,607	24.65%	4,342	51,832	56,174	8.38%
Clackamas	87,424	231,778	319,202	37.72%	32,791	231,778	264,569	14.15%
Clatsop	9,259	20,945	30,204	44.21%	3,085	20,945	24,030	14.73%
Columbia	12,829	28,595	41,424	44.86%	4,817	28,595	33,412	16.85%
Coos	18,179	33,815	51,994	53.76%	6,111	33,815	39,926	18.07%
Crook	5,548	12,336	17,884	44.97%	1,896	12,336	14,232	15.37%
Curry	6,969	13,215	20,184	52.74%	2,094	13,215	15,309	15.85%
Deschutes	39,128	100,867	139,995	38.79%	11,911	100,867	112,778	11.81%
Douglas	28,870	60,252	89,122	47.92%	9,538	60,252	69,790	15.83%
Gilliam	357	1,185	1,542	30.13%	147	1,185	1,332	12.41%
Grant	1,460	4,374	5,834	33.38%	635	4,374	5,009	14.52%
Harney	1,556	4,160	5,716	37.40%	685	4,160	4,845	16.47%
Hood River	6,465	11,524	17,989	56.10%	1,550	11,524	13,074	13.45%
Jackson	51,667	120,438	172,105	42.90%	15,718	120,438	136,156	13.05%
Jefferson	7,284	10,189	17,473	71.49%	2,205	10,189	12,394	21.64%
Josephine	21,784	51,320	73,104	42.45%	6,231	51,320	57,551	12.14%
Klamath	18,253	33,350	51,603	54.73%	5,244	33,350	38,594	15.72%
Lake	1,975	4,101	6,076	48.16%	458	4,101	4,559	11.17%
Lane	78,847	209,024	287,871	37.72%	27,017	209,024	236,041	12.93%
Lincoln	13,336	27,120	40,456	49.17%	3,854	27,120	30,974	14.21%
Linn	29,683	65,109	94,792	45.59%	9,693	65,109	74,802	14.89%
Malheur	9,235	11,918	21,153	77.49%	2,189	11,918	14,107	18.37%

Increased voter registration and new registration activity require added cost and resources in the form of labor hours to register and maintain, correspondence, postage. As an added data stream used in parallel with other methods of receiving update information, this increased voter count does not seem to be coming with a linear resource cost. Correspondence activity (voter notification cards) and duplicate information has increased at a disproportionate amount to net gain.

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

Efforts are under way to modernize the elections office and obtain an ESS 450 tabulation device. The current model 650 is approaching obsolescence and the technology supporting it

(electronic media/printers) has already approached the point where, while it may be commercially available, it is longer being manufactured or supported and becoming expensive to procure.

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

## **FY 2015-2016 Accomplishments**

The following elections were carried out:

- **November 3 2015 Special Election:**  
City of Scappoose measures 5-247 & 5-248
- **November 17 2015 Recall Election**  
City of Clatskanie
- **February 23 2016 Recall Election**  
Columbia River PUD
- **May 17 Primary Election**  
In progress.

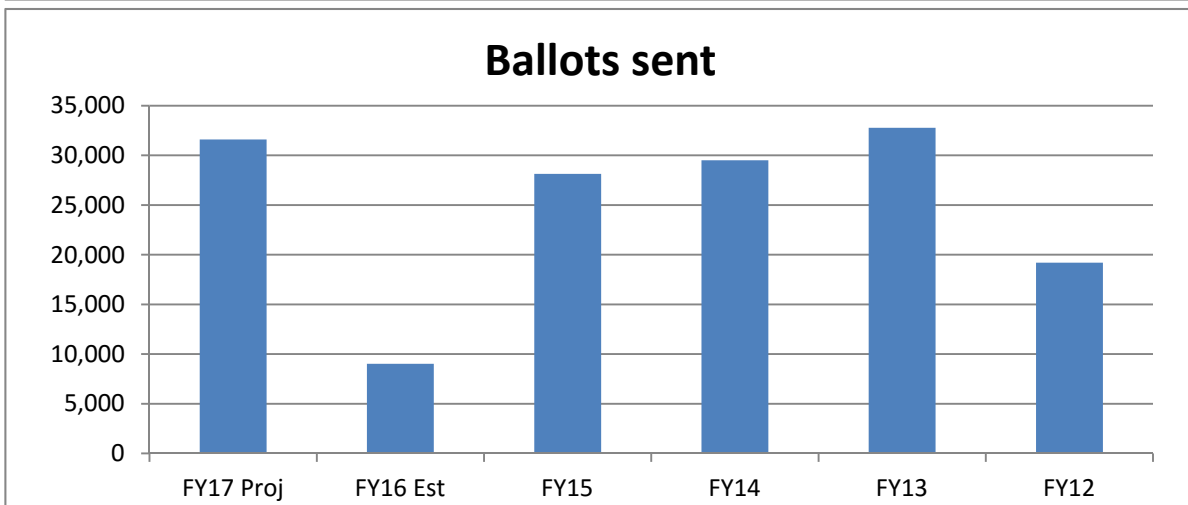
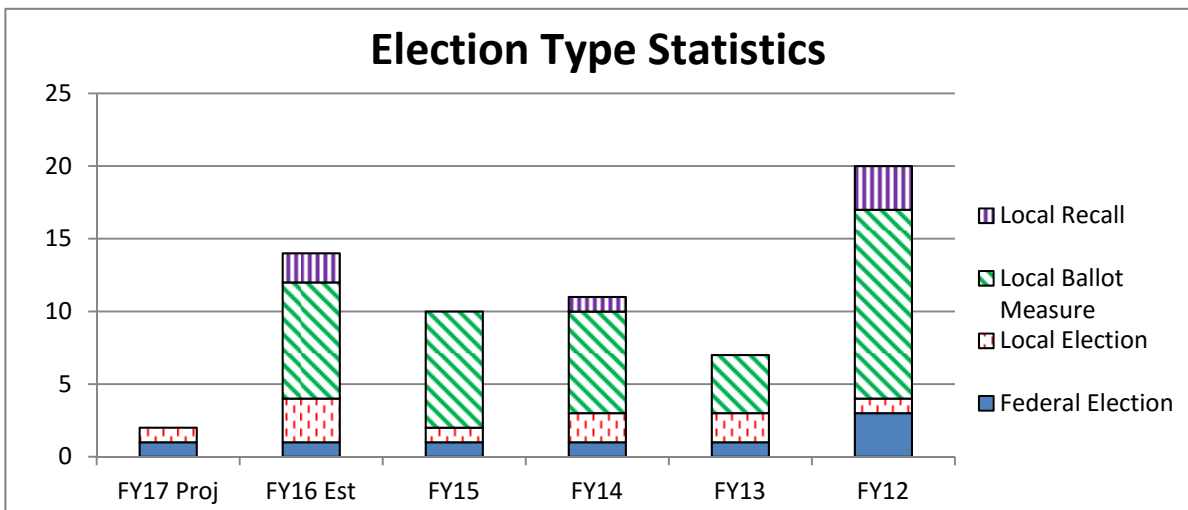
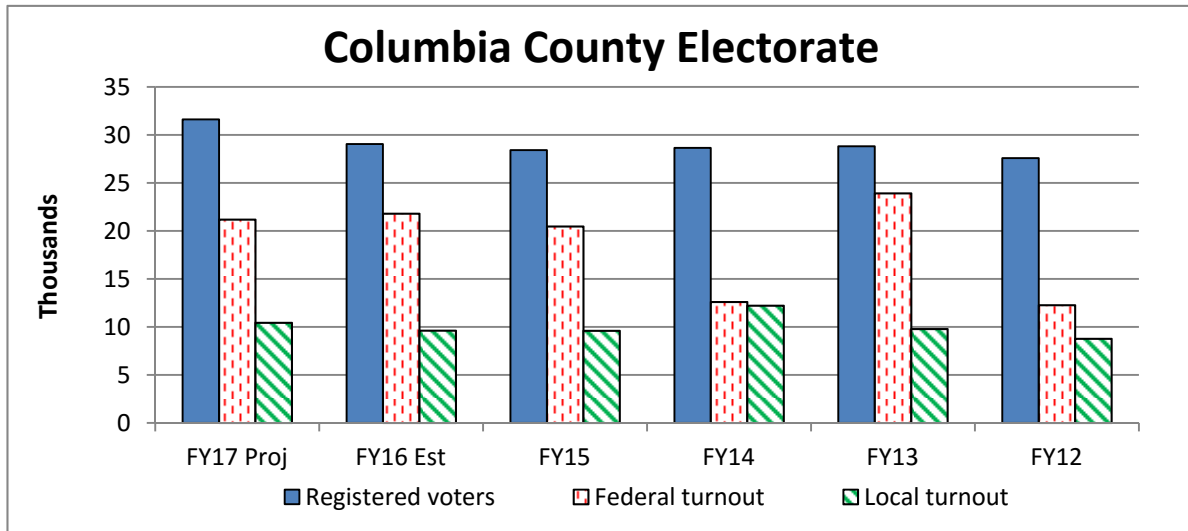
Voter registration / outbound ballots will be in excess of 30,200

Phase 1 Oregon Motor Voter law implemented.

# County Clerk: Elections

# Columbia County, Oregon

## Operating Indicators



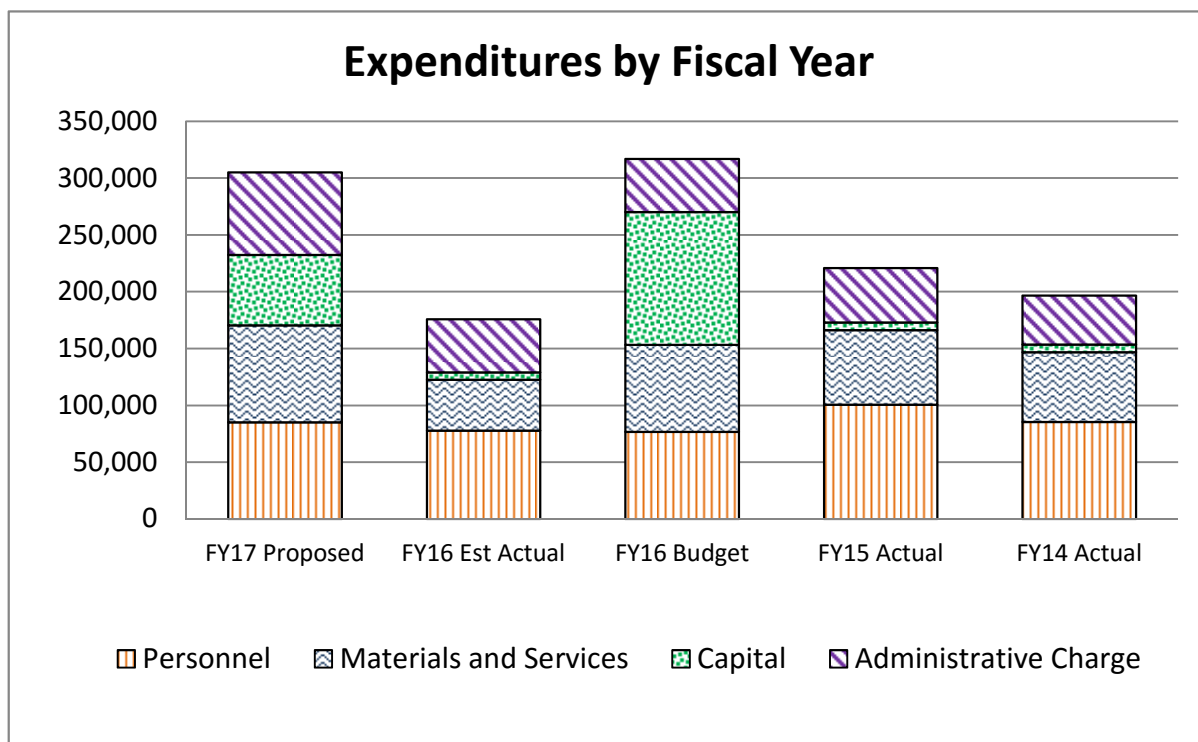
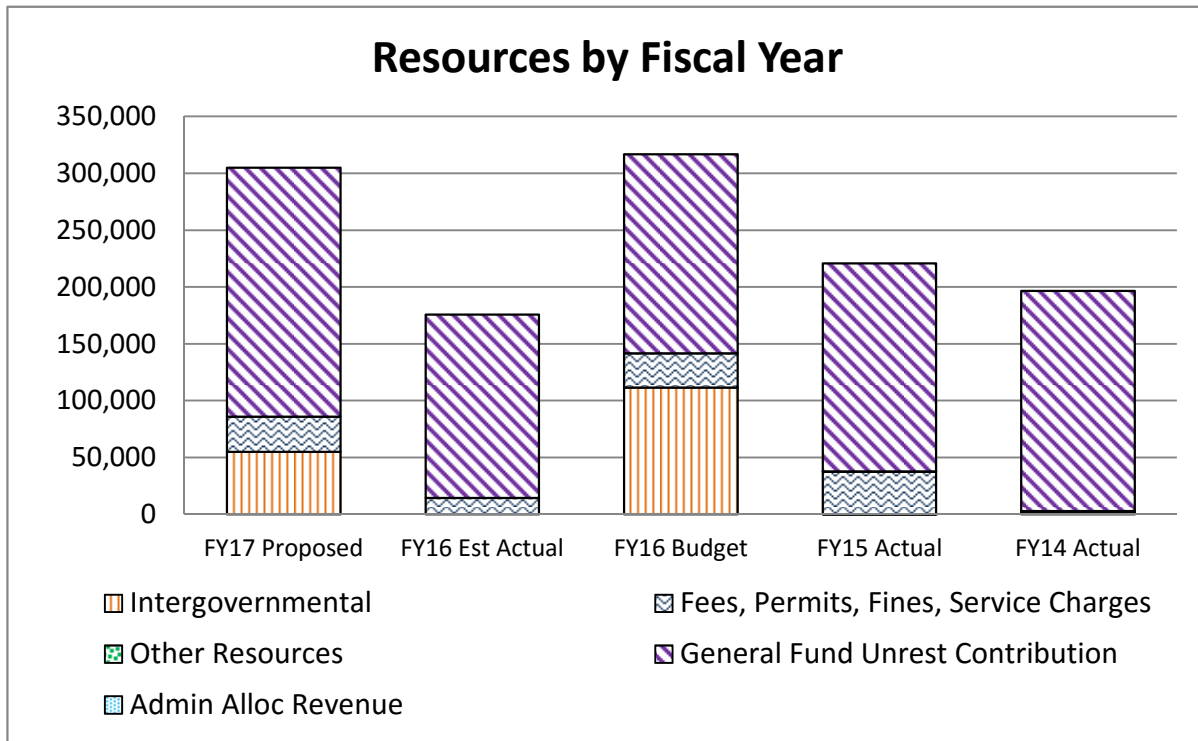
Columbia County                      General Fund                      Elections                      Account: 100-05

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	55,000	0	111,635	164	1,580
Fees, Permits, Fines, Service Charges	31,000	14,398	30,000	37,473	1,419
Other Resources	0	0	0	161	15
<b>Current Year Restricted</b>	<b>86,000</b>	<b>14,398</b>	<b>141,635</b>	<b>37,797</b>	<b>3,014</b>
General Fund Operations Balancing	219,114	161,515	175,296	182,976	193,796
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>219,114</b>	<b>161,515</b>	<b>175,296</b>	<b>182,976</b>	<b>193,796</b>
<b>Total Available Resources</b>	<b>305,114</b>	<b>175,913</b>	<b>316,931</b>	<b>220,773</b>	<b>196,811</b>
<b>Expenditures</b>					
Salary	65,946	60,225	60,778	76,845	53,147
Benefits	12,618	10,637	10,428	16,523	26,193
PR Transfers (PERS Bond & Reserve)	6,663	7,030	5,565	7,337	6,195
<b>Personnel</b>	<b>85,227</b>	<b>77,891</b>	<b>76,771</b>	<b>100,705</b>	<b>85,536</b>
Materials & Services	85,350	44,597	76,600	65,658	61,184
<b>Program Budget</b>	<b>170,577</b>	<b>122,489</b>	<b>153,371</b>	<b>166,364</b>	<b>146,720</b>
Capital	61,750	6,749	116,884	6,749	6,749
Debt	0	0	0	0	0
Transfers Out (admin alloc)	72,787	46,676	46,676	47,661	43,342
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>305,114</b>	<b>175,913</b>	<b>316,931</b>	<b>220,773</b>	<b>196,811</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>305,114</b>	<b>175,913</b>	<b>316,931</b>	<b>220,773</b>	<b>196,811</b>

Authorized Positions - Full Time Equivalents	
FY17 (no furloughs)	1.25
FY16 (8 furlough days)	1.31
FY15 (12 furlough days)	1.22
FY14 (26 furlough days)	1.18
FY13 (26 furlough days)	1.10
FY12 (26 furlough days)	1.10 FTE reduction also required
FY11 (4 furlough days)	1.40

# Resource and Expenditure Charts

## General Fund Department: Elections



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



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
0	1,567	0	4,298	100-05-00-3250	Rest Fees, Lic, Perm, Fines, Election Costs Reimb - State	0.00	6,000	6,000
1,419	35,906	30,000	11,965	100-05-00-3251	Election Costs Reimb - Local	0.00	25,000	25,000
1,419	37,473	30,000	16,263		Rest Fees, Lic, Perm, Fines, Totals:	0.00	31,000	31,000
1,580	164	1,500	0	100-05-00-3255	Restr Fed Grant/Donation HAVA grant	0.00	0	0
0	0	0	0	100-05-01-3850	HAVA CFDA 93.617	0.00	0	0
1,580	164	1,500	0		Restr Fed Grant/Donation Totals:	0.00	0	0
0	0	110,135	0	100-05-00-3850	Restr State/ Local Govt Grant/ Equipment Grant	0.00	0	55,000
0	0	110,135	0		Restr State/ Local Govt Grant/ Totals:	0.00	0	55,000
15	145	0	0	100-05-00-3100	Other Resources (Restr) Reimb of Exps	0.00	0	0
0	16	0	0	100-05-00-3120	Miscellaneous Revenue	0.00	0	0
15	161	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>3,014</b>	<b>37,797</b>	<b>141,635</b>	<b>16,263</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>31,000</b>	<b>86,000</b>
<b>Expense</b>								
47,070	69,878	44,395	33,786	100-05-00-4022	Personal Services Elections Supervisor	0.85	48,109	53,946
6,078	6,900	14,383	778	100-05-00-4085	Part-Time Help	0.40	10,000	10,000
0	67	2,000	4,961	100-05-00-4090	Overtime	0.00	2,000	2,000
7,504	7,595	4,955	1,911	100-05-00-4101	PERS ER	0.00	2,813	3,086
3,514	5,836	4,650	3,024	100-05-00-4102	FICA Tax	0.00	4,598	5,045
69	103	87	43	100-05-00-4103	Worker's Compensation Ins.	0.00	58	64
14,797	3,985	93	63	100-05-00-4104	Insurance Benefits	0.00	91	103
28	32	36	19	100-05-00-4105	WBF	0.00	30	33
281	(1,029)	608	299	100-05-00-4106	Unemployment Insurance	0.00	301	330
0	0	0	2,325	100-05-00-4109	PERS EE 6%	0.00	3,607	3,957
79,341	93,368	71,206	47,209		Personal Services Totals:	1.25	71,607	78,564
771	117	1,000	80	100-05-00-4321	Materials and Services Office Supplies and Expenses	0.00	550	550
348	481	1,200	5	100-05-00-4322	Copier Maintenance	0.00	500	500
619	426	700	99	100-05-00-4710	Mileage	0.00	700	700
319	185	500	489	100-05-00-4720	Conferences and Training	0.00	750	750
0	0	100	0	100-05-00-4730	Membership Dues	0.00	100	100
702	0	350	7,240	100-05-00-4751	Service Agreement	0.00	0	0
1,668	0	250	0	100-05-00-4754	Misc election supplies	0.00	250	250
56,757	64,448	70,000	9,741	100-05-00-4761	Election Distri/County Portion	0.00	80,000	80,000
0	0	2,500	0	100-05-00-4763	Local District Elections	0.00	2,500	2,500
61,184	65,658	76,600	17,653		Materials and Services Totals:	0.00	85,350	85,350
6,749	6,749	6,749	6,749	100-05-00-5015	Capital Outlay OCVR	0.00	6,750	6,750
0	0	110,135	0	100-05-00-5016	Ballot Scanner	0.00	110,000	55,000
6,749	6,749	116,884	6,749		Capital Outlay Totals:	0.00	116,750	61,750
4,114	4,848	3,524	3,020	100-05-00-4107	Transfers PERS Bond	0.00	4,285	4,751
2,081	2,489	2,041	1,705	100-05-00-4108	PERS 822	0.00	2,645	1,912
43,342	47,661	46,676	35,007	100-05-00-4593	Administrative Allocation	0.00	72,787	72,787
49,537	54,998	52,241	39,732		Transfers Totals:	0.00	79,717	79,450
<b>196,811</b>	<b>220,773</b>	<b>316,931</b>	<b>111,342</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.25</b>	<b>353,423</b>	<b>305,114</b>
<b>3,014</b>	<b>37,797</b>	<b>141,635</b>	<b>16,263</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>31,000</b>	<b>86,000</b>
<b>196,811</b>	<b>220,773</b>	<b>316,931</b>	<b>111,342</b>		<b>DEPT EXPENSES</b>	<b>1.25</b>	<b>353,423</b>	<b>305,114</b>
<b>(193,796)</b>	<b>(182,976)</b>	<b>(175,296)</b>	<b>(95,079)</b>		<b>Elections Totals:</b>		<b>(322,423)</b>	<b>(219,114)</b>

## Sheriff's Office - General Fund 100-06

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

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

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

### FY 2016-2017 Highlights and Significant Changes

With three augmentation agreements with city police jurisdictions and a potential contract for police services with the City of Clatskanie in this fiscal year, the tone for this fiscal year is one of cooperation. The goal is to work together with all of the jurisdictions in our County to provide the best possible coverage and serves all the citizens of the County equitably—no matter where they live.

In conjunction with the planned contract with the City of Clatskanie, a new supervisory position will provide the additional leadership on the road for patrol deputies working in the City and out in the County. The planned cooperation should enhance the coverage in North County in

particular, and the additional budgeted position will increase coverage in the rest of the County, as well.

With staffing at the Sheriff's Office getting a boost through the deployment of the new position, additional reserves and a new retiree being deployed to the marine division, and in cooperation with other law enforcement agencies in the County, the Columbia Enforcement Narcotics Team (CENT) will be reconstituted and its focus adjusted as a "Street Crimes Unit." The team will now be housed within the Sheriff's Office, which will provide leadership to the team with the help of our partner agencies. The narcotics canine program in Clatskanie will become part of the overall narcotics intervention program under CENT, though the narcotics detection canine will be assigned to the jail's intervention program. The jail will loan the canine officer to the CENT team as needed.

A new, half-time front-office clerk will help with the backlog of civil process, concealed handgun licensing and clerical functions that fall under the mission of the Support Services Division.

The addition of a retired St. Helens area law enforcement supervisor to the Marine Program will strengthen the marine patrol unit and free up the Enforcement Division Lieutenant to focus more time on the regular patrol unit.

## **FY 2015-2016 Accomplishments**

Major Arrests during the fiscal year include the arrest of a North County man on suspicion of murder. The victim had been involved in a dispute with individuals at a job site in the Goble area and was later found unconscious on the ground outside. He later died of his injuries. A lengthy investigation culminated with the arrest of a 30-year-old Rainier man. Also, deputies arrested two different St. Helens men for sexual abuse of minor children. The first investigation produced a guilty verdict, and the man was sentenced to 12 ½ years in prison. Several months later, deputies made the sexual abuse arrest in a separate case, but no final disposition had occurred in that case at the time of this writing. Deputies also responded to a shots fired call in the Jaquish Road area and arrested a man for attempted assault. He was sentenced to 60 days in the County Jail.

In October, Deputies working on a case of two stolen gasoline cans in the Goble area were able to expand the investigation with the help of a photo the victim had taken of a possible suspect and the suspect's vehicle. The vehicle turned out to be stolen, and attempts to locate the suspect paid off when our Dog Control Officer observed the vehicle and requested assistance from deputies, who converged on the stolen vehicle and made the arrest, recovering the stolen vehicle in the process.

Deputies responded to fewer assaults, fewer burglaries, fewer prowler calls, fewer thefts, fewer disturbances and fewer criminal mischief calls than in the previous year. The numbers of calls for these categories (including robbery and burglary) for the last 10 years are shown in the following chart.

<b>Type of Call</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>10 Year Average</b>
<b>Assaults</b>	81	69	53	55	62	58	70	54	61	53	61.6
<b>Robberies</b>	2	1	1	0	2	1	3	0	0	0	1.0
<b>Burglaries</b>	150	103	101	96	94	120	126	117	159	73	113.9
<b>Thefts</b>	328	273	263	235	229	258	247	253	249	228	256.3
<b>Prowlers</b>	39	15	27	40	37	38	32	39	45	41	35.3
<b>Stolen Vehicles</b>	86	72	98	81	70	60	66	51	61	61	70.6
<b>Disturbances</b>	95	118	94	98	107	139	129	144	187	178	128.9
<b>Domestic Disturbances</b>	164	185	157	185	190	157	182	158	189	216	178.3
<b>Criminal Mischief</b>	159	168	176	121	135	115	115	90	96	64	123.9

Domestic Disturbance calls continue to increase over the last five years. These can be the most dangerous calls to which law enforcement officers respond. We have committed to additional training in the area of mental health intervention training for our deputies to assist them in intervening in highly volatile situations in which the cause is a mental health emergency. Drugs and alcohol also play a big role in instigating many domestic disturbances. We continue to reach out to our partners—and to stakeholders like Columbia Community Mental Health and Columbia County SAFE—in an effort to solve these difficult public safety dilemmas. In all, Deputies responded to more than 14,000 calls for service in 2015.

A tracking Canine Officer was added to the Sheriff's Office during the 2015-16 fiscal year. Utilizing unspent funds from a vacant patrol position, moneys were used to purchase "Lars," a Belgian Malinois dog trained in Czechoslovakia and Southern California. "Lars" and his handler trained over 10 weeks in the first part of 2016 and deployed to protect and serve in Columbia County in March.



The sheriff also continued to add low cost help to the office's mission through the addition of part time enforcement officers, including retirees and reserve deputies. The number of reserve deputies has now reached 10 volunteers who help augment the services of our lightly staffed enforcement division. Five retirees also work for the Sheriff's Office Enforcement Division at a lower cost to the budget (no retirement benefits are accrued by retirees for one example), and provide vital services to help in administrative, detective, motor carrier enforcement, marine patrol and civil process service duties.

We also developed agreements with two additional Columbia County cities to augment emergency response services inside city limits when city officers were unavailable to respond.

These Agreements now cover emergency response inside the cities of Clatskanie, Columbia City and Vernonia when those police departments have no one available to respond.

Our marine and river patrol unit, consisting of 1.5 full-time deputies and a part-time supervisor, also includes a number of trained reserves. The State Marine Board pays much of the cost to keep the Columbia River in our County a safe place to work and recreate, and the unit was involved in numerous boating safety and public service activities on the river and around Columbia County in 2015. Deputies also worked on improving adherence to no-wake speed zones and posting speed-limit warning buoys in the river.

Our Dog Control Officer took on more duties in 2015 with the City of St. Helens ceding its dog control program to the County. In all, our lone dog control officer brought in 339 strays in 2015, and 255 of them were returned back to their owner. The dog control officer followed up on 1,195 complaints, issued 276 citations and had to euthanize 58 dogs. Only 8 of the dogs were euthanized due to the dog being unadoptable; the others were euthanized at the owner's request.

Our front office (Support Services) staff and volunteers managed a mountain of workload in this past fiscal year. Overseeing warrants, restraining orders, all criminal reports, all handgun licensing, fingerprinting, sex offender registration and all civil process services is a big chore for two full-time clerks, one full-time civil deputy and a group of volunteers. The number of warrants processed in the front office fell from a high mark in 2014, but still remained high relative to previous years. Staff also cleared a high percentage of those warrants (942). 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:

<b>Support Services Activities 2008 -2015</b>							
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Civil Papers Processed	1,474	1,318	1,537	1,485	1,449	1,716	1730
Civil Papers Served	1,163	1,083	1,410	1,457	1,447	1,563	1470
Warrants Entered	-----	371	507	648	864	1,020	959
Warrants Cleared	-----	387	416	629	771	949	942
CHL Applications	668	532	744	1,050	1,396	2,179	2095

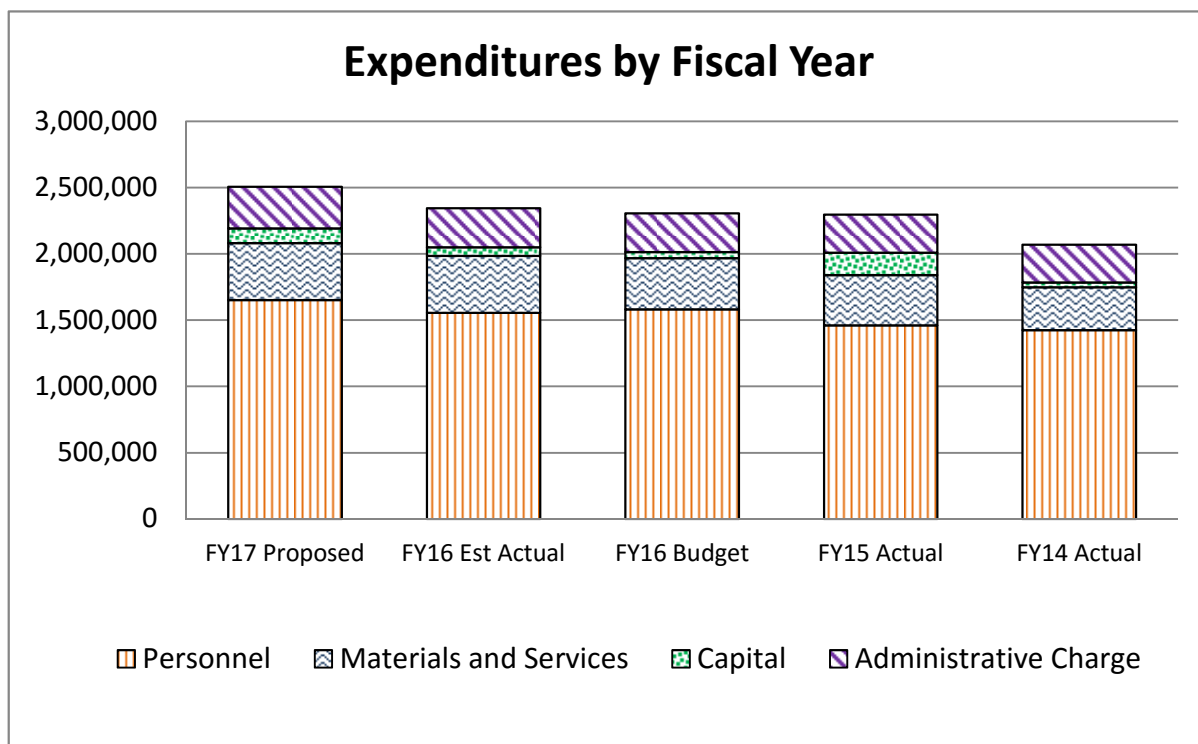
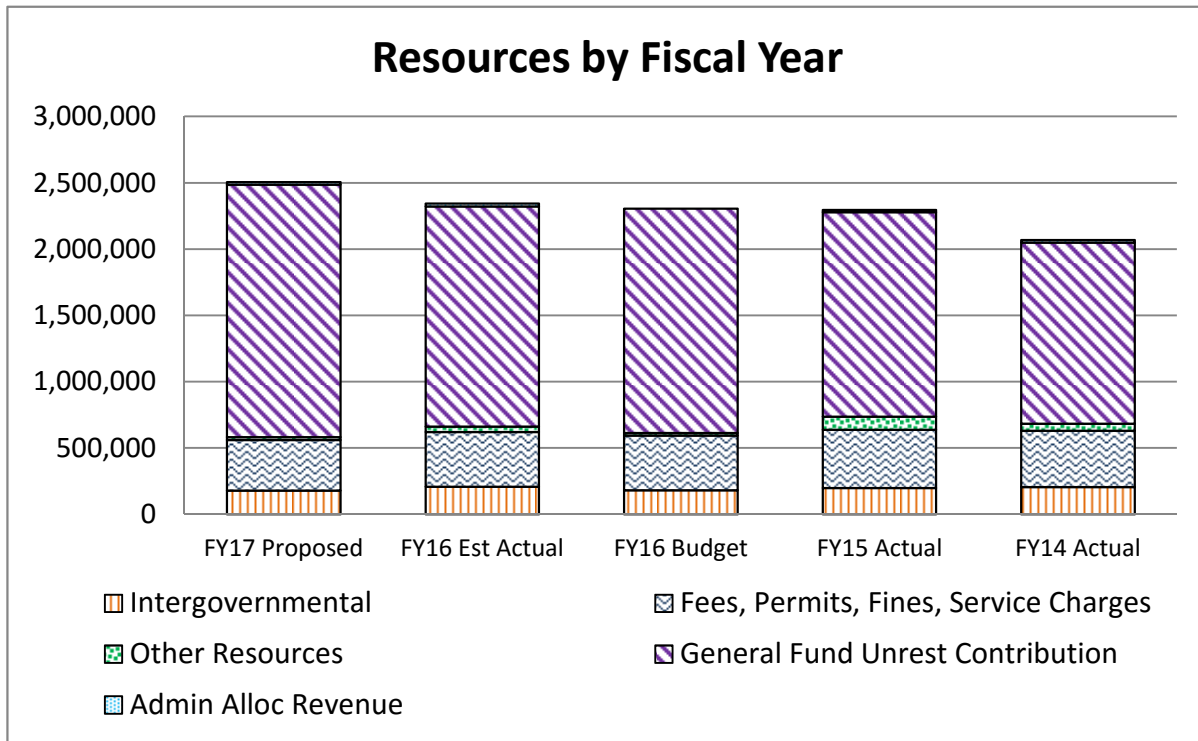
Columbia County                      General Fund                      Sheriff's Office                      Account: 100-06

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	178,896	207,896	181,000	199,365	205,559
Fees, Permits, Fines, Service Charges	383,000	414,687	413,000	438,606	424,542
Other Resources	20,000	40,483	20,000	98,194	54,924
<b>Current Year Restricted</b>	<b>581,896</b>	<b>663,066</b>	<b>614,000</b>	<b>736,165</b>	<b>685,025</b>
General Fund Operations Balancing	1,904,225	1,660,544	1,692,636	1,542,486	1,366,352
Transfers from County Funds	20,000	20,402	0	17,994	17,631
<b>Current Year Other Resources</b>	<b>1,924,225</b>	<b>1,680,946</b>	<b>1,692,636</b>	<b>1,560,480</b>	<b>1,383,983</b>
<b>Total Available Resources</b>	<b>2,506,121</b>	<b>2,344,012</b>	<b>2,306,636</b>	<b>2,296,645</b>	<b>2,069,008</b>
<b>Expenditures</b>					
Salary	1,012,462	944,997	973,823	935,962	855,048
Benefits	552,611	508,439	509,391	433,974	472,256
PR Transfers (PERS Bond & Reserve)	88,042	102,367	97,714	90,366	97,406
<b>Personnel</b>	<b>1,653,115</b>	<b>1,555,803</b>	<b>1,580,929</b>	<b>1,460,303</b>	<b>1,424,711</b>
Materials & Services	429,102	430,397	387,141	379,639	323,397
<b>Program Budget</b>	<b>2,082,217</b>	<b>1,986,200</b>	<b>1,968,069</b>	<b>1,839,941</b>	<b>1,748,108</b>
Capital	110,000	64,245	45,000	169,925	37,579
Debt	0	0	0	0	0
Transfers Out (admin alloc)	313,904	293,567	293,567	286,779	283,149
Transfers Out (fund pymts)	0	0	0	0	172
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>2,506,121</b>	<b>2,344,012</b>	<b>2,306,636</b>	<b>2,296,645</b>	<b>2,069,008</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>2,506,121</b>	<b>2,344,012</b>	<b>2,306,636</b>	<b>2,296,645</b>	<b>2,069,008</b>

Authorized Positions - Full Time Equivalents	
FY17 (no Sheriff's Office furlough)	15.05
FY16 (no Sheriff's Office furlough)	13.85
FY15 (no Sheriff's Office furlough)	13.68
FY14 (no Sheriff's Office furlough)	13.25 Layoffs required; no CoLA
FY13 (no Sheriff's Office furlough)	16.79 Layoffs required; no CoLA
FY12 (no Sheriff's Office furlough)	19.25 no CoLA
FY11 (no Sheriff's Office furlough)	20.84

# Resource and Expenditure Charts

## General Fund Department: Sheriff's Office



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Sheriff's Office</b>								
Rest Fees, Lic, Perm, Fines,								
10,459	13,589	12,000	10,459	100-06-00-3250	Sheriff's Fees	0.00	10,000	10,000
55,112	67,930	60,000	36,222	100-06-00-3251	Civil Fees	0.00	40,000	40,000
133,142	118,008	90,000	96,616	100-06-00-3252	CHL Fees	0.00	95,000	95,000
11,990	9,890	8,000	7,016	100-06-00-3253	Background Check Fees	0.00	8,000	8,000
0	213	0	352	100-06-00-3259	Sheriff Fines	0.00	0	0
78,378	94,701	110,000	81,622	100-06-09-3250	Dog License Fees	0.00	100,000	100,000
210	150	0	0	100-06-09-3251	Dog Boarding Fees	0.00	0	0
7,330	7,740	6,000	4,150	100-06-09-3252	Dog Program Violation Fees	0.00	4,000	4,000
50	0	0	0	100-06-09-3253	Dog Adoption Fees	0.00	0	0
120	200	500	0	100-06-09-3254	Dog Restitution	0.00	0	0
25	0	0	0	100-06-09-3255	Chip Program	0.00	0	0
2,475	1,186	1,500	600	100-06-09-3256	Animal Control Services	0.00	1,000	1,000
250	0	0	0	100-06-09-3257	Call Out Fees	0.00	0	0
299,542	313,606	288,000	237,037		Rest Fees, Lic, Perm, Fines, Totals:	0.00	258,000	258,000
Rest Fee,Srvce Chrg (Stat/Loc)								
125,000	125,000	125,000	125,000	100-06-00-3349	Enhanced Law Enforcement PGE	0.00	125,000	125,000
125,000	125,000	125,000	125,000		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	125,000	125,000
Restr Fed Grant/Donation								
214	119	0	180	100-06-00-3831	DoJ Fed \$ Match	0.00	0	0
214	119	0	180		Restr Fed Grant/Donation Totals:	0.00	0	0
Restr State/ Local Govt Grant/								
23,398	12,186	0	0	100-06-01-3558	ODOT Overtime Grant	0.00	0	0
180,429	184,120	180,000	106,702	100-06-02-3540	State Marine Board Grant	0.00	178,896	178,896
0	0	0	0	100-06-02-3612	State Marine Board	0.00	0	0
0	0	0	0	100-06-03-3545	State or Fed Grant	0.00	0	0
0	0	0	0	100-06-04-3557	Rainier School Match	0.00	0	0
0	0	0	0	100-06-07-3559	JAG Grant revenue	0.00	0	0
203,827	196,306	180,000	106,702		Restr State/ Local Govt Grant/ Totals:	0.00	178,896	178,896
Restr Private Grant/Donation								
0	1,975	0	0	100-06-01-3600	Grants	0.00	0	0
1,518	965	1,000	520	100-06-09-3130	Donations	0.00	0	0
1,518	2,940	1,000	520		Restr Private Grant/Donation Totals:	0.00	0	0
Rest Interfund Transf/Intrnl S								
17,631	17,994	0	13,502	100-06-09-3085	Restitution (xfr fund)	0.00	500	20,000
17,631	17,994	0	13,502		Rest Interfund Transf/Intrnl S Totals:	0.00	500	20,000
Other Resources (Restr)								
0	15,000	0	8,000	100-06-00-3081	Gift in Kind Contribution	0.00	0	0
20,635	37,661	20,000	25,591	100-06-00-3090	Reimb Project Expenses	0.00	20,000	20,000
1,342	38,350	0	0	100-06-00-3100	Refund of Expenses	0.00	0	0
55	229	0	158	100-06-00-3105	Reimb of Cost	0.00	0	0
10,098	0	0	0	100-06-00-3122	Sale Surplus Assets	0.00	0	0
22,194	0	0	0	100-06-00-3350	SHPD CENT	0.00	0	0
0	6,948	0	500	100-06-01-3110	Insurance Reimbursements	0.00	0	0
100	0	0	0	100-06-01-3556	Event Permit Reimbursement	0.00	0	0
0	5	0	45	100-06-09-3100	Refund of Expenses	0.00	0	0
500	0	0	0	100-06-09-3110	Insurance Reimb	0.00	0	0
54,924	98,194	20,000	34,293		Other Resources (Restr) Totals:	0.00	20,000	20,000
<b>702,656</b>	<b>754,159</b>	<b>614,000</b>	<b>517,234</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>582,396</b>	<b>601,896</b>



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
42,642	45,654	46,783	35,082	100-06-00-4001	Sheriff	0.50	48,149	47,639
23,035	1,108	13,693	10,202	100-06-00-4015	Administrator	0.25	14,425	14,274
0	12,235	0	0	100-06-00-4052	Fiscal Assistant	0.00	0	0
0	0	26,321	22,738	100-06-00-4066	Support Supervisor	0.50	27,654	27,352
51,737	64,290	56,097	41,919	100-06-00-4076	Sr Civil Deputy	1.00	57,642	57,642
38,084	45,127	46,141	37,660	100-06-00-4077	Civil Deputy	1.00	46,946	46,946
16,281	23,547	27,319	20,501	100-06-00-4078	Evidence Tech	0.60	28,226	28,226
23,028	21,769	0	0	100-06-00-4079	Civil Clerk	0.60	21,665	21,665
4,263	19,355	1,000	19,667	100-06-00-4090	Overtime	0.00	1,000	1,000
23,363	20,210	18,127	10,685	100-06-00-4101	PERS ER	0.00	12,055	12,017
15,768	18,549	16,628	15,566	100-06-00-4102	FICA Tax	0.00	18,797	18,723
1,812	144	2,907	1,440	100-06-00-4103	Worker's Compensation Ins.	0.00	2,034	2,023
64,502	68,108	70,066	52,080	100-06-00-4104	Insurance Benefits	0.00	88,901	88,901
124	118	126	121	100-06-00-4105	WBF	0.00	123	122
1,141	(3,940)	2,174	1,576	100-06-00-4106	Unemployment Insurance	0.00	1,229	1,224
0	0	0	7,312	100-06-00-4109	PERS EE 6%	0.00	9,037	9,010
20,720	45,718	47,514	34,965	100-06-01-4003	Undersheriff	0.50	49,805	49,276
57,375	53,394	47,554	15,552	100-06-01-4017	Lieutenant	0.00	600	600
0	0	0	11,142	100-06-01-4070	Sergeant	1.00	0	60,030
298,365	317,953	314,137	245,468	100-06-01-4072	Deputy Sheriff	6.05	333,598	333,598
68,642	66,895	107,000	63,864	100-06-01-4090	Overtime Pay	0.00	100,000	100,000
82,632	81,361	77,841	34,762	100-06-01-4101	PERS ER	0.00	40,153	48,370
34,127	36,314	39,490	26,719	100-06-01-4102	FICA Tax	0.00	37,026	41,578
9,611	12,082	12,171	8,074	100-06-01-4103	Worker's Compensation Ins.	0.00	7,721	8,902
122,755	113,020	137,004	77,535	100-06-01-4104	Insurance Benefits	0.00	138,400	162,467
212	151	214	155	100-06-01-4105	WBF	0.00	242	272
2,560	(10,119)	5,162	2,933	100-06-01-4106	Unemployment Expense	0.00	2,420	2,718
0	0	0	18,365	100-06-01-4109	PERS EE 6%	0.00	26,249	29,819
0	0	0	0	100-06-02-4015	Marine Deputy	0.00	0	0
19,125	31,121	38,908	48,069	100-06-02-4017	Lieutenant	1.00	86,774	85,859
0	0	0	3,969	100-06-02-4070	Marine Sergeant	0.00	0	0
111,080	102,356	111,824	51,691	100-06-02-4072	Marine Deputy Sheriff	1.00	60,798	60,798
29,960	31,107	31,000	7,140	100-06-02-4090	Overtime Pay	0.00	12,000	12,000
27,042	21,998	28,831	10,448	100-06-02-4101	PERS ER	0.00	17,889	17,763
12,231	12,084	13,902	8,101	100-06-02-4102	FICA Tax	0.00	12,207	12,137
3,352	4,730	4,471	2,215	100-06-02-4103	Worker's Compensation Ins.	0.00	2,942	2,923
39,291	31,182	43,085	25,083	100-06-02-4104	Insurance Benefits	0.00	44,725	44,725
80	68	80	43	100-06-02-4105	WBF	0.00	80	79
897	(2,647)	1,817	774	100-06-02-4106	Unemployment Marine Shrf	0.00	798	793
0	0	0	5,377	100-06-02-4109	PERS EE 6%	0.00	9,574	9,519
0	0	0	1,478	100-06-03-4072	Deputy Sheriff	0.05	3,160	3,160
0	0	0	5,142	100-06-03-4090	Overtime Pay	0.00	5,000	5,000
0	0	0	579	100-06-03-4101	PERS ER	0.00	512	512
0	0	0	498	100-06-03-4102	FICA Tax	0.00	624	624
0	0	0	0	100-06-03-4103	Worker's Compensation Ins.	0.00	68	68
0	0	0	278	100-06-03-4104	Insurance Benefits	0.00	1,210	1,210
0	0	0	3	100-06-03-4105	WBF	0.00	4	4
0	0	0	36	100-06-03-4106	Unempl Insur	0.00	41	41
0	0	0	397	100-06-03-4109	PERS EE 6%	0.00	490	490
49,310	53,185	56,534	41,335	100-06-09-4046	Animal Control Officer	1.00	56,398	56,398
1,402	1,147	2,000	2,411	100-06-09-4090	Overtime	0.00	1,000	1,000
6,271	5,856	6,251	2,212	100-06-09-4101	PERS ER	0.00	2,686	2,686
3,948	4,143	4,478	3,305	100-06-09-4102	FICA Tax	0.00	4,391	4,391
513	559	746	370	100-06-09-4103	Workers' Compensation Ins.	0.00	550	550
19,693	21,445	23,202	16,860	100-06-09-4104	Insurance Benefits	0.00	24,192	24,192
31	18	33	25	100-06-09-4105	WBF	0.00	29	29
300	(1,463)	585	348	100-06-09-4106	Unemployment Insurance	0.00	287	287
0	0	0	2,668	100-06-09-4109	PERS EE 6%	0.00	3,444	3,444
1,327,304	1,369,936	1,483,215	1,056,937		Personal Services Totals:	15.05	1,465,965	1,565,073

FY17 Proposed Budget Detail Report

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2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
					Materials and Services			
8,197	8,319	8,000	6,187	100-06-00-4310	Telephone, specific lines	0.00	7,650	7,650
9,840	11,670	8,000	8,747	100-06-00-4311	Cellular Phones	0.00	11,000	11,000
0	0	3,750	4,285	100-06-00-4320	Postage	0.00	5,000	5,000
14,144	14,362	11,250	10,665	100-06-00-4321	Office Supplies	0.00	12,000	12,000
4,534	5,004	4,500	1,221	100-06-00-4322	Copier Maintenance	0.00	4,000	4,000
989	49	1,000	0	100-06-00-4331	Deputies Supplies	0.00	0	0
21,660	18,990	20,000	14,565	100-06-00-4332	Sheriff's Fees	0.00	12,500	12,500
0	0	1,000	500	100-06-00-4343	Hiring Expense and Supplies	0.00	500	500
23	23	1,000	0	100-06-00-4345	Search & Rescue Expense	0.00	1,000	1,000
566	1,358	1,000	313	100-06-00-4350	Uniform Allowance	0.00	1,000	1,000
0	0	1,000	0	100-06-00-4353	Bulletproof Vests	0.00	0	0
24,592	33,083	37,612	41,432	100-06-00-4588	GL and Property Insurance	0.00	45,990	47,100
318	744	0	175	100-06-00-4594	Refund	0.00	100	100
25,312	60,495	40,000	42,891	100-06-00-4701	Printing & Advertising	0.00	50,000	50,000
2,975	2,432	2,500	1,443	100-06-00-4711	Vehicle Fuel	0.00	2,500	2,500
208	612	500	151	100-06-00-4714	Vehicle Maintenance	0.00	1,000	1,000
0	(12)	0	117	100-06-00-4715	Auto Expense	0.00	0	0
2,298	3,899	5,000	4,219	100-06-00-4720	Conferences and Training	0.00	4,000	4,000
1,337	1,453	1,000	2,164	100-06-00-4730	Membership Dues	0.00	1,500	1,500
4,507	4,971	0	4,782	100-06-00-4771	Computer-Teletype	0.00	0	5,000
2,423	3,243	5,000	3,214	100-06-00-4775	Computer Maint. Expense	0.00	1,500	1,500
1,690	1,139	750	552	100-06-00-4810	Investigations	0.00	750	750
1,005	20,655	0	0	100-06-00-4841	Contract Temporary Services	0.00	2,000	2,000
7,221	6,035	0	0	100-06-00-4845	Contract Legal Services	0.00	1,000	1,000
0	0	2,000	0	100-06-01-4329	Security Devices	0.00	1,000	1,000
6,509	11,710	5,000	3,344	100-06-01-4331	Deputies Supplies	0.00	7,500	7,500
8	604	500	214	100-06-01-4333	Meals	0.00	500	500
0	0	1,000	0	100-06-01-4341	VIP Supplies	0.00	0	0
0	3,000	5,000	0	100-06-01-4343	Bulletproof Vests	0.00	1,500	1,500
428	3,333	5,000	1,071	100-06-01-4345	Radio & Rescue Supplies	0.00	5,000	5,000
3,665	3,948	3,500	5,586	100-06-01-4350	Uniform Allowance	0.00	7,500	7,500
351	340	1,500	285	100-06-01-4351	Dry Cleaning	0.00	1,500	1,500
0	0	0	0	100-06-01-4410	Auto lease	0.00	15,000	15,000
51,977	35,597	50,000	22,319	100-06-01-4711	Vehicle Fuel	0.00	40,000	40,000
21,033	23,659	20,000	13,782	100-06-01-4714	Vehicle Maintenance	0.00	20,000	20,000
27,523	13,493	15,000	21,251	100-06-01-4715	Auto Expense	0.00	15,000	15,000
3,625	8,536	7,000	3,441	100-06-01-4720	Expenses-Sheriff & Deputies	0.00	7,000	7,000
0	0	12,000	111	100-06-01-4772	Firing Range Training Supplies	0.00	7,500	7,500
0	1,853	3,000	3,541	100-06-01-4846	Contract Services	0.00	3,000	3,000
4,542	4,542	7,503	7,503	100-06-01-4847	Contract Tech PPDS	0.00	9,000	9,000
342	500	500	377	100-06-02-4310	Phone	0.00	500	500
1,736	1,603	1,500	820	100-06-02-4311	Cellular Telephones	0.00	2,000	2,000
1,009	1,714	2,000	0	100-06-02-4331	Deputies Supplies	0.00	1,000	1,000
849	1,020	1,000	624	100-06-02-4350	Uniform Allowance	0.00	750	750
702	526	500	382	100-06-02-4511	Electricity - Boat House	0.00	500	500
(460)	63	1,000	18,799	100-06-02-4516	Maintenance	0.00	1,000	1,000
500	500	500	500	100-06-02-4544	Tech Asst Mo'ly Data System	0.00	500	500
5,460	5,895	6,826	5,963	100-06-02-4588	Liability Insurance	0.00	6,619	6,619
9,893	8,297	10,000	2,986	100-06-02-4711	Vehicle Fuel	0.00	6,500	6,500
0	0	0	0	100-06-02-4713	Vehicle Lease	0.00	15,000	15,000
6,175	3,806	5,500	201	100-06-02-4714	Vehicle Maintenance	0.00	1,000	1,000
84	2,860	3,000	1,967	100-06-02-4715	Auto Expense	0.00	3,000	3,000
654	2,268	1,500	358	100-06-02-4720	Expenses-Sheriff & Deputies	0.00	1,000	1,000
6,350	7,796	7,000	8,096	100-06-02-4740	Boat Expense	0.00	8,000	8,000
10,521	9,899	10,000	4,503	100-06-02-4741	Boat Fuel	0.00	8,000	8,000
3,802	484	5,000	755	100-06-02-4780	Boathouse Repair & Maint.	0.00	4,000	4,000
12	0	500	0	100-06-02-4810	Investigations	0.00	500	500
0	0	2,013	2,013	100-06-02-4847	Contract Tech - PPDS	0.00	2,300	2,300
0	0	0	18,362	100-06-03-4321	Supplies	0.00	12,500	12,500
0	0	0	0	100-06-03-4350	Uniform Allowance	0.00	3,000	3,000
0	0	0	0	100-06-03-4715	Auto Expense	0.00	1,000	1,000
32	0	0	556	100-06-09-4311	Cellular Phones	0.00	600	600

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014	2015	2016	2016			2017	2017	2017
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
1,329	3,396	4,500	2,132	100-06-09-4320	Postage	0.00	4,000	4,000
533	657	1,000	226	100-06-09-4321	Supplies	0.00	500	500
455	1,771	1,000	418	100-06-09-4322	Donation Expenses	0.00	500	500
346	172	1,500	259	100-06-09-4350	Uniforms	0.00	500	500
0	143	2,900	0	100-06-09-4520	Software Maintenance	0.00	2,900	2,900
0	0	0	0	100-06-09-4531	computer supplies	0.00	500	500
1,157	897	1,229	1,601	100-06-09-4588	Insurance.	0.00	1,777	1,777
60	10	0	0	100-06-09-4594	Refunds	0.00	0	0
308	597	1,000	193	100-06-09-4675	Dog Disposal	0.00	250	250
0	930	0	665	100-06-09-4701	Advertising	0.00	0	0
72	0	0	0	100-06-09-4710	Mileage	0.00	0	0
4,926	3,465	4,000	1,964	100-06-09-4711	Vehicle Fuel	0.00	4,000	4,000
2,102	1,581	1,000	636	100-06-09-4714	Vehicle Maintenance	0.00	1,500	1,500
926	0	0	599	100-06-09-4715	Auto Expense	0.00	1,500	1,500
296	377	500	413	100-06-09-4720	Conferences and Training	0.00	500	500
75	75	75	75	100-06-09-4730	Membership dues	0.00	75	75
650	200	500	0	100-06-09-4750	Restitution	0.00	500	500
9,000	9,000	18,000	18,000	100-06-09-4841	Contract Temporary Services	0.00	18,000	18,000
0	0	732	732	100-06-09-4847	Contract Tech PPDS	0.00	732	732
323,397	379,639	387,141	325,243		Materials and Services Totals:	0.00	422,992	429,102
					Capital Outlay			
0	0	0	0	100-06-00-5005	CapEx Phone System	0.00	0	0
32,579	154,925	45,000	51,245	100-06-01-5003	Replacement Vehicles	0.00	100,000	100,000
0	0	0	0	100-06-01-5005	Communications Cap Ex	0.00	10,000	10,000
0	15,000	0	8,000	100-06-01-5070	Vehicle	0.00	0	0
5,000	0	0	0	100-06-02-5003	Vehicle	0.00	0	0
37,579	169,925	45,000	59,245		Capital Outlay Totals:	0.00	110,000	110,000
					Transfers			
13,215	11,489	9,451	9,541	100-06-00-4107	PERS Bond	0.00	10,736	10,818
6,761	6,236	5,475	5,362	100-06-00-4108	PERS 822	0.00	6,627	4,355
246,143	243,690	249,128	186,846	100-06-00-4593	Administrative Allocation	0.00	278,260	278,260
34,903	32,391	34,172	23,674	100-06-01-4107	PERS Bond	0.00	31,184	35,803
16,320	17,578	19,796	13,468	100-06-01-4108	PERS 822	0.00	19,249	14,412
13,956	10,267	13,803	6,995	100-06-02-4107	PERS Bond	0.00	11,374	11,430
5,613	5,712	7,996	3,943	100-06-02-4108	PERS 822	0.00	7,021	4,601
13,882	19,611	17,724	13,293	100-06-02-4593	Admin Alloc	0.00	17,569	17,569
172	0	0	0	100-06-02-5311	Tipping fees	0.00	0	0
0	0	0	552	100-06-03-4107	PERS Bond	0.00	582	588
0	0	0	291	100-06-03-4108	PERS 822	0.00	359	237
4,400	4,325	4,446	3,460	100-06-09-4107	PERS Bond	0.00	4,091	4,135
2,239	2,368	2,575	1,957	100-06-09-4108	PERS 822	0.00	2,526	1,665
23,124	23,478	26,714	20,036	100-06-09-4593	Central Administrative Charges	0.00	18,076	18,076
380,727	377,145	391,281	289,420		Transfers Totals:	0.00	407,652	401,946
<b>2,069,008</b>	<b>2,296,645</b>	<b>2,306,636</b>	<b>1,730,845</b>		<b>EXPENDITURES TOTALS:</b>	<b>15.05</b>	<b>2,406,610</b>	<b>2,506,121</b>
<b>702,656</b>	<b>754,159</b>	<b>614,000</b>	<b>517,234</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>582,396</b>	<b>601,896</b>
<b>2,069,008</b>	<b>2,296,645</b>	<b>2,306,636</b>	<b>1,730,845</b>		<b>DEPT EXPENSES</b>	<b>15.05</b>	<b>2,406,610</b>	<b>2,506,121</b>
<b>(1,366,352)</b>	<b>(1,542,486)</b>	<b>(1,692,636)</b>	<b>(1,213,611)</b>		<b>Sheriff's Office Totals:</b>		<b>(1,824,214)</b>	<b>(1,904,225)</b>

## **Jail Operations - General Fund 100-08**

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

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

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

### **FY2016-2017 Highlights and Significant Changes**

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

On the budget detail sheet, FY14 revenue and expense data is still reported to meet local budget law requirements.

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

**Department Budget Summary**

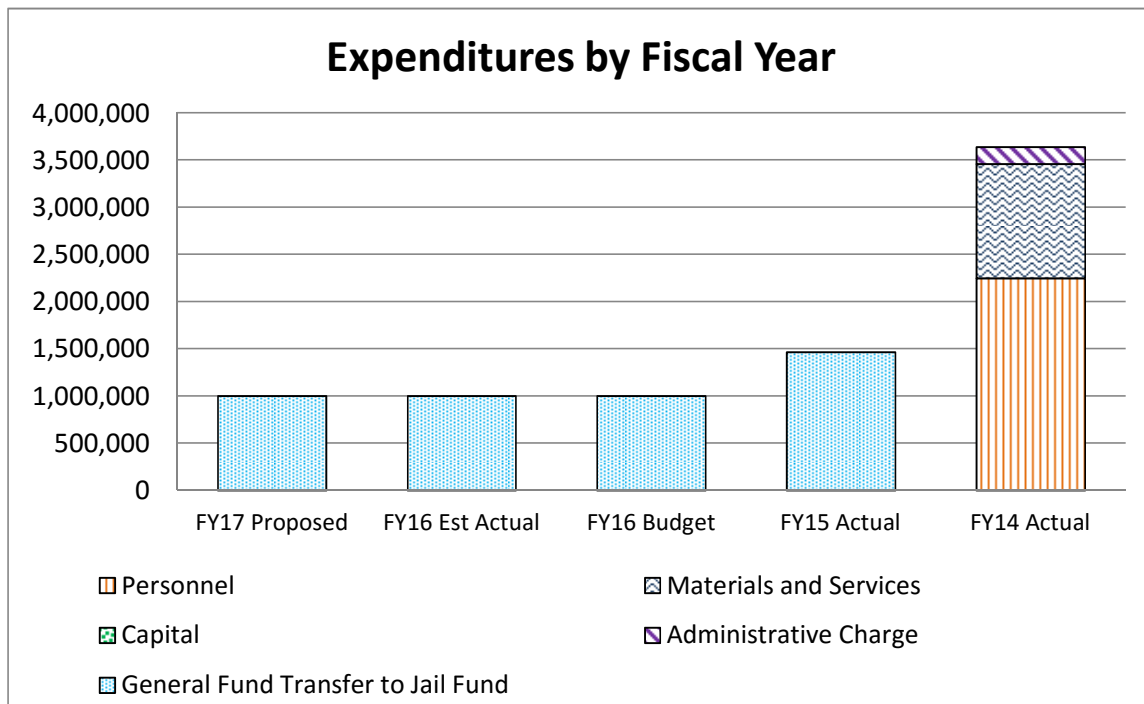
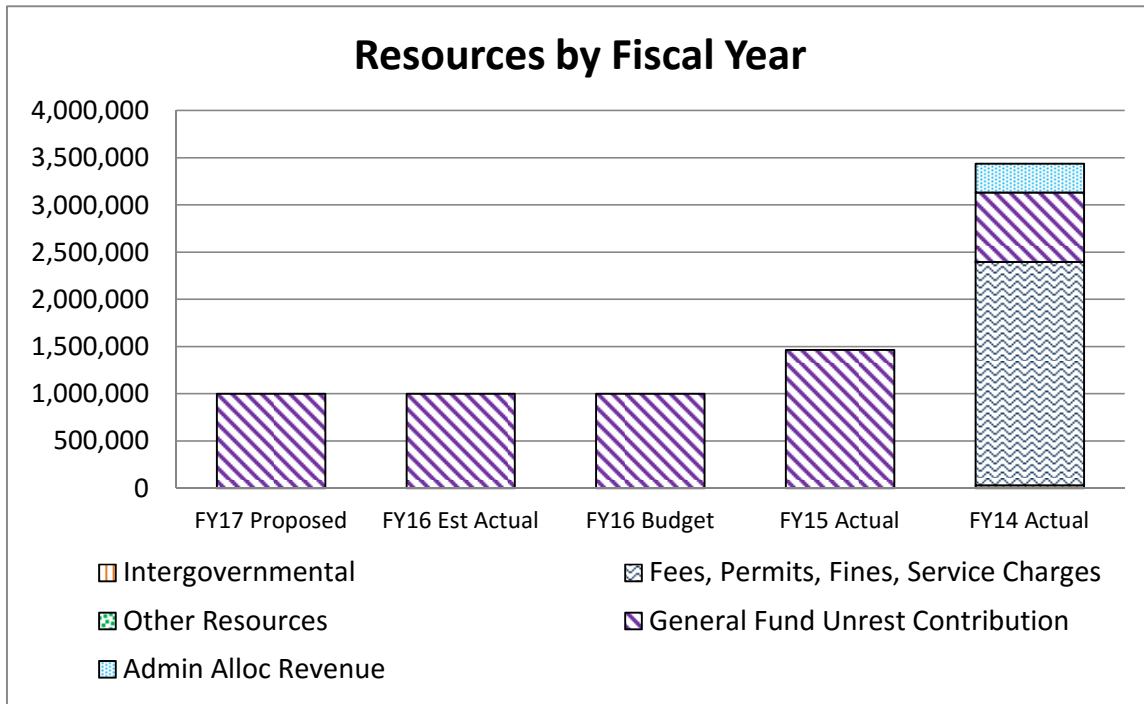
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	0	0	0	200,000
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
Intergovernmental	0	0	0	0	31,928
Fees, Permits, Fines, Service Charges	0	0	0	0	2,364,883
Other Resources	0	0	0	0	88
<b>Current Year Restricted</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,396,899</b>
General Fund Operations Balancing	1,000,000	1,000,000	1,000,000	1,464,007	736,183
Transfers from County Funds	0	0	0	0	306,231
<b>Current Year Other Resources</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,464,007</b>	<b>1,042,414</b>
<b>Total Available Resources</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,464,007</b>	<b>3,639,313</b>
 <b>Expenditures</b>					
Salary	0	0	0	0	1,377,709
Benefits	0	0	0	0	702,191
PR Transfers (PERS Bond & Reserve)	0	0	0	0	167,345
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,247,245</b>
Materials & Services	0	0	0	0	1,210,411
<b>Program Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,457,655</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	181,658
Transfers Out (fund pymts)	1,000,000	1,000,000	1,000,000	1,464,007	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,464,007</b>	<b>3,639,313</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,464,007</b>	<b>3,639,313</b>

**Authorized Positions - Full Time Equivalents**

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

## Resource and Expenditure Charts

### General Fund Department: Jail (Gen Fund)



Resources = Current Year (prior year beginning balances are not reflected)  
 FY15 General Fund transfer included start up two months operating reserve  
 FY14 was final year the jail operation was a department within the General Fund.

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>County Jail</b>								
					Restricted Fund Balance			
200,000	0	0	0	100-08-01-3003	Payroll & Cap Ex Begin Bal	0.00	0	0
200,000	0	0	0		Restricted Fund Balance Totals:	0.00	0	0
Rest Fees, Srvce Chrg (Fed)								
2,291,608	0	0	0	100-08-01-3254	Boarding of Federal Prisoners	0.00	0	0
1,200	0	0	0	100-08-01-3552	SS housing receipts	0.00	0	0
2,292,808	0	0	0		Rest Fees, Srvce Chrg (Fed) Totals:	0.00	0	0
Rest Fee, Srvce Chrg (Stat/Loc)								
47,777	0	0	0	100-08-01-3251	Boarding of Other Prisoners	0.00	0	0
3,655	0	0	0	100-08-01-3253	Boarding Work Release Prisoner	0.00	0	0
11,521	0	0	0	100-08-01-3255	Inmate Boarding Fees	0.00	0	0
9,122	0	0	0	100-08-01-3570	Jail Assessments	0.00	0	0
72,075	0	0	0		Rest Fee, Srvce Chrg (Stat/Loc) Totals:	0.00	0	0
Restr Fed Grant/Donation								
1,678	0	0	0	100-08-00-3632	SCAAP - Fed. Grant	0.00	0	0
1,678	0	0	0		Restr Fed Grant/Donation Totals:	0.00	0	0
Restr State/ Local Govt Grant/								
30,250	0	0	0	100-08-01-3069	HB 3194 Justice Reinv	0.00	0	0
30,250	0	0	0		Restr State/ Local Govt Grant/ Totals:	0.00	0	0
Rest Interfund Transf/Intrnl S								
6,097	0	0	0	100-08-00-3085	Justice Court Distrib	0.00	0	0
256,185	0	0	0	100-08-01-3551	Transfer from Comm. Corr. 1145	0.00	0	0
11,949	0	0	0	100-08-01-3580	Transfers from Inmate Fund	0.00	0	0
32,000	0	0	0	100-08-06-3552	Transfer from Security Fund	0.00	0	0
306,231	0	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
Other Resources (Restr)								
88	0	0	0	100-08-00-3100	Refund of Expenses	0.00	0	0
88	0	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>2,903,130</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

**FY17 Proposed Budget Detail Report**

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2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
42,642	0	0	0	100-08-00-4001	Sheriff	0.00	0	0
62,159	0	0	0	100-08-00-4003	Undersheriff	0.00	0	0
23,035	0	0	0	100-08-00-4015	Office Manager II	0.00	0	0
131,495	0	0	0	100-08-00-4017	Lieutenant	0.00	0	0
37	0	0	0	100-08-00-4090	Overtime	0.00	0	0
50,332	0	0	0	100-08-00-4101	PERS	0.00	0	0
19,842	0	0	0	100-08-00-4102	FICA Tax	0.00	0	0
4,968	0	0	0	100-08-00-4103	Worker's Compensation	0.00	0	0
68,081	0	0	0	100-08-00-4104	Insurance Benefits	0.00	0	0
118	0	0	0	100-08-00-4105	WBF	0.00	0	0
1,514	0	0	0	100-08-00-4106	Unemployment Insurance	0.00	0	0
771,718	0	0	0	100-08-01-4072	Corrections Deputy	0.00	0	0
64,634	0	0	0	100-08-01-4074	Corrections Tech	0.00	0	0
205,549	0	0	0	100-08-01-4090	Overtime	0.00	0	0
183,496	0	0	0	100-08-01-4101	PERS	0.00	0	0
79,732	0	0	0	100-08-01-4102	FICA Tax	0.00	0	0
22,984	0	0	0	100-08-01-4103	Worker's Compensation	0.00	0	0
264,913	0	0	0	100-08-01-4104	Insurance Benefits	0.00	0	0
548	0	0	0	100-08-01-4105	WBF	0.00	0	0
6,118	0	0	0	100-08-01-4106	Unemployment Ins Expense	0.00	0	0
5,771	0	0	0	100-08-02-4090	Overtime	0.00	0	0
711	0	0	0	100-08-02-4101	PERS	0.00	0	0
441	0	0	0	100-08-02-4102	FICA Tax	0.00	0	0
73	0	0	0	100-08-02-4103	Worker's Compensation	0.00	0	0
2	0	0	0	100-08-02-4105	WBF	0.00	0	0
33	0	0	0	100-08-02-4106	Unemployment Expense	0.00	0	0
69,852	0	0	0	100-08-06-4073	CH Security & Transport Deputy	0.00	0	0
819	0	0	0	100-08-06-4090	Overtime	0.00	0	0
5,406	0	0	0	100-08-06-4102	FICA	0.00	0	0
491	0	0	0	100-08-06-4103	Worker's Compensation	0.00	0	0
53	0	0	0	100-08-06-4105	WBF	0.00	0	0
424	0	0	0	100-08-06-4106	Unemployment Ins Expense	0.00	0	0
2,087,988	0	0	0		Personal Services Totals:	0.00	0	0
Materials and Services								
369	0	0	0	100-08-00-4202	Consultants (SCAAP award)	0.00	0	0
300	0	0	0	100-08-00-4343	Hiring Supplies & Expense	0.00	0	0
65,647	0	0	0	100-08-00-4588	GL and Property Insurance	0.00	0	0
538	0	0	0	100-08-00-4701	Publishing & Advertising	0.00	0	0
1,813	0	0	0	100-08-00-4720	Training and Conferences	0.00	0	0
271	0	0	0	100-08-00-4810	Investigations	0.00	0	0
7,221	0	0	0	100-08-00-4845	Contract Legal Services	0.00	0	0
12,902	0	0	0	100-08-01-4310	Telephone-Video Arraignment	0.00	0	0
1,668	0	0	0	100-08-01-4311	Cell Phones & Pagers	0.00	0	0
10,919	0	0	0	100-08-01-4321	Office Supplies	0.00	0	0
4,467	0	0	0	100-08-01-4322	Copier Maintenance-Booking	0.00	0	0
6,929	0	0	0	100-08-01-4330	Access Control Maint.	0.00	0	0
3,240	0	0	0	100-08-01-4334	Fingerprint Machine Maint.	0.00	0	0
3,366	0	0	0	100-08-01-4350	Uniform All/Hiring Exp-Jailers	0.00	0	0
3,618	0	0	0	100-08-01-4351	Dry Cleaning	0.00	0	0
965	0	0	0	100-08-01-4353	Bulletproof vests	0.00	0	0
70,392	0	0	0	100-08-01-4360	Supplies-Operating	0.00	0	0
346,049	0	0	0	100-08-01-4365	Food Supplies	0.00	0	0
2,334	0	0	0	100-08-01-4376	Jail Clothes	0.00	0	0
558	0	0	0	100-08-01-4378	Bedding	0.00	0	0
69,039	0	0	0	100-08-01-4511	Electricity	0.00	0	0
25,399	0	0	0	100-08-01-4512	Natural Gas	0.00	0	0
66,591	0	0	0	100-08-01-4513	Water & Sewer	0.00	0	0
12,467	0	0	0	100-08-01-4514	Garbage	0.00	0	0
74,506	0	0	0	100-08-01-4516	Repairs and Maintenance	0.00	0	0
693	0	0	0	100-08-01-4522	Small Equip & Tools	0.00	0	0
8,218	0	0	0	100-08-01-4711	Vehicle Fuel	0.00	0	0



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014	2015	2016	2016			2017	2017	2017
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
2,766	0	0	0	100-08-01-4714	Vehicle Maintenance	0.00	0	0
1,799	0	0	0	100-08-01-4715	Vehicle Expenses	0.00	0	0
2,848	0	0	0	100-08-01-4720	Training and Conferences	0.00	0	0
4,541	0	0	0	100-08-01-4780	Medical Care	0.00	0	0
1,260	0	0	0	100-08-01-4789	LEDS Terminal Rent	0.00	0	0
5,070	0	0	0	100-08-01-4790	Jail Mgmt System License	0.00	0	0
391,647	0	0	0	100-08-02-4788	Doctor/Personal Serv Contract	0.00	0	0
1,210,411	0	0	0		Materials and Services Totals:	0.00	0	0
					Transfers			
21,694	0	0	0	100-08-00-4107	PERS Bond	0.00	0	0
10,158	0	0	0	100-08-00-4108	PERS 822	0.00	0	0
181,658	0	0	0	100-08-00-4593	Administrative Allocation	0.00	0	0
0	1,000,000	1,000,000	750,000	100-08-00-5310	Annual Jail Fund Transfer	0.00	1,000,000	1,000,000
0	464,007	0	0	100-08-00-5313	Fund Start Up Transfer	0.00	0	0
88,343	0	0	0	100-08-01-4107	PERS Bond	0.00	0	0
38,306	0	0	0	100-08-01-4108	PERS 822	0.00	0	0
500	0	0	0	100-08-02-4107	PERS Bond	0.00	0	0
254	0	0	0	100-08-02-4108	PERS 822	0.00	0	0
340,914	1,464,007	1,000,000	750,000		Transfers Totals:	0.00	1,000,000	1,000,000
<b>3,639,313</b>	<b>1,464,007</b>	<b>1,000,000</b>	<b>750,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>2,903,130</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>3,639,313</b>	<b>1,464,007</b>	<b>1,000,000</b>	<b>750,000</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>(736,183)</b>	<b>(1,464,007)</b>	<b>(1,000,000)</b>	<b>(750,000)</b>		<b>County Jail Totals:</b>	<b>0.00</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>

# **Economic Development Department – General Fund 100-09**

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

## **FY 2016-2017 Highlights and Significant Changes**

The proposed budget for Economic Development includes resources to increase support for the Columbia County Rider, add support for the Road Department and the Parks Fund while it maintains its \$50,000 annual commitment to the Columbia County Economic Team. Smaller donations to organizations and associations related to preserving the County's economic interests are also maintained.

Revenue from lottery dollars are expected to increase somewhat and are budgeted at \$400,000.

## **FY 2015-2016 Accomplishments**

The department made significant gains in fostering economic development in Columbia County during the current fiscal year. Its key accomplishment was support of the Columbia County Economic Team and adding funds to support the county transportation system.

The County's Cultural Coalition continued to do work in the community.

Columbia County

General Fund

Econ Dev

Account: 100-09

### Department Budget Summary

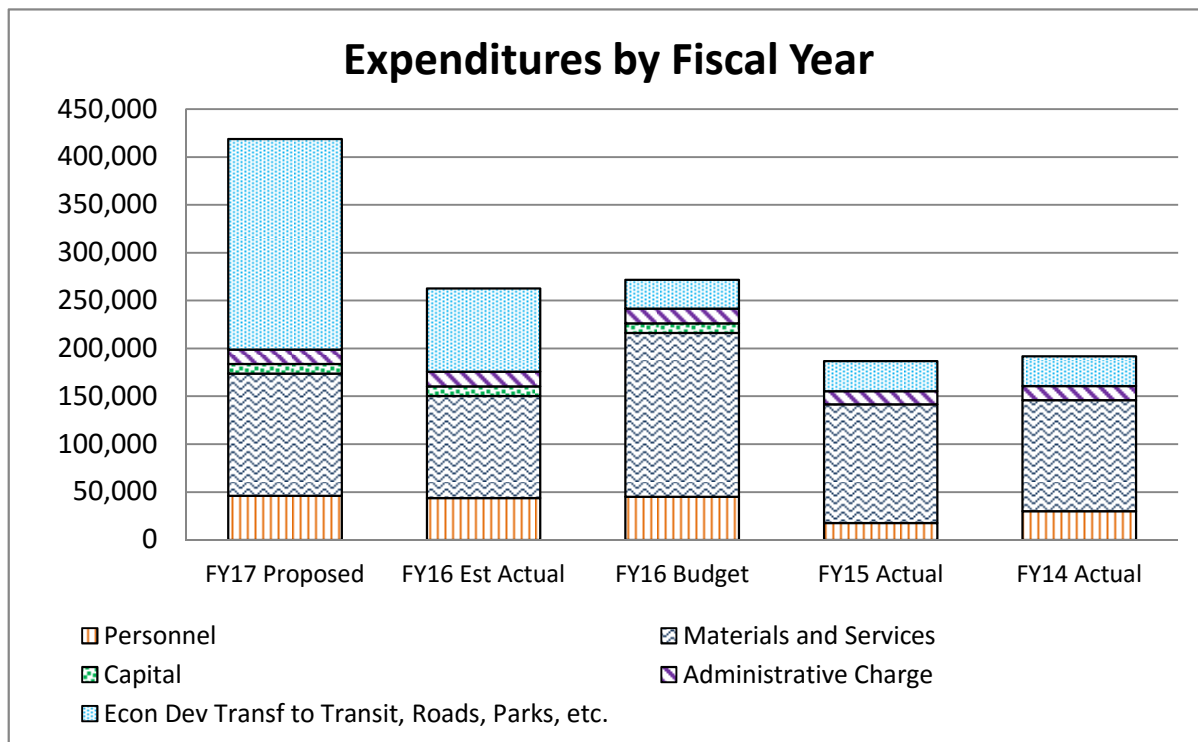
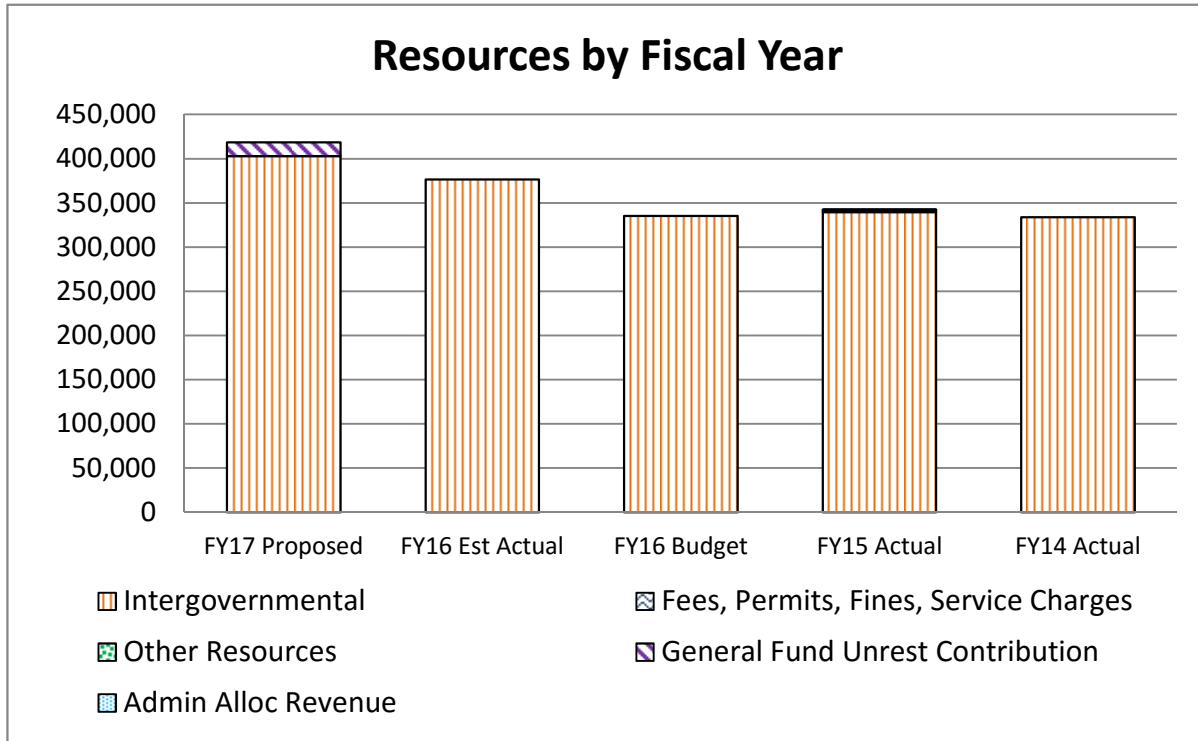
	FY17	FY16	FY16	FY15	FY14
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	123,376	7,938	6,003	8,252	7,171
<b>Total Beginning Balance</b>	<b>123,376</b>	<b>7,938</b>	<b>6,003</b>	<b>8,252</b>	<b>7,171</b>
Intergovernmental	403,300	376,742	335,400	339,608	334,043
Fees, Permits, Fines, Service Charges	0	0	0	2,670	0
Other Resources	0	0	0	100	0
<b>Current Year Restricted</b>	<b>403,300</b>	<b>376,742</b>	<b>335,400</b>	<b>342,378</b>	<b>334,043</b>
General Fund Operations Balancing	-107,808	-121,968	-69,669	-163,884	-149,322
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>-107,808</b>	<b>-121,968</b>	<b>-69,669</b>	<b>-163,884</b>	<b>-149,322</b>
<b>Total Available Resources</b>	<b>418,869</b>	<b>262,712</b>	<b>271,735</b>	<b>186,746</b>	<b>191,892</b>
 <b>Expenditures</b>					
Salary	31,950	30,652	30,647	17,700	24,547
Benefits	10,962	9,632	10,678	61	4,149
PR Transfers (PERS Bond & Reserve)	3,228	3,609	3,676	3	1,424
<b>Personnel</b>	<b>46,140</b>	<b>43,893</b>	<b>45,001</b>	<b>17,763</b>	<b>30,121</b>
Materials & Services	137,646	116,413	181,290	123,962	115,819
<b>Program Budget</b>	<b>183,786</b>	<b>160,306</b>	<b>226,291</b>	<b>141,725</b>	<b>145,940</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	15,083	15,444	15,444	13,841	14,880
Transfers Out (fund pymts)	220,000	86,962	30,000	31,180	31,073
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>418,869</b>	<b>262,712</b>	<b>271,735</b>	<b>186,746</b>	<b>191,892</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>418,869</b>	<b>262,712</b>	<b>271,735</b>	<b>186,746</b>	<b>191,892</b>

### Authorized Positions - Full Time Equivalents

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

# Resource and Expenditure Charts

## General Fund Department: Economic Development



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Economic Development</b>								
<b>Revenue</b>								
					Restricted Fund Balance			
0	0	0	0	100-09-00-3003	Committed Lottery Begin Bal	0.00	172,615	121,968
7,171	8,252	6,003	7,938	100-09-01-3004	Cultural Grant Beginning Balan	0.00	1,408	1,408
7,171	8,252	6,003	7,938		Restricted Fund Balance Totals:	0.00	174,023	123,376
					Rest Fees, Lic, Perm, Fines, Registration Fee	0.00	0	0
0	1,315	0	0	100-09-01-3250	Rest Fees, Lic, Perm, Fines, Totals:	0.00	0	0
0	1,315	0	0					
					Restr State/ Local Govt Grant/ Video Lottery - State Payments	0.00	360,000	400,000
323,637	328,912	325,000	280,534	100-09-00-3590	Cultural Trust Grant	0.00	3,000	3,000
9,849	10,501	10,000	3,000	100-09-01-3665	Restr State/ Local Govt Grant/ Totals:	0.00	363,000	403,000
333,486	339,413	335,000	283,534					
					Restr Private Grant/Donation Ford Fntn Grant	0.00	0	0
0	1,355	0	0	100-09-01-3500	Museum Donations & Proceeds	0.00	300	300
557	195	400	531	100-09-01-3515	Restr Private Grant/Donation Totals:	0.00	300	300
557	1,550	400	531					
					Other Resources (Restr) Refund of Expenses	0.00	0	0
0	100	0	0	100-09-00-3100	Other Resources (Restr) Totals:	0.00	0	0
0	100	0	0					
<b>341,214</b>	<b>350,630</b>	<b>341,403</b>	<b>292,003</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>537,323</b>	<b>526,676</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
24,547	17,700	0	0	100-09-00-4013	Transit Prog. Admin.	0.00	0	0
0	0	30,647	22,892	100-09-00-4016	Coordinator	0.50	32,299	31,950
1,705	3	3,273	1,136	100-09-00-4101	PERS ER	0.00	1,512	1,495
1,201	1,007	2,345	1,032	100-09-00-4102	FICA Tax	0.00	2,471	2,444
201	20	465	230	100-09-00-4103	Worker's Compensation	0.00	331	328
832	0	4,272	2,889	100-09-00-4104	Insurance Benefits	0.00	4,602	4,602
6	4	16	12	100-09-00-4105	WBF	0.00	16	16
204	(973)	306	178	100-09-00-4106	Unemployment Insurance	0.00	161	160
0	0	0	1,374	100-09-00-4109	PERS EE 6%	0.00	1,938	1,917
28,697	17,761	41,325	29,742		<b>Personal Services Totals:</b>	0.50	43,331	42,912
Materials and Services								
0	0	1,000	0	100-09-00-4291	Legal Fees	0.00	0	0
0	0	200	0	100-09-00-4320	Postage	0.00	0	0
10	0	500	0	100-09-00-4321	Supplies	0.00	0	0
0	0	350	0	100-09-00-4327	Subscriptions	0.00	0	0
2,295	16,750	15,000	0	100-09-00-4535	Industrial Project Consulting	0.00	0	0
0	378	0	0	100-09-00-4540	Industrial/Commercial Site Pro	0.00	0	0
0	0	5,000	0	100-09-00-4612	Marketing Brochures & Material	0.00	0	0
190	190	2,000	0	100-09-00-4701	Advertising	0.00	0	0
145	0	1,500	0	100-09-00-4710	Mileage	0.00	0	0
15,105	16,354	20,000	10,324	100-09-00-4720	Conferences and Training	0.00	20,000	20,000
17,155	10,897	20,000	27,606	100-09-00-4730	Membership Dues	0.00	20,000	20,000
15,060	9,930	35,000	0	100-09-00-4841	Contract Temporary Services	0.00	0	25,000
0	0	10,000	10,000	100-09-00-4973	Community Donations	0.00	10,000	10,000
1,006	485	1,400	648	100-09-01-4310	Telephone	0.00	1,000	1,000
1,151	1,828	1,000	1,287	100-09-01-4511	Utilities	0.00	2,400	2,400
1,604	1,311	1,500	919	100-09-01-4512	Gas-Heat	0.00	1,500	1,500
942	891	1,100	524	100-09-01-4513	Water & Sewer	0.00	750	750
0	2,491	2,000	0	100-09-01-4516	Building Repairs	0.00	0	0
8,767	10,815	10,000	3,255	100-09-01-4531	Cultural Trust Expense	0.00	5,000	5,000
1,614	1,643	1,840	1,815	100-09-01-4588	GL and Property Insurance	0.00	1,996	1,996
775	0	1,900	0	100-09-01-4910	Museum Storage	0.00	0	0
50,000	50,000	50,000	50,000	100-09-03-4600	Community 501c6 Contrib	0.00	50,000	50,000
115,819	123,962	181,290	106,377		<b>Materials and Services Totals:</b>	0.00	112,646	137,646
Transfers								
888	2	2,328	1,781	100-09-00-4107	PERS Bond	0.00	2,302	2,302
537	1	1,348	1,007	100-09-00-4108	PERS 822	0.00	1,421	927
14,880	13,841	15,444	11,583	100-09-00-4593	Central Administrative Charges	0.00	15,083	15,083
0	1,180	0	0	100-09-00-5305	Transfer to Fair	0.00	0	0
30,000	30,000	30,000	15,000	100-09-00-5310	County Transportation	0.00	30,000	80,000
0	0	0	0	100-09-00-5311	Transfer Roads	0.00	350,000	100,000
0	0	0	0	100-09-00-5312	Transfer Parks	0.00	58,300	40,000
1,073	0	0	0	100-09-00-5314	County services fee	0.00	0	0
47,377	45,023	49,120	29,372		<b>Transfers Totals:</b>	0.00	457,106	238,311
<b>191,892</b>	<b>186,746</b>	<b>271,735</b>	<b>165,491</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.50</b>	<b>613,083</b>	<b>418,869</b>
<b>341,214</b>	<b>350,630</b>	<b>341,403</b>	<b>292,003</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>537,323</b>	<b>526,676</b>
<b>191,892</b>	<b>186,746</b>	<b>271,735</b>	<b>165,491</b>		<b>DEPT EXPENSES</b>	<b>0.50</b>	<b>613,083</b>	<b>418,869</b>
<b>149,322</b>	<b>163,884</b>	<b>69,669</b>	<b>126,512</b>		<b>Economic Development Totals:</b>		<b>(75,760)</b>	<b>107,808</b>

## Survey Department - General Fund 100-11

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

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

### FY2016-2017 Highlights and Significant Changes

The Survey Department will operate at a 1.0 FTE staffing level for FY17, 0.8 of which is funded by the General Fund. This is the lowest staffing level since the department was created in 2005. I recommend the Department remain closed to the public Monday, Wednesday and Friday.

There continues to be a slight increase in the amount of surveys received for review and predict this will continue through FY17.

### FY2015-2016 Accomplishments

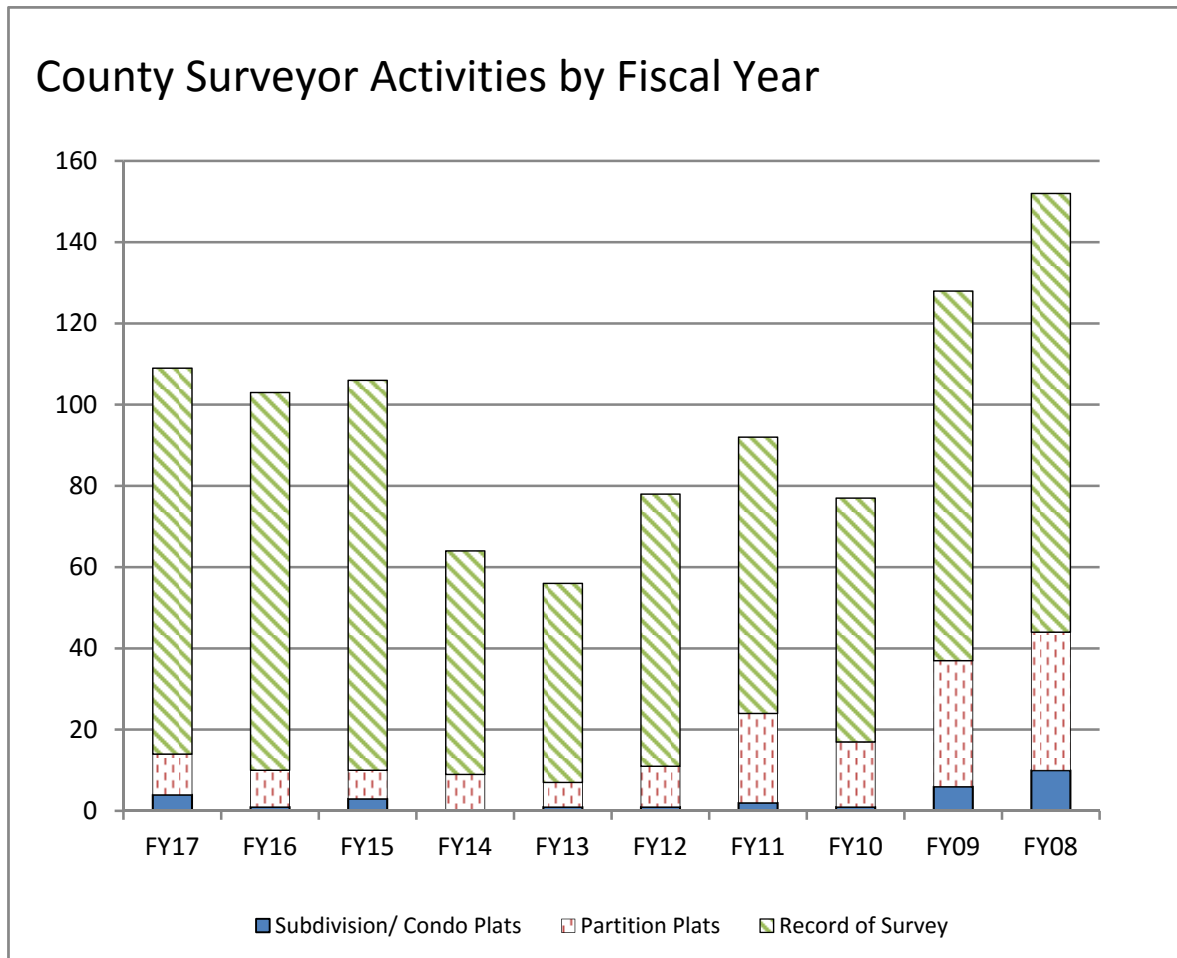
Survey Department updated software to match the GIS department in order to become more cohesive when sharing data.

Scanned old survey books, and derived a plan to make them accessible online.

Provided prompt and consistent service to the citizens of Columbia County and fellow Departments.

# Surveyor's Office

## Operating Indicators - Last 10 years



**Definitions:**

Record of Survey

Survey submitted by a private land surveyor in which monuments (corners) are set.

Partition Plats

Plat submitted creating three or less parcels of land.

Subdivision Plats

Plat submitted creating four or more parcels of land.

Condominium Plat

Plat submitted creating individual units of "airspace," not connected to real property (treated like subdivisions).



Columbia County                      General Fund                      Surveyor                      Account: 100-11

**Department Budget Summary**

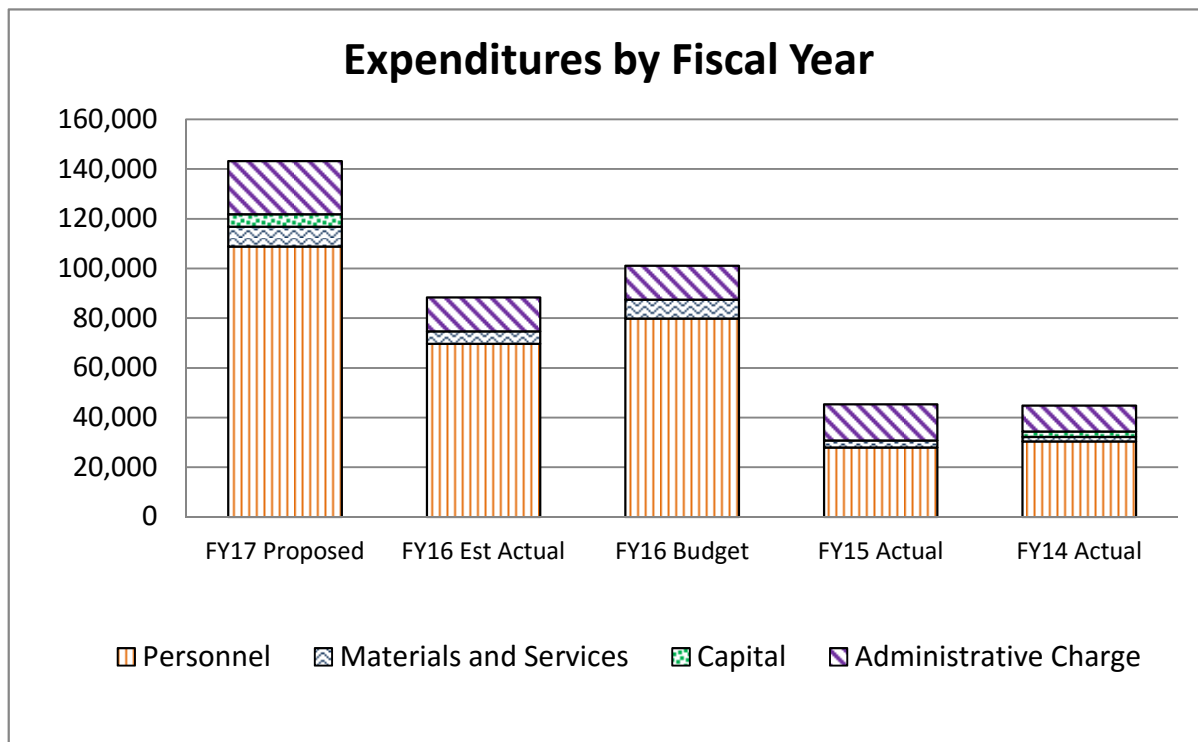
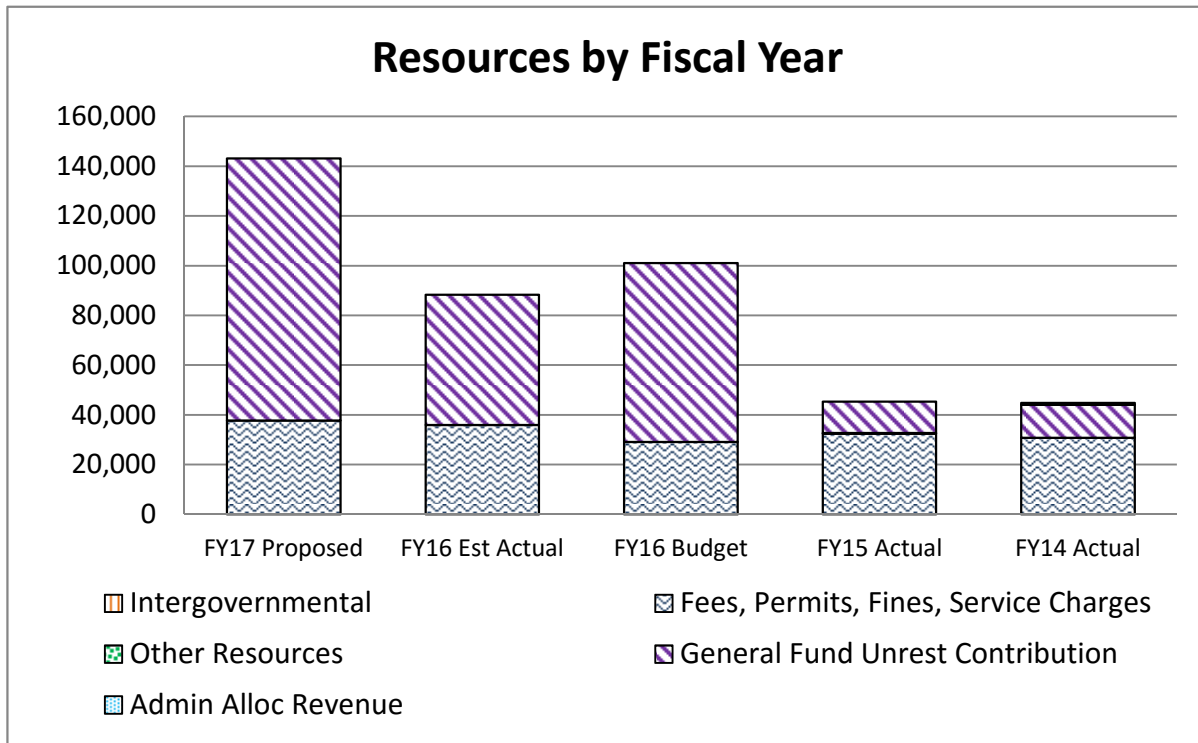
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	37,800	36,000	29,100	32,562	30,859
Other Resources	0	0	0	163	0
<b>Current Year Restricted</b>	<b>37,800</b>	<b>36,000</b>	<b>29,100</b>	<b>32,725</b>	<b>30,859</b>
General Fund Operations Balancing	105,379	52,310	71,960	12,684	13,189
Transfers from County Funds	0	0	0	0	770
<b>Current Year Other Resources</b>	<b>105,379</b>	<b>52,310</b>	<b>71,960</b>	<b>12,684</b>	<b>13,959</b>
<b>Total Available Resources</b>	<b>143,179</b>	<b>88,310</b>	<b>101,060</b>	<b>45,408</b>	<b>44,818</b>
<b>Expenditures</b>					
Salary	68,567	43,964	53,533	18,344	19,877
Benefits	33,281	20,700	21,310	7,705	8,643
PR Transfers (PERS Bond & Reserve)	6,928	5,064	4,996	1,966	1,983
<b>Personnel</b>	<b>108,777</b>	<b>69,728</b>	<b>79,839</b>	<b>28,014</b>	<b>30,503</b>
Materials & Services	8,030	4,993	7,632	2,860	1,739
<b>Program Budget</b>	<b>116,807</b>	<b>74,721</b>	<b>87,471</b>	<b>30,874</b>	<b>32,241</b>
Capital	5,000	0	0	0	2,124
Debt	0	0	0	0	0
Transfers Out (admin alloc)	21,372	13,588	13,588	14,534	10,328
Transfers Out (fund pymts)	0	0	0	0	125
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>143,179</b>	<b>88,310</b>	<b>101,060</b>	<b>45,408</b>	<b>44,818</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>143,179</b>	<b>88,310</b>	<b>101,060</b>	<b>45,408</b>	<b>44,818</b>

**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	0.80	
FY16 (8 furlough days)	0.72	
FY15 (12 furlough days)	0.61	Shift split salaries from Corner Restoration Fund
FY14 (26 furlough days)	0.45	
FY13 (26 furlough days)	0.45	
FY12 (26 furlough days)	0.50	Don't rehire PT position after retirement
FY11 (4 furlough days)	1.08	

# Resource and Expenditure Charts

## General Fund Department: Surveyor



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
30,859	32,562	29,100	28,830	100-11-00-3250	Rest Fees, Lic, Perm, Fines, Surveyor Fees	0.00	30,000	37,800
30,859	32,562	29,100	28,830		Rest Fees, Lic, Perm, Fines, Totals:	0.00	30,000	37,800
Rest Interfund Transf/Intrnl S								
770	0	0	0	100-11-00-3085	Fee from Fund to Surveyor	0.00	0	0
770	0	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
Other Resources (Restr)								
0	163	0	0	100-11-00-3100	Refund of Expenses	0.00	0	0
0	163	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>31,629</b>	<b>32,725</b>	<b>29,100</b>	<b>28,830</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>30,000</b>	<b>37,800</b>
<b>Expense</b>								
14,373	15,783	41,653	30,753	100-11-00-4009	Personal Services County Surveyor	0.80	69,300	68,567
5,504	2,561	11,880	1,329	100-11-00-4049	Survey Technician	0.00	0	0
1,924	1,990	4,449	1,529	100-11-00-4101	PERS ER	0.00	3,243	3,209
1,501	1,349	4,095	2,341	100-11-00-4102	FICA	0.00	5,301	5,245
330	435	813	402	100-11-00-4103	Worker's Compensation Insuranc	0.00	711	704
4,751	4,444	11,394	8,537	100-11-00-4104	Insurance Benefits	0.00	19,632	19,632
8	4	24	10	100-11-00-4105	WBF	0.00	35	34
129	(518)	535	239	100-11-00-4106	Unemployment Expense	0.00	347	343
0	0	0	1,845	100-11-00-4109	PERS EE 6%	0.00	4,158	4,114
28,520	26,049	74,843	46,986		Personal Services Totals:	0.80	102,727	101,849
Materials and Services								
56	72	150	68	100-11-00-4321	Supplies	0.00	150	150
0	0	2,000	0	100-11-00-4350	Small Equipment	0.00	2,000	2,000
0	0	500	0	100-11-00-4516	Repairs and Maintenance	0.00	500	500
0	0	550	314	100-11-00-4520	Archiving	0.00	675	675
400	686	1,500	1,057	100-11-00-4525	Software	0.00	1,500	1,500
350	520	582	861	100-11-00-4588	GL and Property Insurance	0.00	955	955
212	201	300	166	100-11-00-4711	Vehicle Fuel	0.00	300	300
0	79	200	0	100-11-00-4714	Vehicle Maintenance	0.00	250	250
555	1,012	1,350	1,070	100-11-00-4720	Conferences and Training	0.00	1,200	1,200
165	290	500	52	100-11-00-4730	Membership Dues	0.00	500	500
1,739	2,860	7,632	3,586		Materials and Services Totals:	0.00	8,030	8,030
Capital Outlay								
2,124	0	0	0	100-11-00-5002	Office Equipment	0.00	200	5,000
2,124	0	0	0		Capital Outlay Totals:	0.00	200	5,000
Transfers								
1,306	1,271	3,164	2,392	100-11-00-4107	PERS Bond	0.00	4,940	4,940
677	694	1,833	1,353	100-11-00-4108	PERS 822	0.00	3,049	1,988
10,328	14,534	13,588	10,191	100-11-00-4593	Administrative Allocation	0.00	21,372	21,372
125	0	0	0	100-11-00-5314	County interdep fee	0.00	0	0
12,435	16,500	18,585	13,936		Transfers Totals:	0.00	29,361	28,300
<b>44,818</b>	<b>45,408</b>	<b>101,060</b>	<b>64,509</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.80</b>	<b>140,318</b>	<b>143,179</b>
<b>31,629</b>	<b>32,725</b>	<b>29,100</b>	<b>28,830</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>30,000</b>	<b>37,800</b>
<b>44,818</b>	<b>45,408</b>	<b>101,060</b>	<b>64,509</b>		<b>DEPT EXPENSES</b>	<b>0.80</b>	<b>140,318</b>	<b>143,179</b>
<b>(13,189)</b>	<b>(12,684)</b>	<b>(71,960)</b>	<b>(35,679)</b>		<b>County Surveyor Totals:</b>		<b>(110,318)</b>	<b>(105,379)</b>

## **District Attorney - General Fund 100-12**

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

### **FY 2016-2017 Highlights and Significant Changes**

We are very excited to report that our office will be going online with a new cloud based case management system. This was generously funded by the Board of Commissioners out of special funds available in this year's budget. This program should go a long way toward increasing efficiency and productivity in our existing staff. Our staffing will temporarily increase so that we can benefit long-term from the training offered.

### **FY 2015-2016 Accomplishments**

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

For 2015-16 felony filings increased 10% over 2014-15 (320 pending), while misdemeanor filings increased almost 14% (405 pending). Felonies filed continue to be higher profile crimes requiring hours of attorney preparation and victim contacts, including internet child pornography and child sexual abuse cases. We are noticing an increase in serious, violent crime. In recent years we have charged several attempted murder cases and we have one aggravated murder case, and three murders pending. In addition, investigation is ongoing for unsolved murders in the county. Identity Theft and Fraud continue to be a problem. We continue to have aggressive programs in the areas of domestic violence prosecutions and major traffic enforcement. New laws for crime victims have increased our workload. Juvenile court work has also increased, especially dependency cases which are extremely time consuming and labor intensive. Juvenile work will likely increase due to the local defense consortium adding attorneys specifically assigned to handle the Juvenile cases.

Drug cases are still a large part of our caseload. For example, in 2014 we filed 76 methamphetamine possession cases. In 2015 we filed 113 such cases, an increase of about 50%. In 2014 we filed 10 heroin cases, while in 2015 we filed 32 such cases, an increase of

300%. Cases involving other drugs are up by similar counts.

We have one attorney who devotes her time to juvenile dependency cases. We had planned to eliminate these cases from our office, but at the Court's request we still continue to do them. Our intention was to have less staff involvement with dependency cases, the attorney spends most of her time working with the Department of Human Services Child Welfare and private attorneys advising the parties, as well as organizing and providing huge amounts of discovery and preparing for trials. Trials in these cases tend to be multiple day events. We requested an upgrade to 1.0 FTE for this important position in last year's budget, which was approved, and we appreciate the support of the Commissioners in this important area.

Another area of the law that is adding to our workload is that of elder abuse/exploitation. The legislature and the Attorney General have made this area a priority.

In recent years I have asked to hire an additional attorney. This is still much needed, even though I am aware of the fiscal realities. Our attorneys are pushing the limits in terms of caseload. We have one full-time attorney working on juvenile court dependency matters, as described above. For all other responsibilities, we have three full-time felony attorneys and one full-time misdemeanor attorney. I continue to personally handle all juvenile delinquency cases. In order to prepare their cases for court, our attorneys are working extra hours on evenings and weekends to compensate for the time they must spend in the courtroom. There isn't enough trial preparation time and, oftentimes, our attorneys have two or more trials scheduled during a week and several during a month. Our attorneys are often scheduled to be in more than one courtroom at a time for pre-trial conferences, motions or other hearings. Victims are commonly frustrated by what they feel is a lack of, or delay, in response.

Our Victims' Assistance office continues to struggle with funding. In previous years, there have been up to 2.5 FTE employees, plus volunteers, handling the dissemination of information to victims, helping with restraining orders, elder abuse issues and stalking orders. Also, guiding victims through the criminal justice system, compiling restitution, sending notices to victims, etc. Because of lack of funding, it is impossible for our Victim Assistance office to maintain the levels of service required and much is left back to other staff to handle. Our legal assistants have taken responsibility for restitution and victim notification of hearings, adding even more to their workload. The Victim Assistance Coordinator continues to seek funding in the way of grants, donations and other sources of revenue. Other expenses such as attending training, books, office supplies, etc. will continue to be covered through non-county generated funding. The outlook for State funding of Victims Offices is not encouraging for the next biennium.

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

happen this fiscal year.

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

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

March 2016

*R. Stephen Atchison*

R. Stephen Atchison

District Attorney

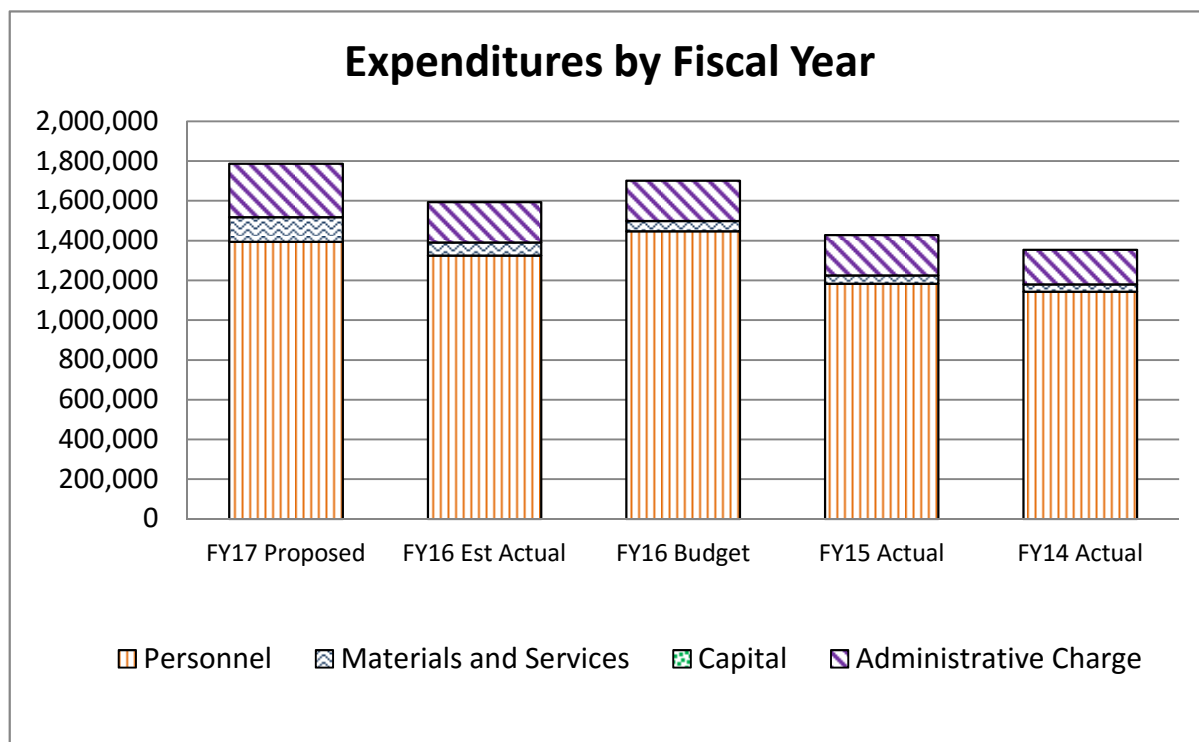
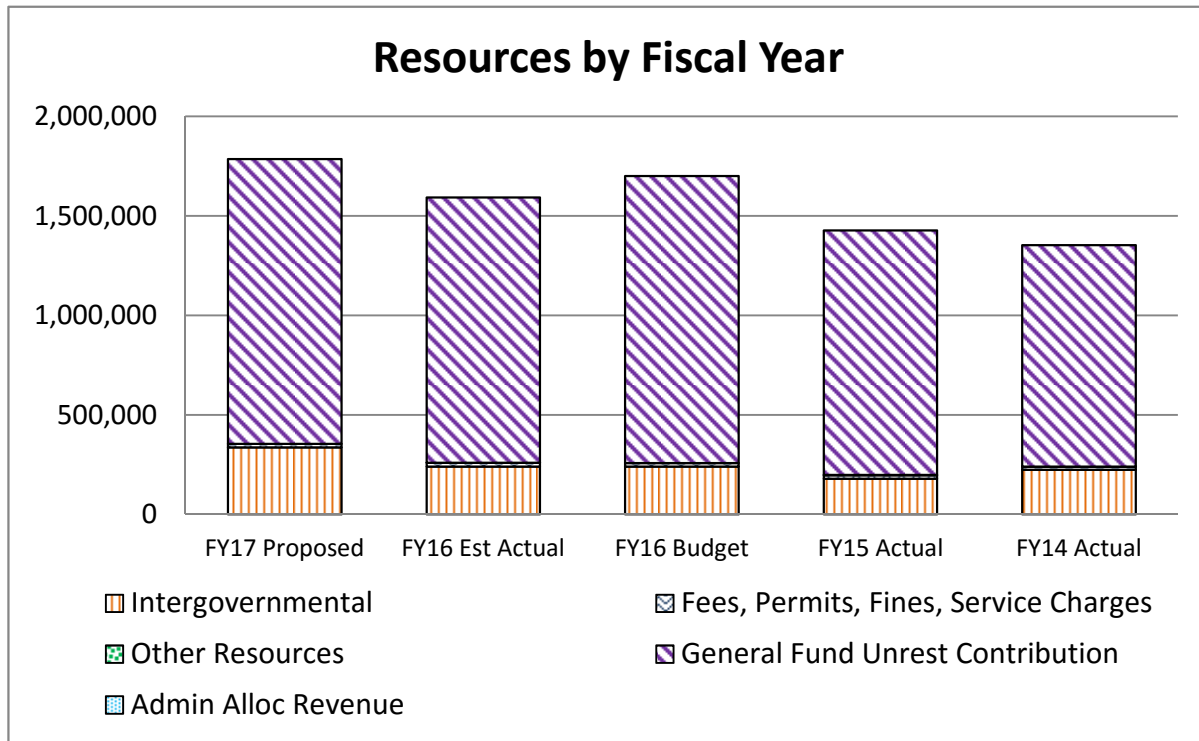
Columbia County                      General Fund                      District Attorney                      Account: 100-12

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	336,781	240,821	240,684	179,628	224,750
Fees, Permits, Fines, Service Charges	18,500	18,194	18,250	16,752	15,424
Other Resources	0	65	0	1,591	907
<b>Current Year Restricted</b>	<b>355,281</b>	<b>259,081</b>	<b>258,934</b>	<b>197,971</b>	<b>241,082</b>
General Fund Operations Balancing	1,430,826	1,335,282	1,443,231	1,229,978	1,113,431
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>1,430,826</b>	<b>1,335,282</b>	<b>1,443,231</b>	<b>1,229,978</b>	<b>1,113,431</b>
<b>Total Available Resources</b>	<b>1,786,107</b>	<b>1,594,363</b>	<b>1,702,165</b>	<b>1,427,948</b>	<b>1,354,513</b>
<b>Expenditures</b>					
Salary	921,172	900,724	940,071	778,754	716,348
Benefits	382,265	326,623	404,702	310,827	337,256
PR Transfers (PERS Bond & Reserve)	90,713	97,805	102,814	93,882	89,312
<b>Personnel</b>	<b>1,394,151</b>	<b>1,325,153</b>	<b>1,447,587</b>	<b>1,183,463</b>	<b>1,142,917</b>
Materials & Services	124,294	66,421	51,788	42,478	37,722
<b>Program Budget</b>	<b>1,518,445</b>	<b>1,391,573</b>	<b>1,499,375</b>	<b>1,225,941</b>	<b>1,180,639</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	267,661	202,790	202,790	202,007	173,874
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>1,786,107</b>	<b>1,594,363</b>	<b>1,702,165</b>	<b>1,427,948</b>	<b>1,354,513</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>1,786,107</b>	<b>1,594,363</b>	<b>1,702,165</b>	<b>1,427,948</b>	<b>1,354,513</b>

Authorized Positions - Full Time Equivalents	
FY17 (no furloughs)	12.80
FY16 (8 furlough days)	12.58 FTE increase for one position
FY15 (12 furlough days)	12.09
FY14 (26 furlough days)	12.00
FY13 (26 furlough days)	11.27
FY12 (26 furlough days)	10.90 FTE reduction also required
FY11 (4 furlough days)	12.00

## Resource and Expenditure Charts

### General Fund Department: District Attorney



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



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>District Attorney's Office</b>								
Rest Fee,Srvce Chrg (Stat/Loc)								
12,149	14,042	14,000	11,045	100-12-01-3250	District Attorney - Discovery	0.00	14,000	14,000
643	17	0	35	100-12-01-3254	Restitution	0.00	0	0
2,633	2,694	4,250	2,148	100-12-02-3250	Fed \$25 Fee Child Support	0.00	4,500	4,500
15,424	16,752	18,250	13,228		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	18,500	18,500
Restr Fed Grant/Donation								
0	0	0	0	100-12-03-3631	VOCA General Advocate	0.00	0	0
26,142	22,982	29,952	3,941	100-12-32-3831	VOCA Basic - DoJ thru State	0.00	60,273	60,273
22,413	36,490	35,386	8,403	100-12-33-3831	VOCA Project - DoJ thru State	0.00	70,644	70,644
48,555	59,472	65,338	12,343		Restr Fed Grant/Donation Totals:	0.00	130,917	130,917
Restr State/ Local Govt Grant/								
14,701	13,674	33,300	40,329	100-12-02-3510	Oregon Incentives Child Sprt	0.00	39,960	39,960
129,448	74,436	110,000	70,938	100-12-02-3625	Child Support Enforcement	0.00	132,000	132,000
32,046	32,046	32,046	8,012	100-12-31-3637	CFAA Unitary Assessment	0.00	33,903	33,903
176,195	120,156	175,346	119,279		Restr State/ Local Govt Grant/ Totals:	0.00	205,863	205,863
Restr Private Grant/Donation								
0	0	0	138	100-12-30-3500	Donations	0.00	0	0
0	0	0	138		Restr Private Grant/Donation Totals:	0.00	0	0
Other Resources (Restr)								
907	1,591	0	0	100-12-01-3100	Refund of Expenses	0.00	0	0
0	0	0	65	100-12-02-3100	Refund of Expense	0.00	0	0
907	1,591	0	65		Other Resources (Restr) Totals:	0.00	0	0
<b>241,082</b>	<b>197,971</b>	<b>258,934</b>	<b>145,053</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>355,281</b>	<b>355,281</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
					Personal Services			
15,000	15,000	16,200	12,150	100-12-01-4001	Personnel-Legal	1.00	16,200	16,200
105,543	117,309	143,094	137,080	100-12-01-4004	Chief Deputy DA	1.00	123,559	123,559
219,828	258,701	348,895	217,098	100-12-01-4005	Deputy DA 2	3.00	311,399	308,046
64,352	68,795	65,341	48,811	100-12-01-4006	Deputy DA 1	1.00	71,042	70,281
60,662	69,432	75,697	54,457	100-12-01-4015	Office Manager	1.00	78,333	77,480
92,923	92,145	103,876	73,446	100-12-01-4048	Legal Secretary	2.00	110,948	109,767
31,231	31,217	39,031	26,073	100-12-01-4085	PT help	0.80	47,251	52,221
0	0	1,500	361	100-12-01-4090	Overtime	0.00	5,000	5,000
75,353	84,752	98,524	35,458	100-12-01-4101	PERS ER	0.00	54,946	55,093
43,637	48,612	60,713	39,539	100-12-01-4102	FICA Tax	0.00	58,425	58,335
559	471	905	448	100-12-01-4103	Worker's Compensation	0.00	738	737
138,300	121,460	147,212	70,834	100-12-01-4104	Insurance Benefits	0.00	123,538	123,538
214	187	365	185	100-12-01-4105	WBF	0.00	382	381
3,474	(10,152)	7,936	4,533	100-12-01-4106	Unemployment Insurance Pool	0.00	3,819	3,813
0	0	0	28,240	100-12-01-4109	PERS EE 6%	0.00	44,406	44,351
45,591	12,794	0	0	100-12-02-4021	Support Enforcement	0.00	0	0
0	0	49,671	8,505	100-12-02-4048	Support Enforcement Agent 2	1.00	57,679	57,047
31,669	59,754	39,539	59,367	100-12-02-4051	Child Support Enf Agnt	1.00	42,842	42,393
352	0	1,500	237	100-12-02-4090	Overtime	0.00	1,000	1,000
10,060	9,675	9,688	5,481	100-12-02-4101	PERS ER	0.00	4,751	4,701
5,885	5,308	6,939	4,969	100-12-02-4102	FICA Tax	0.00	7,766	7,684
69	58	103	51	100-12-02-4103	Worker's Compensation	0.00	98	97
40,824	33,548	48,952	35,577	100-12-02-4104	Insurance Benefits	0.00	53,581	53,581
48	29	61	38	100-12-02-4105	WBF	0.00	51	50
448	(1,760)	907	530	100-12-02-4106	Unemployment Insurance Pool	0.00	508	502
0	0	0	4,087	100-12-02-4109	PERS EE 6%	0.00	6,091	6,026
49,196	53,607	55,725	40,861	100-12-30-4016	Victim Advoc Coordinator	1.00	58,822	58,178
6,867	7,669	9,223	4,300	100-12-30-4101	PERS ER	0.00	6,206	6,138
3,733	3,909	4,263	3,062	100-12-30-4102	FICA tax	0.00	4,500	4,451
55	179	80	39	100-12-30-4103	Workers Comp	0.00	57	56
7,420	7,722	8,242	6,230	100-12-30-4104	Insurance	0.00	8,920	8,920
24	19	33	20	100-12-30-4105	WBF	0.00	29	29
287	(861)	557	316	100-12-30-4106	Unemployment Pool	0.00	294	291
0	0	0	2,452	100-12-30-4109	PERS EE 6%	0.00	3,529	3,491
1,053,604	1,089,581	1,344,773	924,833		Personal Services Totals:	12.80	1,306,713	1,303,438

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
					Materials and Services			
818	2,058	12,000	962	100-12-01-4321	Office Supplies and Expenses	0.00	5,000	5,000
2,549	3,180	3,000	1,824	100-12-01-4322	Copier Maintenance	0.00	3,200	3,200
2,589	902	1,800	1,933	100-12-01-4335	Books and Periodicals	0.00	2,500	2,500
0	0	0	0	100-12-01-4520	Software	0.00	6,120	18,500
3,422	2,446	4,250	2,784	100-12-01-4710	Mileage	0.00	4,250	4,250
9,523	7,788	7,500	6,176	100-12-01-4720	Conferences and Training	0.00	8,000	8,000
1,804	7,332	5,000	3,342	100-12-01-4730	Membership Dues	0.00	5,000	5,000
241	241	300	241	100-12-01-4789	Leds Computer Lease	0.00	300	300
4,650	1,223	2,500	828	100-12-01-4810	Investigation	0.00	3,000	3,000
0	905	2,000	426	100-12-01-4830	Expert Witnesses	0.00	2,000	2,000
0	0	750	0	100-12-01-4840	Transcripts and Brief Printing	0.00	750	750
3,343	6,000	2,500	2,211	100-12-02-4321	Enforcement Supplies	0.00	2,500	2,500
613	81	600	73	100-12-02-4710	Mileage	0.00	600	600
331	149	450	292	100-12-02-4720	Conferences and Training	0.00	450	450
517	543	3,000	1,199	100-12-02-4810	Investigation	0.00	3,000	3,000
377	3,203	615	0	100-12-31-4320	Supplies	0.00	600	600
0	0	150	80	100-12-31-4335	Books, Periodicals, Subscripti	0.00	400	400
0	0	0	0	100-12-31-4520	Software	0.00	0	720
1,265	(73)	400	937	100-12-31-4600	Grant Expenses: Emerg Supplies	0.00	484	484
217	0	100	82	100-12-31-4709	Equipment Rental	0.00	102	102
333	122	200	0	100-12-31-4710	Travel	0.00	0	0
0	0	400	0	100-12-31-4720	Conferences	0.00	799	799
2,050	160	450	373	100-12-32-4320	Supplies	0.00	400	400
68	249	0	4	100-12-32-4321	Supplies	0.00	0	0
70	0	180	0	100-12-32-4335	Books, Periodicals, Subscripti	0.00	200	200
245	577	300	0	100-12-32-4600	Grant Expenses: Emerg Supplies	0.00	398	398
0	0	75	0	100-12-32-4709	Equipment Rental	0.00	52	52
188	0	150	0	100-12-32-4710	Travel	0.00	100	100
100	0	720	0	100-12-32-4720	Training	0.00	428	428
2,410	4,808	0	13,606	100-12-32-4841	Contract Temporary Services	0.00	58,417	58,417
0	586	615	0	100-12-33-4320	Supplies	0.00	600	600
0	0	82	0	100-12-33-4335	Books, Periodicals, Subs	0.00	82	82
0	0	410	0	100-12-33-4600	Grant Exp	0.00	410	410
0	0	102	0	100-12-33-4709	Equip Rental	0.00	102	102
0	0	205	0	100-12-33-4710	Travel	0.00	350	350
0	0	984	0	100-12-33-4720	Training	0.00	600	600
37,722	42,478	51,788	37,372		Materials and Services Totals:	0.00	111,194	124,294
					Transfers			
48,320	50,666	53,979	36,523	100-12-01-4107	PERS Bond	0.00	52,755	53,250
24,670	27,615	31,270	20,709	100-12-01-4108	PERS 822	0.00	32,565	21,436
141,880	165,068	164,151	123,113	100-12-01-4593	Admin Alloc-DA	0.00	220,846	220,846
6,572	5,749	6,890	5,299	100-12-02-4107	PERS Bond	0.00	7,236	7,236
3,335	3,175	3,991	2,997	100-12-02-4108	PERS 822	0.00	4,467	2,913
17,284	19,485	20,960	15,720	100-12-02-4593	Admin Alloc-Child Support Enf	0.00	24,255	24,255
4,251	4,318	4,233	3,180	100-12-30-4107	PERS Bond	0.00	4,193	4,191
2,165	2,359	2,452	1,798	100-12-30-4108	PERS 822	0.00	2,588	1,687
14,710	17,454	17,679	13,259	100-12-30-4593	Administrative Allocation	0.00	22,560	22,560
263,186	295,889	305,604	222,598		Transfers Totals:	0.00	371,466	358,375
<b>1,354,513</b>	<b>1,427,948</b>	<b>1,702,165</b>	<b>1,184,803</b>		<b>EXPENDITURES TOTALS:</b>	<b>12.80</b>	<b>1,789,373</b>	<b>1,786,107</b>
<b>241,082</b>	<b>197,971</b>	<b>258,934</b>	<b>145,053</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>355,281</b>	<b>355,281</b>
<b>1,354,513</b>	<b>1,427,948</b>	<b>1,702,165</b>	<b>1,184,803</b>		<b>DEPT EXPENSES</b>	<b>12.80</b>	<b>1,789,373</b>	<b>1,786,107</b>
<b>(1,113,431)</b>	<b>(1,229,978)</b>	<b>(1,443,231)</b>	<b>(1,039,750)</b>		<b>District Attorney's Office Totals:</b>		<b>(1,434,092)</b>	<b>(1,430,826)</b>

## Justice Court - General Fund 100-14

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

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

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

### **FY 2016-2017 Highlights and Significant Changes**

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

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

### **FY 2015-2016 Accomplishments**

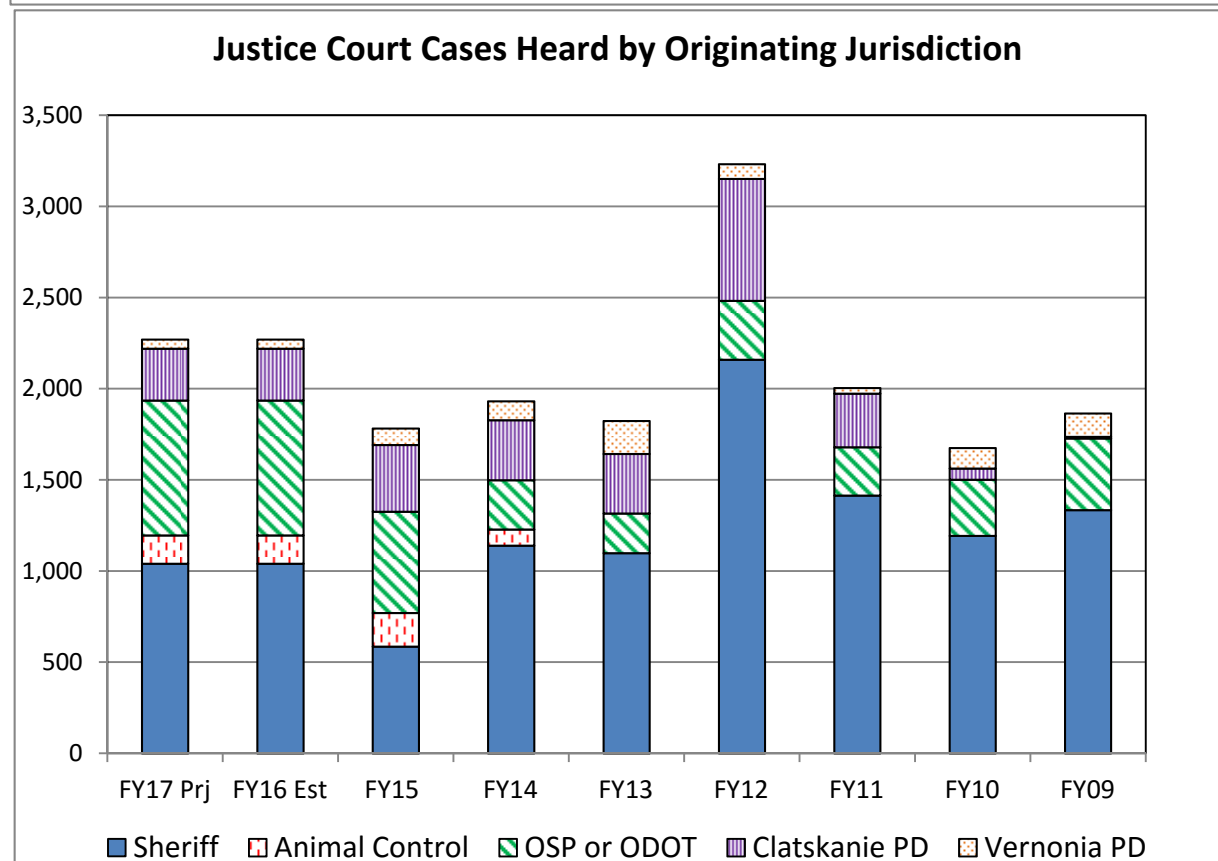
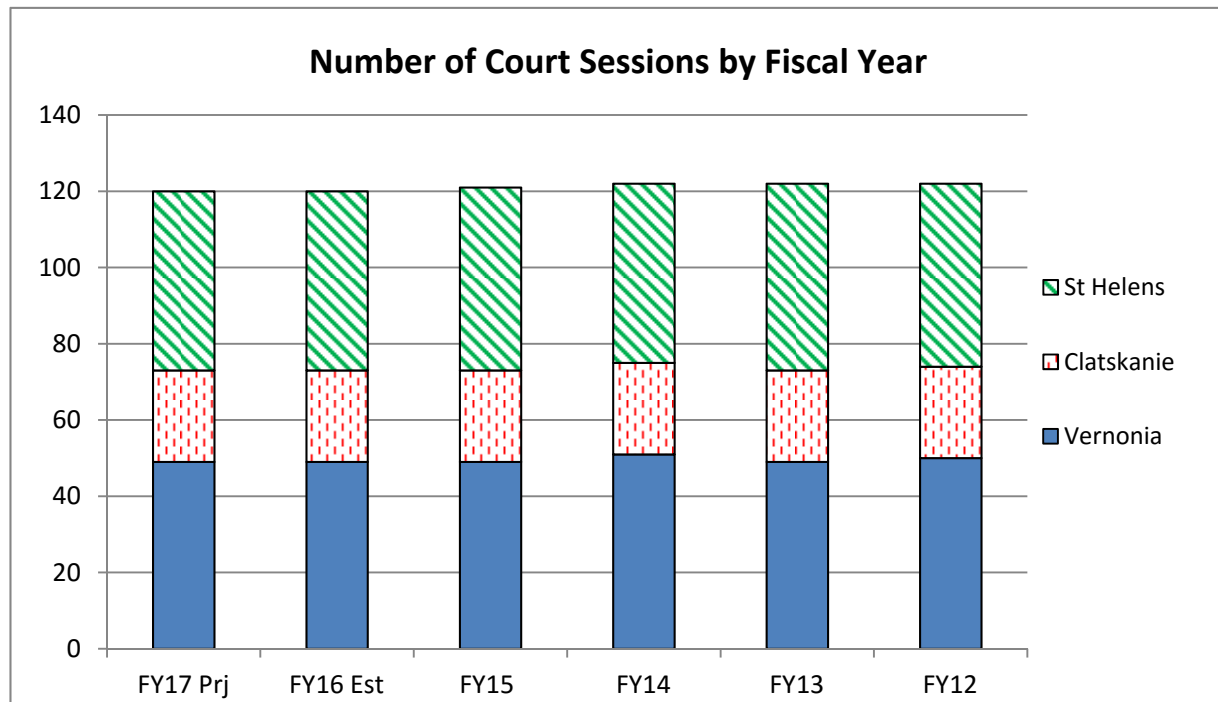
We continue to have Intergovernmental Agreements with the cities of Clatskanie and Vernonia, with our office located in Vernonia.

Columbia County Justice Court has been affected by the budget issues with the County Sheriff's Office – this year citations from the CCSO have gone up. In addition, citation numbers generally from other agencies have gone up, leaving us with FY16 expected to be the most active for the Justice Court in terms of citation numbers since FY12.

# Justice of the Peace

# Columbia County, Oregon

## Operating Indicators



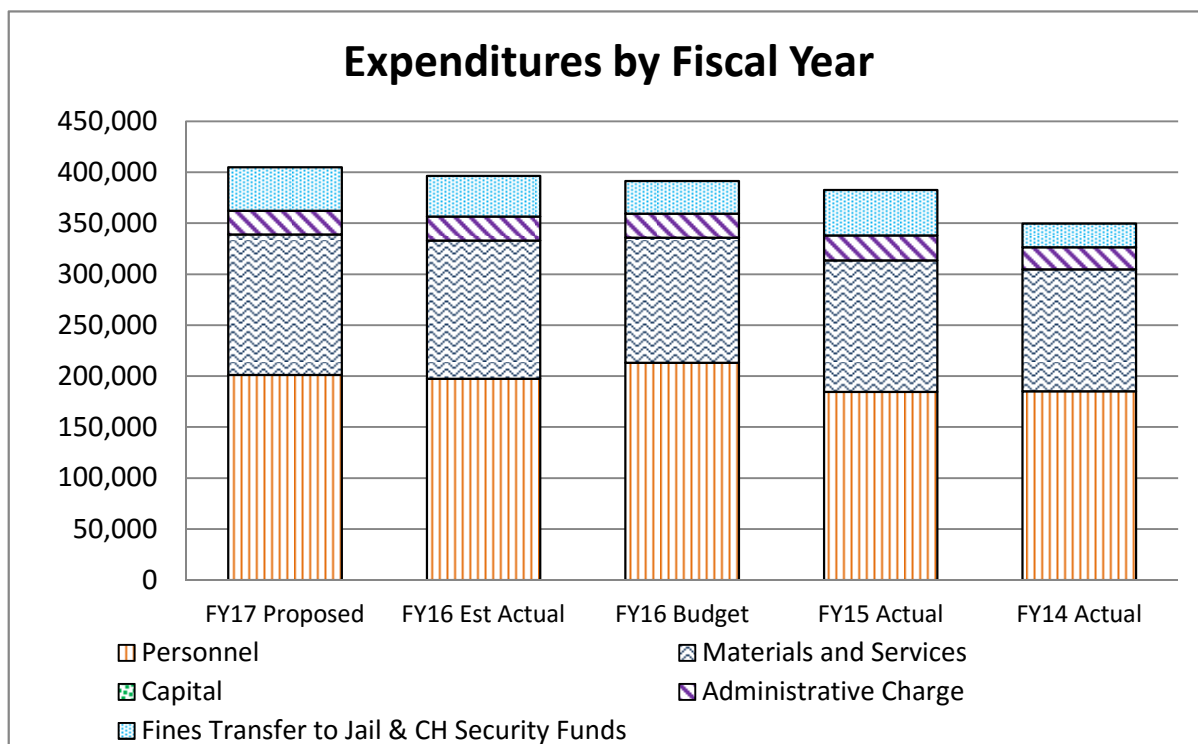
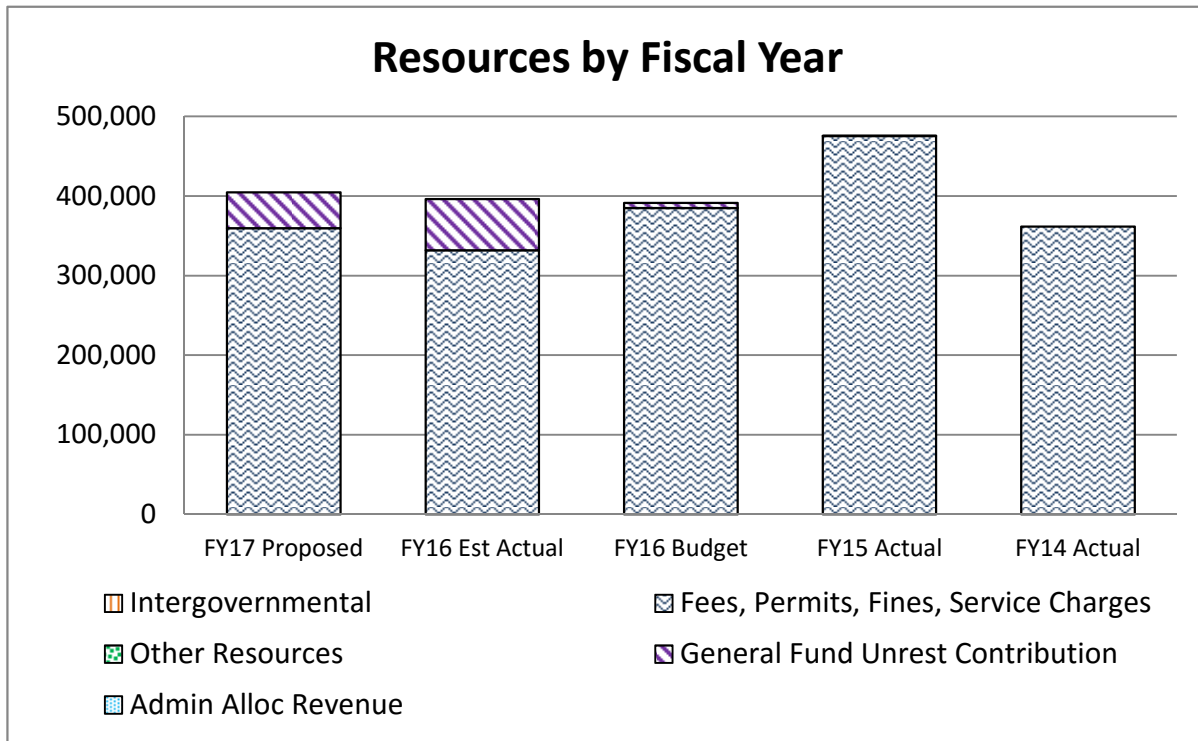
Columbia County                      General Fund                      Justice Court                      Account: 100-14

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	360,000	331,908	385,000	475,796	361,690
Other Resources	0	0	0	83	0
<b>Current Year Restricted</b>	<b>360,000</b>	<b>331,908</b>	<b>385,000</b>	<b>475,879</b>	<b>361,690</b>
General Fund Operations Balancing	44,926	64,457	6,433	-93,098	-11,524
Transfers from County Funds	0	0	0	0	-419
<b>Current Year Other Resources</b>	<b>44,926</b>	<b>64,457</b>	<b>6,433</b>	<b>-93,098</b>	<b>-11,943</b>
<b>Total Available Resources</b>	<b>404,926</b>	<b>396,364</b>	<b>391,433</b>	<b>382,782</b>	<b>349,746</b>
<b>Expenditures</b>					
Salary	133,847	129,575	142,192	123,913	123,352
Benefits	53,738	51,778	54,010	45,195	45,931
PR Transfers (PERS Bond & Reserve)	13,524	15,947	17,056	15,452	15,931
<b>Personnel</b>	<b>201,108</b>	<b>197,299</b>	<b>213,259</b>	<b>184,560</b>	<b>185,215</b>
Materials & Services	137,983	135,828	122,637	129,009	119,466
<b>Program Budget</b>	<b>339,092</b>	<b>333,127</b>	<b>335,896</b>	<b>313,569</b>	<b>304,681</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	23,335	23,537	23,537	24,540	21,838
Transfers Out (fund pymts)	42,500	39,700	32,000	44,673	23,228
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>404,926</b>	<b>396,364</b>	<b>391,433</b>	<b>382,782</b>	<b>349,746</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>404,926</b>	<b>396,364</b>	<b>391,433</b>	<b>382,782</b>	<b>349,746</b>

Authorized Positions - Full Time Equivalents	
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

# Resource and Expenditure Charts

## General Fund Department: Justice Court



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
361,690	475,796	385,000	322,401	100-14-00-3252	Rest Fees, Lic, Perm, Fines, Justice Court - Vernonia	0.00	300,000	360,000
361,690	475,796	385,000	322,401		Rest Fees, Lic, Perm, Fines, Totals:	0.00	300,000	360,000
Rest Interfund Transf/Intrnl S								
(419)	0	0	0	100-14-00-3085	Justice Court Distrib	0.00	0	0
(419)	0	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
Other Resources (Restr)								
0	83	0	0	100-14-00-3100	Refund of Expenses	0.00	0	0
0	83	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>361,270</b>	<b>475,879</b>	<b>385,000</b>	<b>322,401</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>300,000</b>	<b>360,000</b>
<b>Expense</b>								
Personal Services								
48,239	56,506	60,000	40,981	100-14-00-4001	Justice of the Peace	0.82	60,240	60,240
43,583	47,918	51,157	38,207	100-14-00-4055	Justice Court Clerk	1.00	55,078	54,475
31,027	19,489	31,035	11,365	100-14-00-4085	PT Justice Court Clerk	0.49	17,631	17,631
503	0	0	693	100-14-00-4090	Overtime	0.00	1,500	1,500
15,876	16,661	18,708	6,808	100-14-00-4101	PERS ER	0.00	9,828	9,800
9,436	9,384	10,878	6,899	100-14-00-4102	FICA Tax	0.00	10,285	10,239
111	85	162	80	100-14-00-4103	Worker's Compensation	0.00	130	129
19,690	21,183	22,749	17,238	100-14-00-4104	Insurance Benefits	0.00	24,802	24,802
86	56	91	51	100-14-00-4105	WBF	0.00	67	67
731	(2,174)	1,422	709	100-14-00-4106	Unemployment Insurance Pool	0.00	672	669
0	0	0	5,469	100-14-00-4109	PERS EE 6%	0.00	8,067	8,031
169,283	169,108	196,202	128,499		Personal Services Totals:	2.31	188,302	187,584
Materials and Services								
2,706	2,631	2,700	1,971	100-14-00-4310	Telephone-Long Distance Only	0.00	2,750	2,750
3,278	4,235	4,000	2,095	100-14-00-4321	Office Supplies	0.00	4,000	4,000
429	480	600	350	100-14-00-4322	Copier Expense	0.00	600	600
89,211	105,529	95,000	62,893	100-14-00-4381	State DOR Payments	0.00	108,000	108,000
4,739	1,806	1,000	0	100-14-00-4390	Court Appointed Attorneys	0.00	1,000	1,000
0	0	600	0	100-14-00-4395	Jury Expense	0.00	500	500
2,081	0	2,081	0	100-14-00-4525	Software & Hosting	0.00	2,100	2,100
3,225	3,600	3,750	2,550	100-14-00-4580	Office Rent	0.00	3,750	3,750
27	27	31	30	100-14-00-4588	Gen Liab Insurance	0.00	33	33
11,959	7,433	6,000	7,332	100-14-00-4594	Refund	0.00	7,000	7,000
1,385	2,420	3,000	1,051	100-14-00-4710	Mileage	0.00	3,000	3,000
0	0	3,500	0	100-14-00-4720	Conferences and Training	0.00	4,500	0
390	390	375	250	100-14-00-4730	Membership Dues	0.00	450	450
35	457	0	3,784	100-14-00-4841	Contract Temporary Help	0.00	4,800	4,800
119,466	129,009	122,637	82,306		Materials and Services Totals:	0.00	142,483	137,983
Transfers								
10,545	10,000	10,800	7,089	100-14-00-4107	PERS Bond	0.00	9,584	9,642
5,386	5,452	6,256	4,010	100-14-00-4108	PERS 822	0.00	5,916	3,882
21,838	24,540	23,537	17,653	100-14-00-4593	Administrative Allocation	0.00	23,335	23,335
22,188	44,483	32,000	26,518	100-14-00-5313	Fee (transfer to other fund)	0.00	45,000	42,000
1,040	190	0	0	100-14-00-5314	Restitution to Anim Contrl Fnd	0.00	500	500
60,997	84,664	72,593	55,270		Transfers Totals:	0.00	84,334	79,358
<b>349,746</b>	<b>382,782</b>	<b>391,433</b>	<b>266,075</b>		<b>EXPENDITURES TOTALS:</b>	<b>2.31</b>	<b>415,119</b>	<b>404,926</b>
<b>361,270</b>	<b>475,879</b>	<b>385,000</b>	<b>322,401</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>300,000</b>	<b>360,000</b>
<b>349,746</b>	<b>382,782</b>	<b>391,433</b>	<b>266,075</b>		<b>DEPT EXPENSES</b>	<b>2.31</b>	<b>415,119</b>	<b>404,926</b>
<b>11,524</b>	<b>93,098</b>	<b>(6,433)</b>	<b>56,326</b>		<b>Justice Court Totals:</b>		<b>(115,119)</b>	<b>(44,926)</b>



## **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.

### **FY2016-2017 Highlights and Significant Changes**

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

### **FY 2015-2016 Accomplishments**

Firing Range Use fees are expected to be below budgeted levels, as are total expenses.

Columbia County                      General Fund                      Firing Range                      Account: 100-15

**Department Budget Summary**

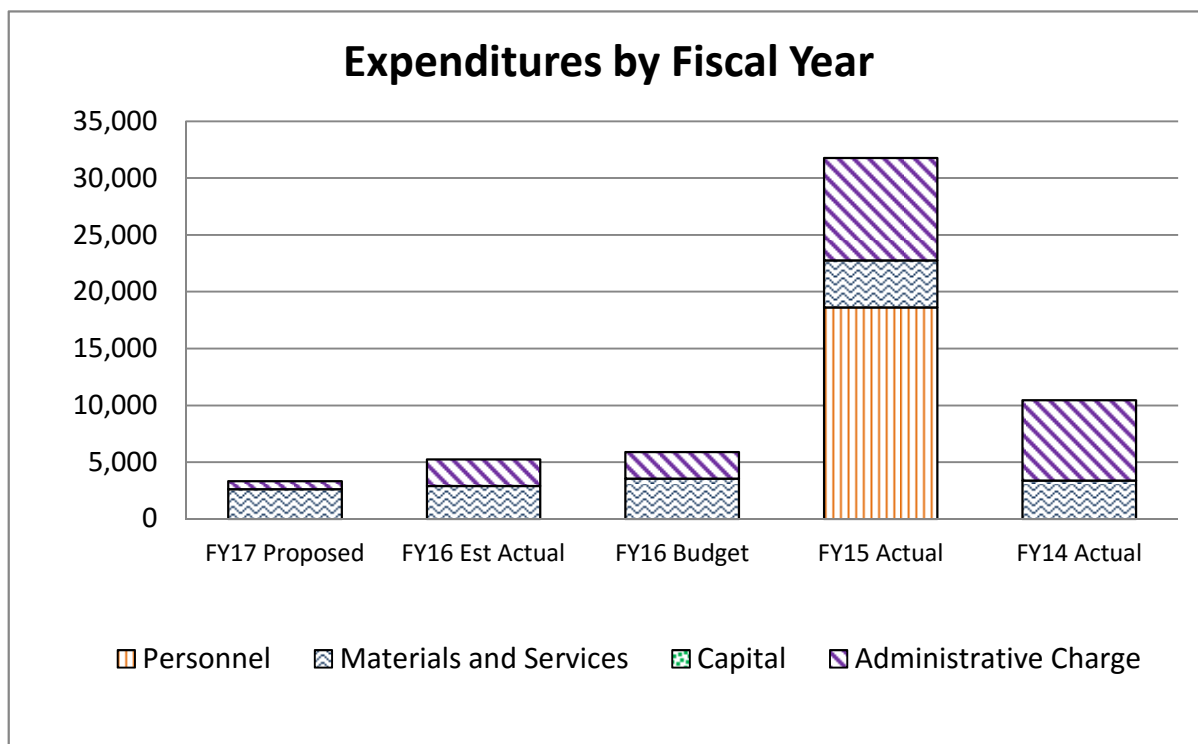
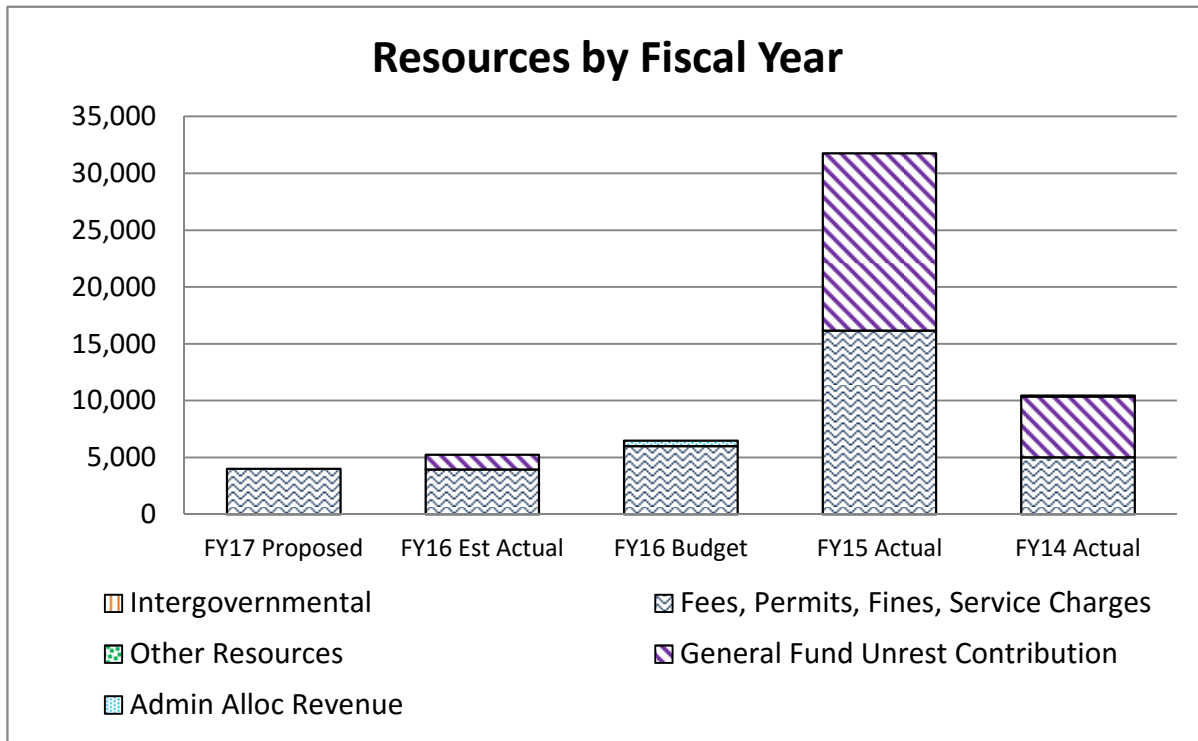
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	4,000	3,960	6,000	16,170	5,030
Other Resources	0	0	0	0	0
<b>Current Year Restricted</b>	<b>4,000</b>	<b>3,960</b>	<b>6,000</b>	<b>16,170</b>	<b>5,030</b>
General Fund Operations Balancing	-655	1,282	-607	15,610	5,358
Transfers from County Funds	0	0	500	0	60
<b>Current Year Other Resources</b>	<b>-655</b>	<b>1,282</b>	<b>-107</b>	<b>15,610</b>	<b>5,418</b>
<b>Total Available Resources</b>	<b>3,345</b>	<b>5,242</b>	<b>5,893</b>	<b>31,780</b>	<b>10,448</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	18,671	0
PR Transfers (PERS Bond & Reserve)	0	0	0	-58	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,613</b>	<b>0</b>
Materials & Services	2,640	2,911	3,562	4,154	3,391
<b>Program Budget</b>	<b>2,640</b>	<b>2,911</b>	<b>3,562</b>	<b>22,767</b>	<b>3,391</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	705	2,331	2,331	9,013	7,056
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>3,345</b>	<b>5,242</b>	<b>5,893</b>	<b>31,780</b>	<b>10,448</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>3,345</b>	<b>5,242</b>	<b>5,893</b>	<b>31,780</b>	<b>10,448</b>

**Authorized Positions - Full Time Equivalents**

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

# Resource and Expenditure Charts

## General Fund Department: Firing Range



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Col County Firing Range</b>								
					Rest Fee,Srvce Chrg (Stat/Loc)			
5,030	16,170	6,000	3,510	100-15-00-3250	Firing Range Access Fees	0.00	4,000	4,000
5,030	16,170	6,000	3,510		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	4,000	4,000
					Rest Interfund Transf/Intrnl S			
60	0	500	0	100-15-00-3085	Firing Range Use Fees	0.00	0	0
60	0	500	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
					Other Resources (Restr)			
0	0	0	760	100-15-00-3100	Refund of Expenses	0.00	0	0
0	0	0	760		Other Resources (Restr) Totals:	0.00	0	0
<b>5,090</b>	<b>16,170</b>	<b>6,500</b>	<b>4,270</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>4,000</b>	<b>4,000</b>
<b>Expense</b>								
					Personal Services			
0	18,671	0	0	100-15-00-4101	PERS	0.00	0	0
0	(58)	0	0	100-15-00-4106	Unemployment Insurance	0.00	0	0
0	18,613	0	0		Personal Services Totals:	0.00	0	0
					Materials and Services			
900	604	500	307	100-15-00-4510	Gun Range Utilities	0.00	275	275
1,277	1,904	2,000	1,315	100-15-00-4514	Garbage & Sanitation Expense	0.00	1,800	1,800
1,160	1,591	1,000	760	100-15-00-4516	Gun Range Maintenance	0.00	500	500
54	55	62	61	100-15-00-4588	Liability Insurance	0.00	65	65
3,391	4,154	3,562	2,443		Materials and Services Totals:	0.00	2,640	2,640
					Transfers			
7,056	9,013	2,331	1,748	100-15-00-4593	Admin Allocation	0.00	705	705
0	0	0	0	100-15-00-5311	Tipping fees	0.00	0	0
0	0	0	0	100-15-00-5312	Work Crew Fees	0.00	0	0
7,056	9,013	2,331	1,748		Transfers Totals:	0.00	705	705
<b>10,448</b>	<b>31,780</b>	<b>5,893</b>	<b>4,191</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>3,345</b>	<b>3,345</b>
<b>5,090</b>	<b>16,170</b>	<b>6,500</b>	<b>4,270</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>4,000</b>	<b>4,000</b>
<b>10,448</b>	<b>31,780</b>	<b>5,893</b>	<b>4,191</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>3,345</b>	<b>3,345</b>
<b>(5,358)</b>	<b>(15,610)</b>	<b>607</b>	<b>79</b>		<b>Col County Firing Range Totals:</b>	<b>0.00</b>	<b>655</b>	<b>655</b>

## Juvenile Department - General Fund 100-18

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

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

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

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

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

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

expunctions.

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

## **FY 2016-2017 Highlights and Significant Changes**

Next fiscal year furloughs will be eliminated, offering the opportunity to the JCC/JPO's to increase contact with youth in the community. The proposed budget includes part-time Intervention specialist who will provide community based alternatives to youth in the community. This addition will better equip the department to meet minimum service levels and contribute to the goal of making the juvenile department whole from reductions in prior years.

## **FY 2015-2016 Accomplishments**

With the support of the Board of County Commissioners, the Juvenile Division has grown in small increments back to full staffing. As of July 1, 2015 (beginning of Fiscal Year 2015), the Juvenile Division of the Department of Community Justice consists of:

- Department Director (.25 FTE)
- Juvenile Division Supervisor (1 FTE)
- Juvenile Court Counselor/Probation Officer (3 FTE)
- Legal/Department Secretary (1 FTE)
- Transport Officer (.25 FTE)
- Intervention Specialist (.4 fte)
- Part-time contracted support assistance

JCC/JPO positions currently maintain caseloads of youth with all risk levels, and work to provide the adequate level of supervision and intervention for all referred youth. This is a difficult balance, as the highest risk youth require the most time.

Columbia County recidivism rates have finally dropped below the State averages (24% compared to the 27.4% Statewide average) with only 3.4 % of the youth committing 3 or more subsequent offenses.

The utilization of detention beds is no longer simply an indicator of the type of referrals received. In 2015, the majority of detention beds used were for youth awaiting placement with DHS/MH/OYA, rather than pre-adjudication/post adjudication criminal behavior. For

example, in 2015, 10 youth were held in detention in 29 admissions for a total of 300 days awaiting a DHS/MH placement. Compared to the 2014 detention data of 3 youth placed 4 times for a total of 96 days awaiting a DHS/MH placement. This significant increase has placed a burden on the ballooning detention budget which allowed for 1.5 beds per day, while reducing the accountability for youth who are committing crimes or posing a public safety issue in the community. Juvenile Detention should be used for those youth who demonstrate a risk to themselves or others, and where there is no less restrictive placement available.

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

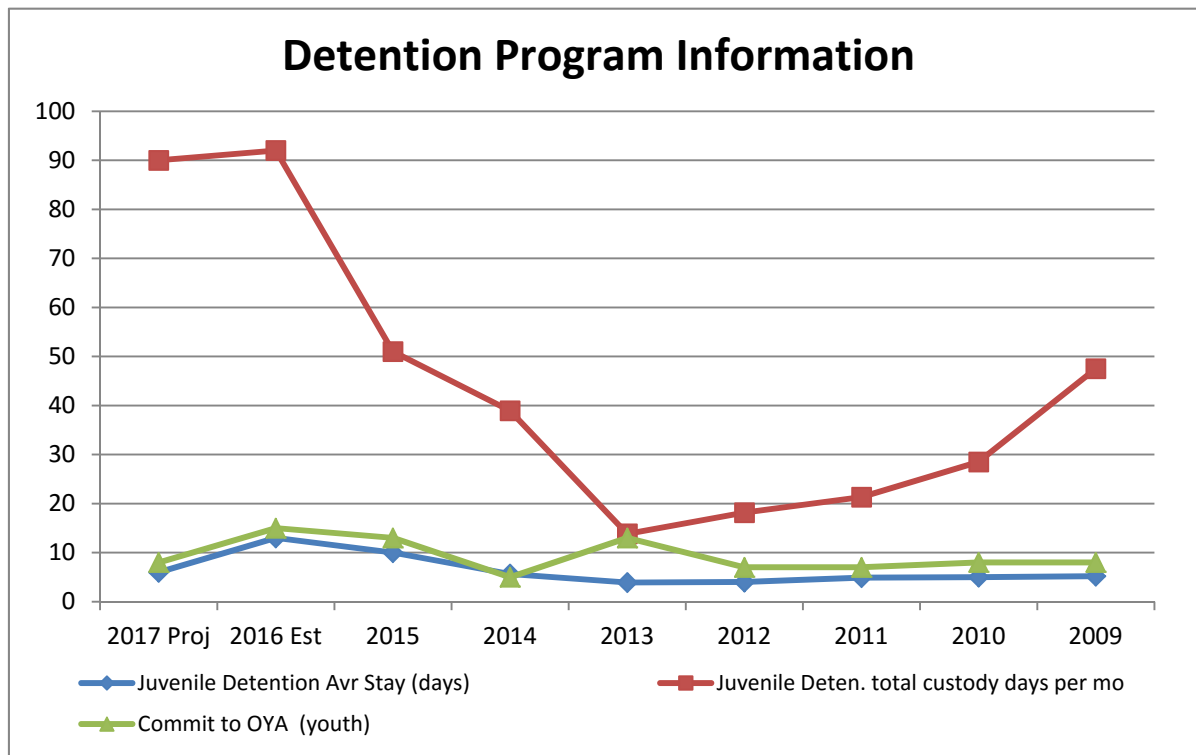
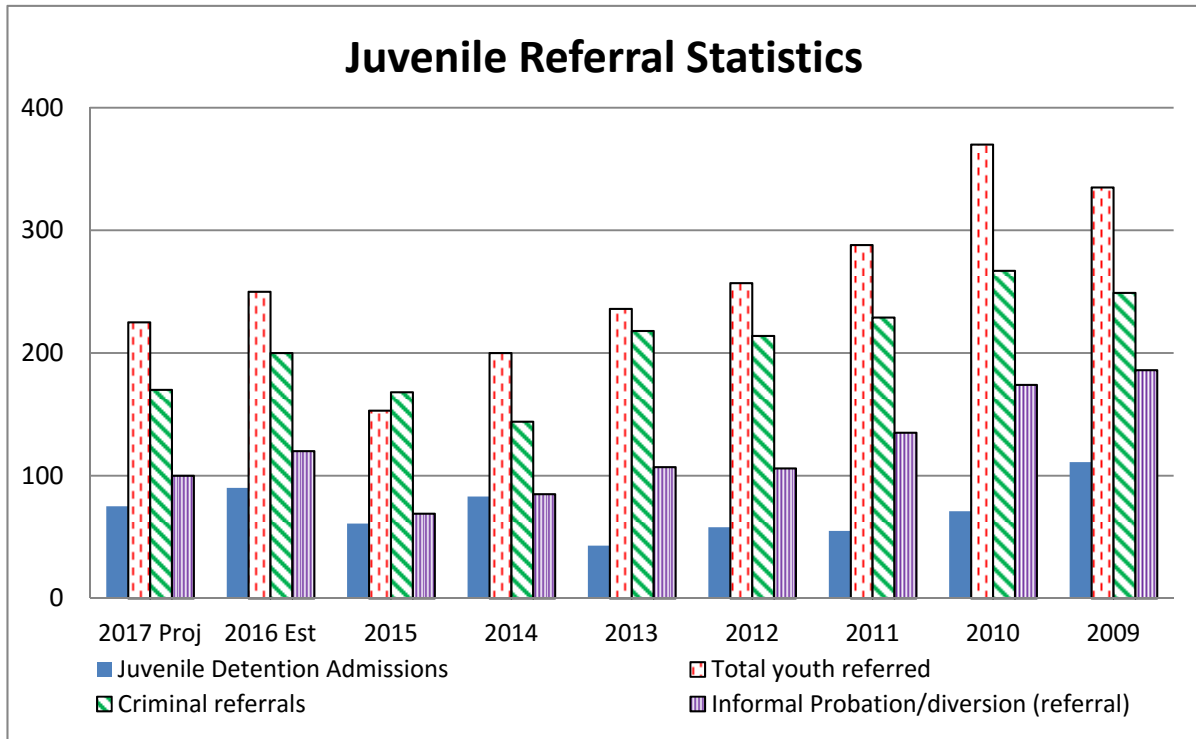
#### Accomplishments:

- Located free/low cost training resources to keep our professional staff at the highest level of knowledge and expertise
- Continued to coordinate and provide services with the Juvenile Treatment Court program, Circuit Courts, Columbia Community Mental Health, Department of Human Services, the Oregon Youth Authority, school districts, police departments, Amani Center, Interstate Compact, and numerous other treatment and social service agencies
- Shared Community Services with the Department of Community Justice by creating a Juvenile Work Crew to offer an alternative, less expensive sanction to Juvenile Detention
- The Adult Division and Juvenile Division received training in EPICS (Effective Practices in Community Supervision), a research-based evidence supported practice to target medium and high risk offenders to develop skills that reduce recidivism. This training included training of two staff from each division (One Supervisor and one peer leader) to coach and support department staff. The inclusion of the entire department supports efforts in unification of the whole department and the development of interventions which are consistent along the continuum of interventions in community justice.
- Parenting Education - The Department entered into a contract with NW Parenting Hub/CAT team to provide parenting education for adult offenders and parents of the juvenile offenders.

# Community Justice - Juvenile Program

## Operating Indicators

## Columbia County, Oregon



Juvenile Statistics are tracked on calendar year basis



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

**Department Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance*	126,673	126,173	126,088	125,551	124,906
<b>Total Beginning Balance</b>	<b>126,673</b>	<b>126,173</b>	<b>126,088</b>	<b>125,551</b>	<b>124,906</b>
Intergovernmental	148,800	108,000	110,090	141,205	122,949
Fees, Permits, Fines, Service Charges	3,000	3,050	3,300	3,644	4,032
Other Resources	500	500	500	3,550	812
<b>Current Year Restricted</b>	<b>152,300</b>	<b>111,549</b>	<b>113,890</b>	<b>148,399</b>	<b>127,792</b>
General Fund Operations Balancing	843,481	739,123	734,701	571,882	519,901
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>843,481</b>	<b>739,123</b>	<b>734,701</b>	<b>571,882</b>	<b>519,901</b>
<b>Total Available Resources</b>	<b>1,122,454</b>	<b>976,846</b>	<b>974,679</b>	<b>845,832</b>	<b>772,600</b>
<b>Expenditures</b>					
Salary	387,793	356,456	361,926	303,509	275,539
Benefits	205,311	143,924	157,588	121,727	133,136
PR Transfers (PERS Bond & Reserve)	39,183	40,903	43,414	37,282	34,964
<b>Personnel</b>	<b>632,286</b>	<b>541,282</b>	<b>562,928</b>	<b>462,518</b>	<b>443,639</b>
Materials & Services	203,118	199,077	175,350	131,713	94,485
<b>Program Budget</b>	<b>835,404</b>	<b>740,360</b>	<b>738,278</b>	<b>594,231</b>	<b>538,124</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	160,377	110,313	110,313	126,050	109,570
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>995,781</b>	<b>850,672</b>	<b>848,591</b>	<b>720,281</b>	<b>647,694</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>995,781</b>	<b>850,672</b>	<b>848,591</b>	<b>720,281</b>	<b>647,694</b>

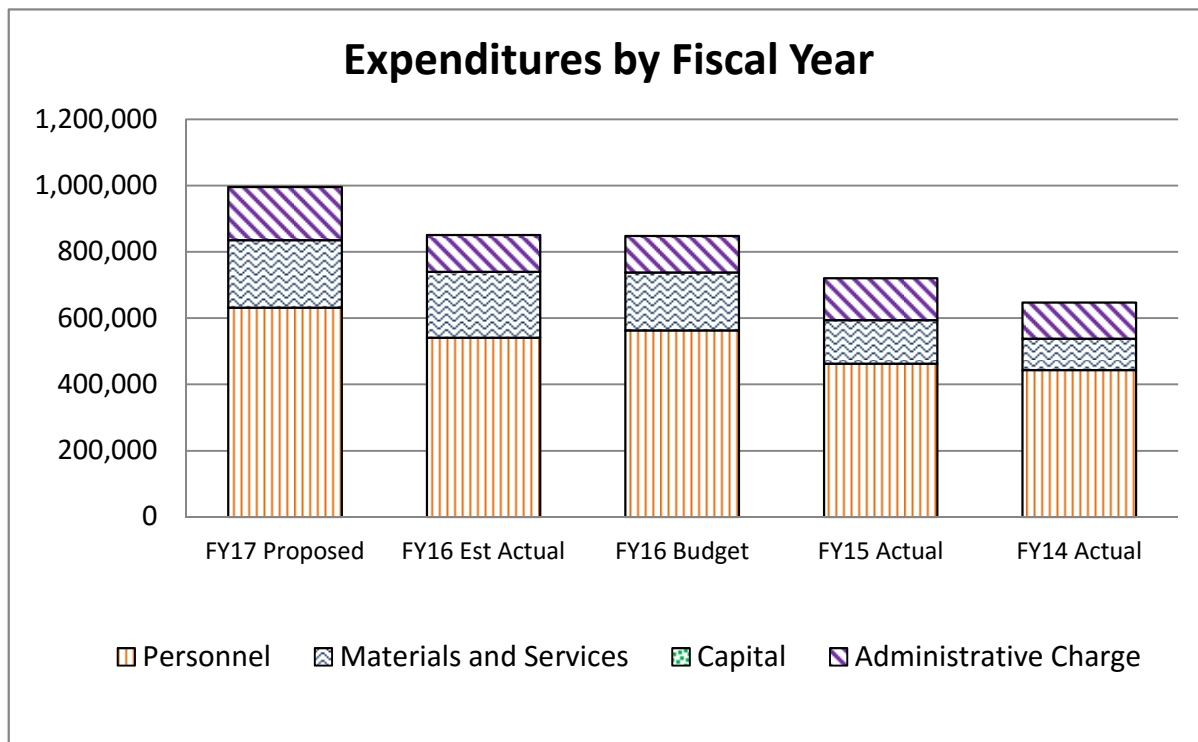
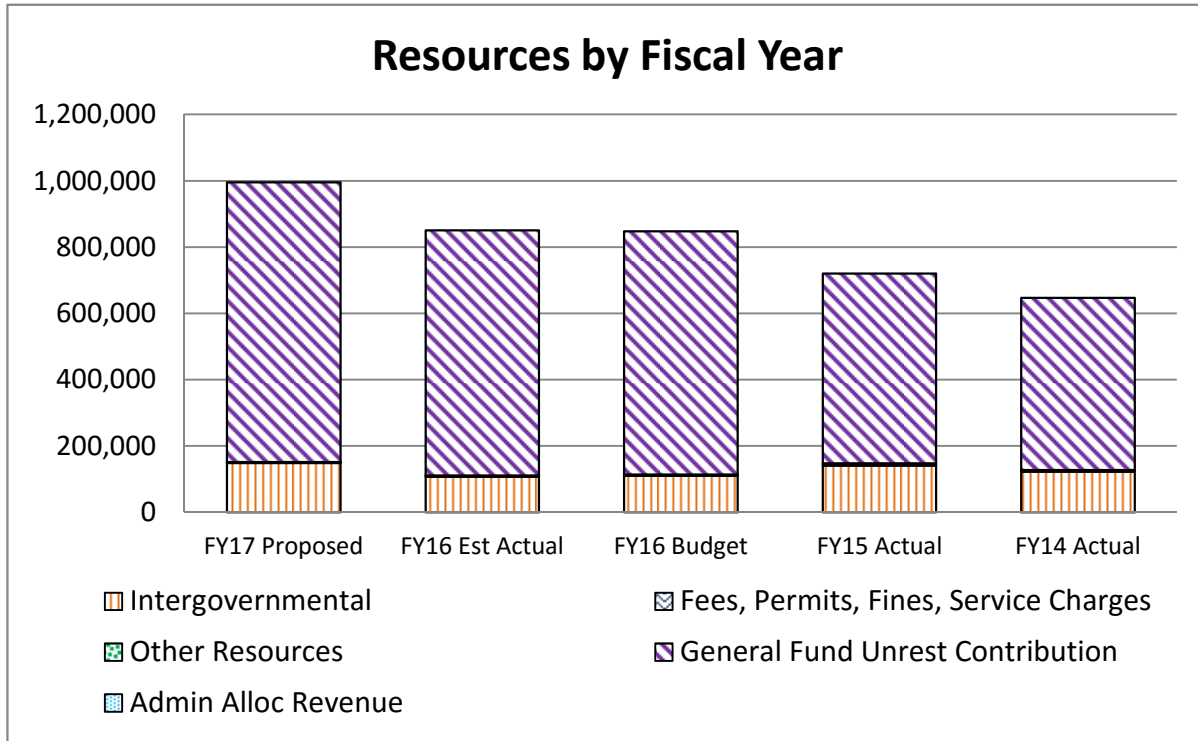
\* Harr Restricted Begin Balance carries forward and is not included in operating costs

**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	5.80
FY16 (8 furlough days)	5.59
FY15 (12 furlough days)	5.14
FY14 (26 furlough days)	4.75
FY13 (26 furlough days)	4.75 Layoffs also required
FY12 (26 furlough days)	6.51
FY11 (4 furlough days)	8.50

# Resource and Expenditure Charts

## General Fund Department: **Juvenile**



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Juvenile Department</b>								
Revenue								
0	0	0	0	100-18-00-3004	Restricted Fund Balance			
124,906	125,551	126,088	126,173	100-18-01-3004	Juvenile Grant Beginning Balan	0.00	0	0
124,906	125,551	126,088	126,173		Harr Juv Fund Beg Bal	0.00	126,673	126,673
					Restricted Fund Balance Totals:	0.00	126,673	126,673
475	285	300	76	100-18-00-3250	Rest Fees, Lic, Perm, Fines,	0.00	100	100
2,700	2,700	2,700	2,025	100-18-00-3251	Juv Supervision/Detention Fees	0.00	2,700	2,700
857	659	300	96	100-18-00-3254	Juvenile Rent	0.00	200	200
4,032	3,644	3,300	2,197		Discovery Fees	0.00	200	200
					Rest Fees, Lic, Perm, Fines, Totals:	0.00	3,000	3,000
24,000	0	0	0	100-18-00-3069	Restr State/ Local Govt Grant/			
58,482	62,096	56,865	31,068	100-18-00-3640	SB 3194 Justice Reinv	0.00	0	0
34,846	73,206	46,525	26,368	100-18-00-3643	Basic Services	0.00	62,100	62,100
5,621	5,903	6,700	0	100-18-00-3644	Diversion Services	0.00	52,700	52,700
0	0	0	14,000	100-18-00-3646	OYA Flex	0.00	9,000	9,000
122,949	141,205	110,090	71,436		Juvenile Crime Prevention	0.00	25,000	25,000
					Restr State/ Local Govt Grant/ Totals:	0.00	148,800	148,800
167	2,927	0	0	100-18-00-3100	Other Resources (Restr)	0.00	0	0
644	623	500	460	100-18-01-3020	Refund of Expenses	0.00	500	500
812	3,550	500	460		Harr Interest	0.00	500	500
					Other Resources (Restr) Totals:	0.00	500	500
<b>252,699</b>	<b>273,950</b>	<b>239,978</b>	<b>200,266</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>278,973</b>	<b>278,973</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
					Personal Services			
20,938	24,166	25,476	19,597	100-18-00-4002	Juvenile Director	0.25	26,068	25,787
69,751	80,129	83,269	62,856	100-18-00-4011	Division Supervisor	1.00	86,174	85,259
2,574	0	0	0	100-18-00-4021	Diversion Coord.	0.55	10,349	18,769
107,328	120,208	183,359	133,242	100-18-00-4037	Juvenile Probation Officer III	0.00	0	0
26,937	30,713	0	0	100-18-00-4038	Juvenile Probation Officer II	3.00	198,939	196,799
41,693	44,326	53,808	32,091	100-18-00-4053	Secretary	1.00	56,784	56,180
0	0	0	4,243	100-18-00-4054	Office Specialist	0.00	0	0
6,319	3,909	15,014	879	100-18-00-4085	PT Help	0.00	0	0
0	59	1,000	2,374	100-18-00-4090	Overtime	0.00	5,000	5,000
38,944	41,228	52,150	22,766	100-18-00-4101	PERS ER	0.00	32,603	33,157
21,036	22,741	27,687	19,321	100-18-00-4102	FICA Tax	0.00	29,323	29,666
5,500	4,299	9,126	4,520	100-18-00-4103	Worker's Compensation	0.00	5,036	4,990
65,855	58,714	64,827	46,798	100-18-00-4104	Insurance Benefits	0.00	105,326	112,097
124	95	179	101	100-18-00-4105	WBF	0.00	192	194
1,678	(5,349)	3,619	1,953	100-18-00-4106	Unemployment Insurance	0.00	1,917	1,939
0	0	0	14,872	100-18-00-4109	PERS EE 6%	0.00	22,999	23,268
408,675	425,237	519,514	365,612		Personal Services Totals:	5.80	580,709	593,104
Materials and Services								
1,481	2,136	2,000	1,230	100-18-00-4311	Cell Phone Expense	0.00	2,000	2,000
1,159	4,615	5,000	3,613	100-18-00-4321	Supplies	0.00	5,000	5,000
2,186	1,640	2,400	1,188	100-18-00-4322	Copier Maintenance	0.00	2,000	2,000
0	0	0	450	100-18-00-4343	Hiring Expense and Supplies	0.00	0	0
2,005	2,484	2,950	2,539	100-18-00-4588	GL and Property Insurance	0.00	2,818	2,818
887	0	1,500	0	100-18-00-4710	Mileage	0.00	1,500	1,500
4,027	4,680	8,000	2,059	100-18-00-4711	Vehicle Fuel	0.00	7,000	7,000
2,134	2,916	4,000	925	100-18-00-4714	Vehicle Maintenance	0.00	4,000	4,000
0	0	200	6	100-18-00-4715	Auto Expense	0.00	200	200
1,264	4,218	6,000	495	100-18-00-4720	Conferences and Training	0.00	6,000	6,000
1,261	1,450	1,500	1,438	100-18-00-4730	Membership Dues	0.00	1,500	1,500
60,650	79,263	75,000	60,647	100-18-00-4736	Detention Expense	0.00	80,000	80,000
0	305	100	0	100-18-00-4830	Witness Fees	0.00	100	100
12,086	4,012	30,000	2,261	100-18-00-4832	Juvenile Diversion Plan	0.00	30,000	30,000
0	0	5,000	0	100-18-00-4835	Comm Service Work Program	0.00	2,000	2,000
0	0	0	0	100-18-00-4836	Juvenile Crime Prevention	0.00	25,000	25,000
4,430	4,896	6,700	1,896	100-18-00-4837	OYA Flex Expense	0.00	9,000	9,000
916	19,099	25,000	8,378	100-18-00-4841	Contract Temp Help	0.00	25,000	25,000
94,485	131,713	175,350	87,123		Materials and Services Totals:	0.00	203,118	203,118
Transfers								
23,136	24,125	27,490	19,302	100-18-00-4107	PERS Bond	0.00	27,323	27,937
11,828	13,156	15,925	10,906	100-18-00-4108	PERS 822	0.00	16,866	11,246
109,570	126,050	110,313	82,734	100-18-00-4593	Administrative Allocation	0.00	160,377	160,377
144,534	163,332	153,727	112,942		Transfers Totals:	0.00	204,565	199,559
<b>647,694</b>	<b>720,281</b>	<b>848,591</b>	<b>565,678</b>		<b>EXPENDITURES TOTALS:</b>	<b>5.80</b>	<b>988,392</b>	<b>995,781</b>
<b>252,699</b>	<b>273,950</b>	<b>239,978</b>	<b>200,266</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>278,973</b>	<b>278,973</b>
<b>647,694</b>	<b>720,281</b>	<b>848,591</b>	<b>565,678</b>		<b>DEPT EXPENSES</b>	<b>5.80</b>	<b>988,392</b>	<b>995,781</b>
<b>(394,995)</b>	<b>(446,332)</b>	<b>(608,613)</b>	<b>(365,412)</b>		<b>Juvenile Department Totals:</b>		<b>(709,419)</b>	<b>(716,808)</b>

## County Counsel - General Fund 100-19

The County Counsel's Office is mandated by Oregon state law to advise the Board of County Commissioners and other county officers and Departments, to render services in connection with legal questions of a civil nature, to prosecute violations of county law and to provide additional services as the Board decides. More specifically, the County Counsel's office reviews all contracts and any other items of legal significance that the County approves; drafts ordinances, orders and resolutions; attends and provides counsel during Board meetings and Advisory Committee meetings; manages tort claims and litigation; provides risk management services; manages outside legal counsel services, and represents the County in dispute resolution and various court proceedings. The office currently includes 2 full time licensed attorneys and 1 one part time legal assistant.

### FY 2016-2017 Highlights and Significant Changes

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

- § **Flood Recovery.** Complete legal work to finish buy-out for commercial properties in Vernonia. Establish a program for use of FEMA acquired property and transfers to the City of Vernonia.
- § **Public Records Update.** Re-write County's public records ordinance.
- § **Uniform Grant Guidance.** Update County policies and procedures based on new federal Uniform Grant Guidance and other grant compliance requirements.
- § **Community Action Team.** Provide legal assistance for implementation of the Community Action Team CDBG Rehabilitation Grant.
- § **Mass Gathering Update.** Update the County's mass gathering ordinance.
- § **Scappoose Transit Center.** Provide legal support for the acquisition of property and construction of a Transit Center in Scappoose.
- § **Rainier Transit Center.** Provide legal support for demolition and construction of a new Transit Center in Rainier.
- § **Continue litigation defense.** Litigation has been filed against the County and officials individually. We expect time intensive defense of these claims to continue through FY 2017.
- § **Continue ordinance updates.** Many County ordinances are due for updating. Implementation will continue in 2017.
- § **Lands.** Complete an auction and several land sales in 2017 and provide legal support during adoption of policies related to land sales.

- \$ **LDS.** Address on-going medical and recreational marijuana legislation and regulations, including local tax.
- \$ **Purchasing.** We expect to assist with several large procurement projects.
- \$ **Jail:** Draft Jail levy and provide legal support based on outcome of election, including planning for potential shut-down of Jail.
- \$ **Sheriff.** Provide legal support for law enforcement services agreement with the City of Clatskanie.
- \$ **Public Health.** Provide legal support and assistance with procurement of public health services.

## FY 2015-2016 Accomplishments

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

- \$ **Public Contracting Ordinance.** Revised the public contracting ordinance consistent with Oregon law; updated manual and provided training.
- \$ **Ordinance updates.** Ordinance updates continued in 2016.
- \$ **Columbia Health District.** Completed dissolution of the Columbia Health District.
- \$ **Transit Business Plan:** Provided legal support for the completion of a Transit business plan; prepared Transit District ballot measure.
- \$ **Continued litigation defense.** Litigation has been filed against the County and officials individually.
- \$ **Lands.** Completed procurement of lands and gas administration services; assisted with implementation of new processes; concluded several land sales and legal support for adoption of policies related to land sales.
- \$ **CCDA.** Assisted with orientation of Urban Renewal Administrator, Urban Renewal Debt Repayment policies, and implementation of Urban Renewal Plan projects.
- \$ **LDS.** Addressed changes in recreational marijuana legislation and regulations, assisted with adoption of land use regulations.
- \$ **Purchasing.** Assisted with several large procurement projects, including projects funded by Jail levy.

Columbia County                      General Fund                      **County Counsel**                      Account: 100-19**Department Budget Summary**

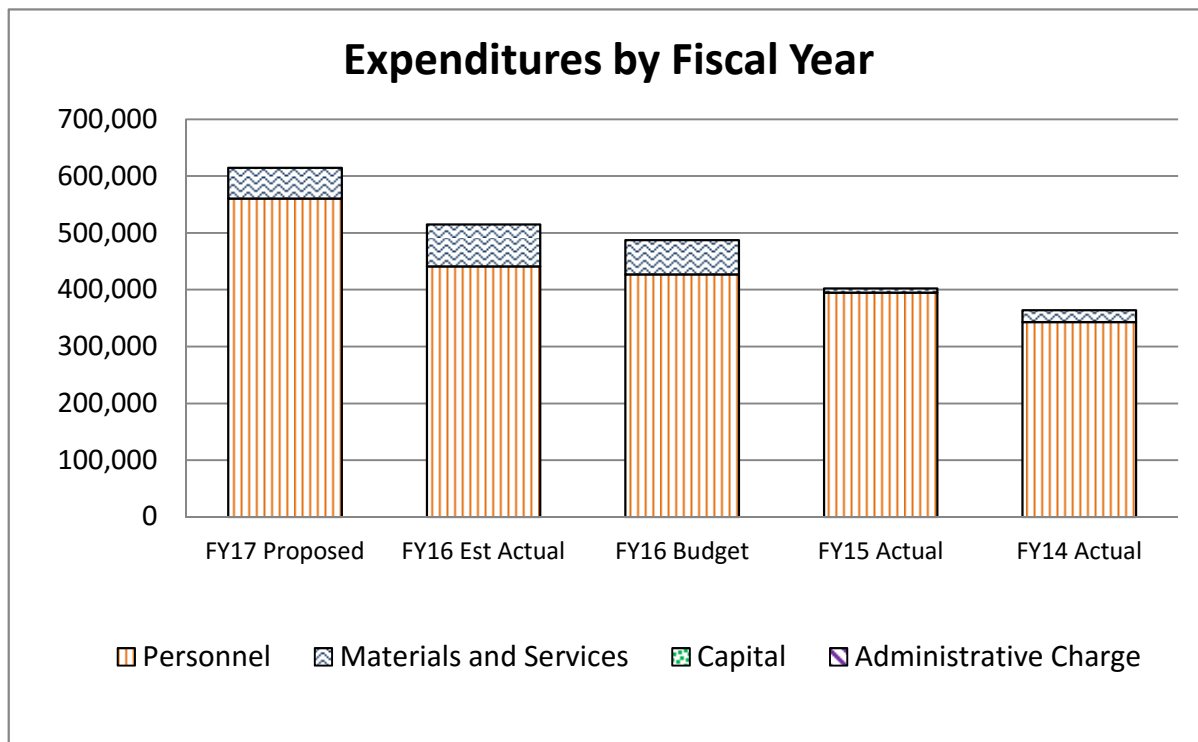
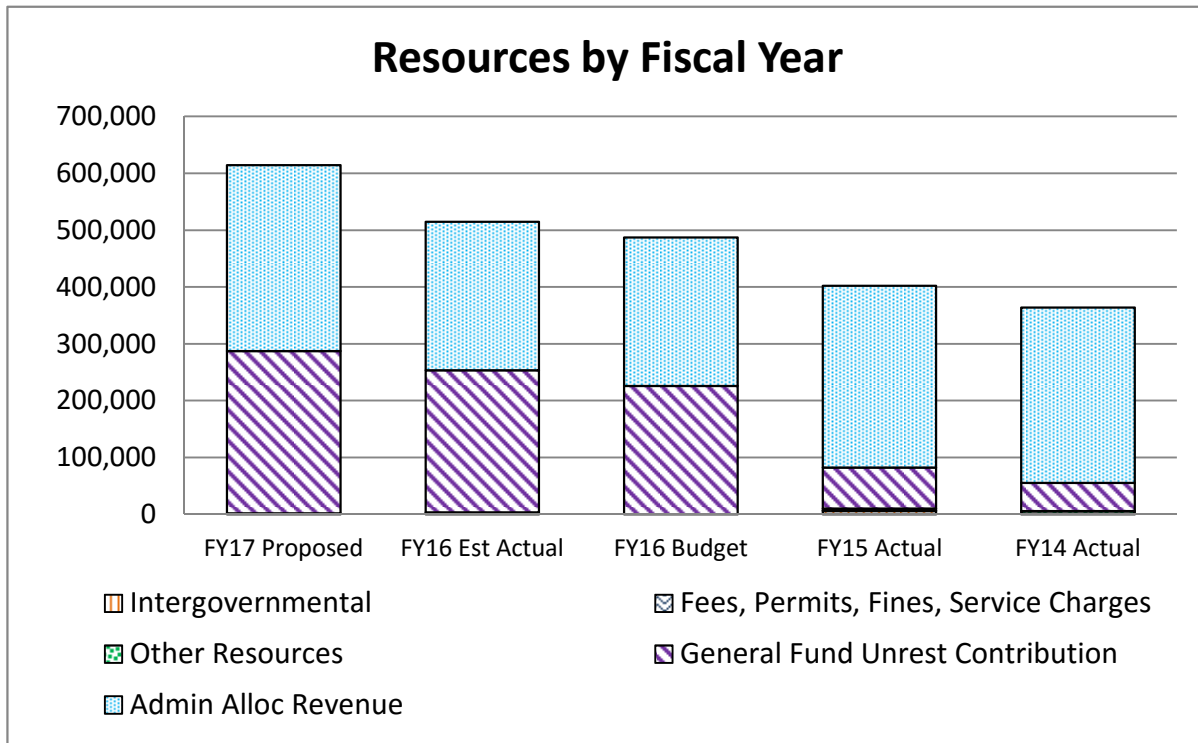
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	6,049	0
Fees, Permits, Fines, Service Charges	0	1,252	0	696	1,305
Other Resources	2,000	2,379	0	3,455	4,652
<b>Current Year Restricted</b>	<b>2,000</b>	<b>3,631</b>	<b>0</b>	<b>10,199</b>	<b>5,958</b>
General Fund Operations Balancing	285,704	250,041	226,314	72,405	49,313
Transfers In (Admin Alloc)	326,815	261,156	261,156	319,822	309,049
<b>Current Year Other Resources</b>	<b>612,519</b>	<b>511,197</b>	<b>487,470</b>	<b>392,227</b>	<b>358,361</b>
<b>Total Available Resources</b>	<b>614,519</b>	<b>514,829</b>	<b>487,470</b>	<b>402,427</b>	<b>364,319</b>
<b>Expenditures</b>					
Salary	351,783	274,961	269,982	258,236	218,153
Benefits	174,602	134,872	125,303	105,301	96,828
PR Transfers (PERS Bond & Reserve)	34,534	31,149	31,786	31,309	28,504
<b>Personnel</b>	<b>560,919</b>	<b>440,982</b>	<b>427,070</b>	<b>394,846</b>	<b>343,485</b>
Materials & Services	53,600	73,847	60,400	7,581	20,834
<b>Program Budget</b>	<b>614,519</b>	<b>514,829</b>	<b>487,470</b>	<b>402,427</b>	<b>364,319</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>614,519</b>	<b>514,829</b>	<b>487,470</b>	<b>402,427</b>	<b>364,319</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>614,519</b>	<b>514,829</b>	<b>487,470</b>	<b>402,427</b>	<b>364,319</b>

**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	3.96
FY16 (8 furlough days)	2.85
FY15 (12 furlough days)	2.87
FY14 (26 furlough days)	2.70
FY13 (26 furlough days)	2.70
FY12 (26 furlough days)	2.70
FY11 (4 furlough days)	3.10

# Resource and Expenditure Charts

## General Fund Department: County Counsel



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



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
					<b>County Counsel</b>			
					Rest Fee,Srvce Chrg (Stat/Loc)			
1,305	696	0	252	100-19-00-3104	Reimb from State/Local Govt	0.00	0	0
1,305	696	0	252		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0	0
					Restr Fed Grant/Donation			
					FEMA Admin Funds	0.00	0	0
0	6,049	0	0	100-19-00-3071	Restr Fed Grant/Donation Totals:	0.00	0	0
0	6,049	0	0					
					Rest Interfund Transf/Intrnl S			
					Admin Alloc	0.00	326,815	326,815
309,049	319,822	261,156	195,867	100-19-00-3075	Reimb Proj Costs - Transfer	0.00	0	0
0	0	0	0	100-19-00-3090	Rest Interfund Transf/Intrnl S Totals:	0.00	326,815	326,815
309,049	319,822	261,156	195,867					
					Other Resources (Restr)			
					Refund of Expenses	0.00	2,000	2,000
4,652	3,455	0	2,379	100-19-00-3100	Settlement Rev	0.00	0	0
0	0	0	0	100-19-00-3128	Other Resources (Restr) Totals:	0.00	2,000	2,000
4,652	3,455	0	2,379					
<b>315,007</b>	<b>330,021</b>	<b>261,156</b>	<b>198,498</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>328,815</b>	<b>328,815</b>
<b>Expense</b>								
					Personal Services			
					County Counsel	1.00	141,425	139,899
111,393	124,838	134,085	101,206	100-19-00-4007	Assistant County Counsel	1.00	99,414	98,342
76,116	85,400	91,445	68,247	100-19-00-4008	Paralegal/N.R. Admin	0.92	56,035	50,813
0	0	0	0	100-19-00-4013	Legal Assistant	1.00	52,790	52,229
30,544	41,121	39,452	32,368	100-19-00-4048	Extra Help	0.04	10,000	10,000
100	6,878	5,000	1,585	100-19-00-4085	Overtime	0.00	500	500
0	0	0	503	100-19-00-4090	PERS ER	0.00	36,913	36,029
30,435	35,961	43,855	21,375	100-19-00-4101	FICA Tax	0.00	27,553	26,911
16,165	19,041	20,654	14,587	100-19-00-4102	Worker's Compensation	0.00	348	340
238	175	308	152	100-19-00-4103	Insurance Benefits	0.00	91,159	88,880
48,666	54,328	57,694	50,011	100-19-00-4104	WBF	0.00	180	176
73	67	93	62	100-19-00-4105	Unemployment Insurance	0.00	1,801	1,759
1,251	(4,271)	2,700	1,568	100-19-00-4106	PERS EE 6%	0.00	21,010	20,507
0	0	0	12,140	100-19-00-4109	Personal Services Totals:	3.96	539,128	526,385
314,981	363,537	395,285	303,804					
					Materials and Services			
					Supplies	0.00	4,500	4,500
1,525	390	11,300	3,529	100-19-00-4321	Copier Maintenance	0.00	2,300	2,300
2,515	1,453	2,300	832	100-19-00-4322	Books-Library & Periodicals	0.00	1,800	1,800
1,358	448	1,800	1,875	100-19-00-4335	Mileage	0.00	1,300	1,300
750	660	1,300	575	100-19-00-4710	Conferences and Training	0.00	2,000	2,000
1,483	2,312	2,000	1,256	100-19-00-4720	Membership Dues	0.00	1,700	1,700
1,239	1,347	1,700	25	100-19-00-4730	Contract Services-Legal	0.00	40,000	40,000
10,905	970	40,000	3,804	100-19-00-4750	Contract & Temp Services	0.00	0	0
1,060	0	0	0	100-19-00-4841	Materials and Services Totals:	0.00	53,600	53,600
20,834	7,581	60,400	11,896					
					Transfers			
					PERS Bond	0.00	24,960	24,622
18,909	20,249	20,126	15,735	100-19-00-4107	PERS 822	0.00	15,407	9,912
9,594	11,060	11,659	8,902	100-19-00-4108	Transfers Totals:	0.00	40,367	34,534
28,504	31,309	31,786	24,637					
<b>364,319</b>	<b>402,427</b>	<b>487,470</b>	<b>340,337</b>		<b>EXPENDITURES TOTALS:</b>	<b>3.96</b>	<b>633,095</b>	<b>614,519</b>
<b>315,007</b>	<b>330,021</b>	<b>261,156</b>	<b>198,498</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>328,815</b>	<b>328,815</b>
<b>364,319</b>	<b>402,427</b>	<b>487,470</b>	<b>340,337</b>		<b>DEPT EXPENSES</b>	<b>3.96</b>	<b>633,095</b>	<b>614,519</b>
<b>(49,313)</b>	<b>(72,405)</b>	<b>(226,314)</b>	<b>(141,838)</b>		<b>County Counsel Totals:</b>		<b>(304,280)</b>	<b>(285,704)</b>

## Veterans' Service Office - General Fund 100-35

Veterans' services in Columbia County are outsourced to a local non profit, the Community Action Team. The program receives support from federal revenues passed through the Oregon Department of Veterans Affairs as well as local, unrestricted revenue received by the county. The State contribution to cover FY 2016-2017 is \$57,453 essentially the same from previous year. Should state funds come in lower, the County will meet the current contractual costs of the program

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

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

### **FY 2016-2017 Highlights and Significant Changes**

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

### **FY 2015-2016 Accomplishments**

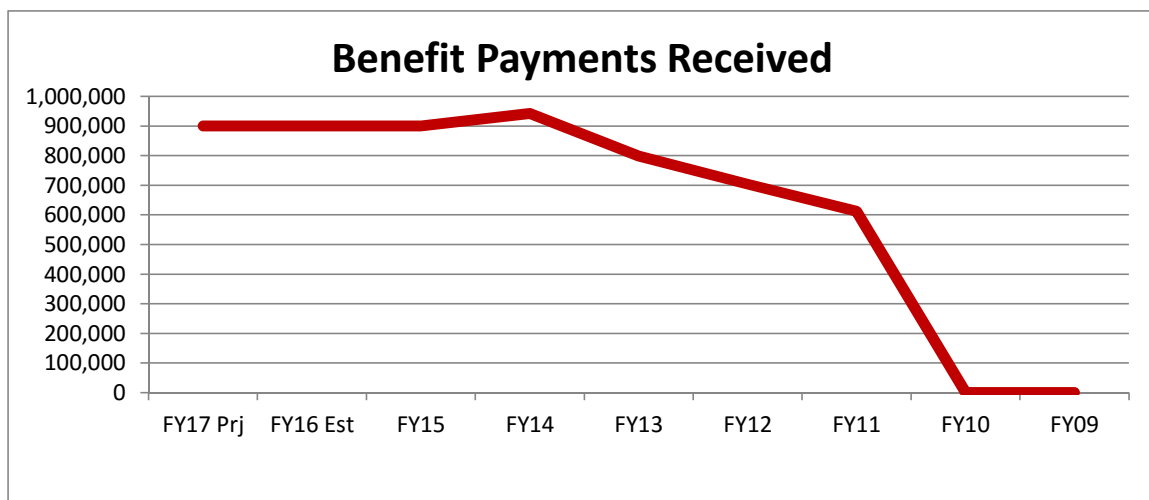
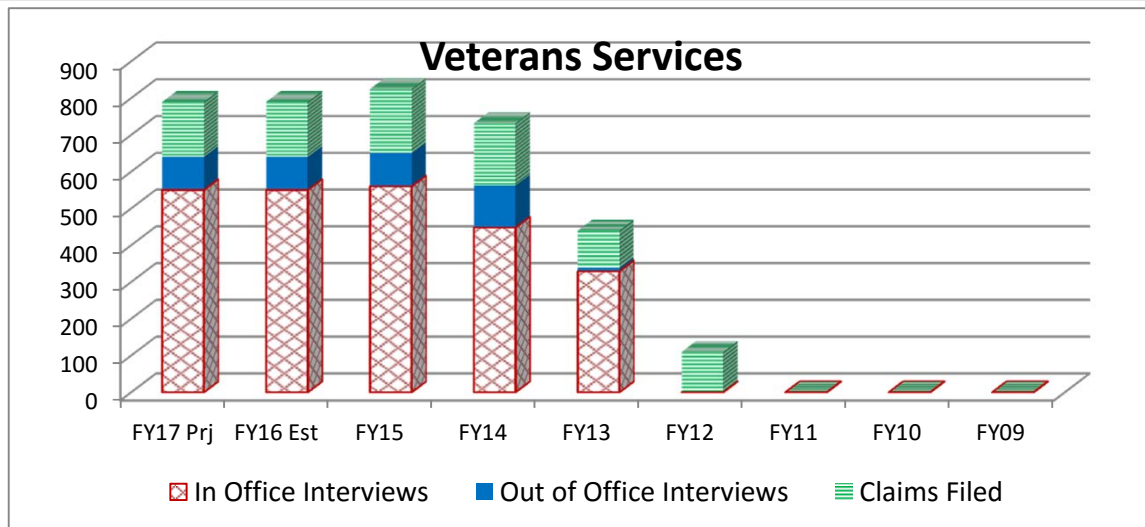
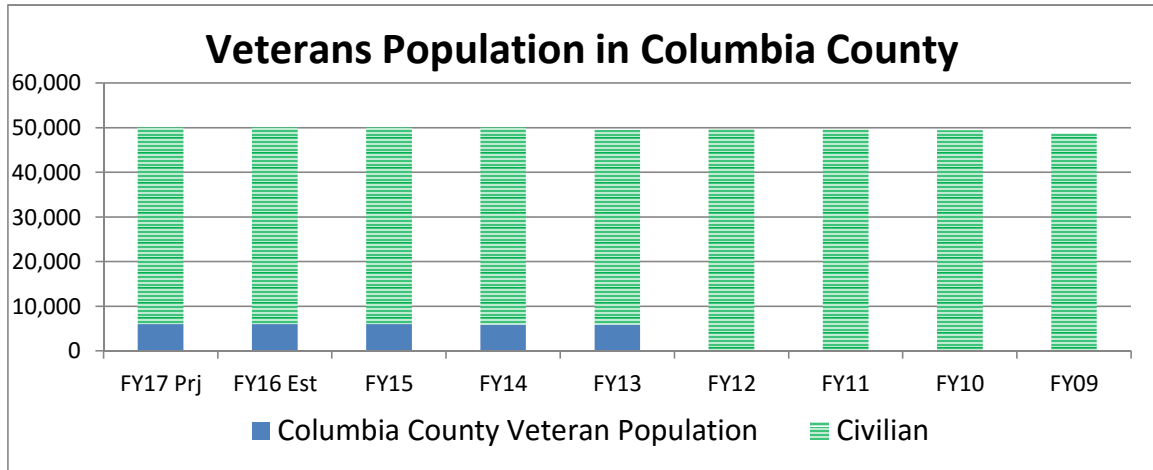
During FY 2015-2016, as of the 15th of March 2016, the Veteran Service Office conducted 301 interviews, returned 827 calls from clients, prepared over 714 documents and submitted 162 new claims of behalf of clients. During the period of July 1, 2015 through March 15, 2016, the Veterans Service Office added 103 new clients. Thus far during this FY, 68 clients received \$599,020 in retro payments from the Veterans Administration. The Veterans Service Office now represents 1532 clients within Columbia County; this represents a 10 % increase in clients within the last 11 months.

Through the eight months of this current FY, the Veterans Service Office has spent in excess of 210 hours on outreach into the communities of Vernonia, Clatskanie, Rainer, Saint Helens, and Scappoose. As an accredited representative with the Veterans Administration, the Veteran Service Officer represented 5 veterans before the Board of Veterans Appeals and 3 veterans at the board of appeals at the Portland VA Regional Office. Veterans Service Office also represented the interest of the Columbia County veterans at 2 VA regional town hall meetings.

# Veterans Services

# Columbia County, Oregon

## Statistics and Operating Indicators



Columbia County

General Fund

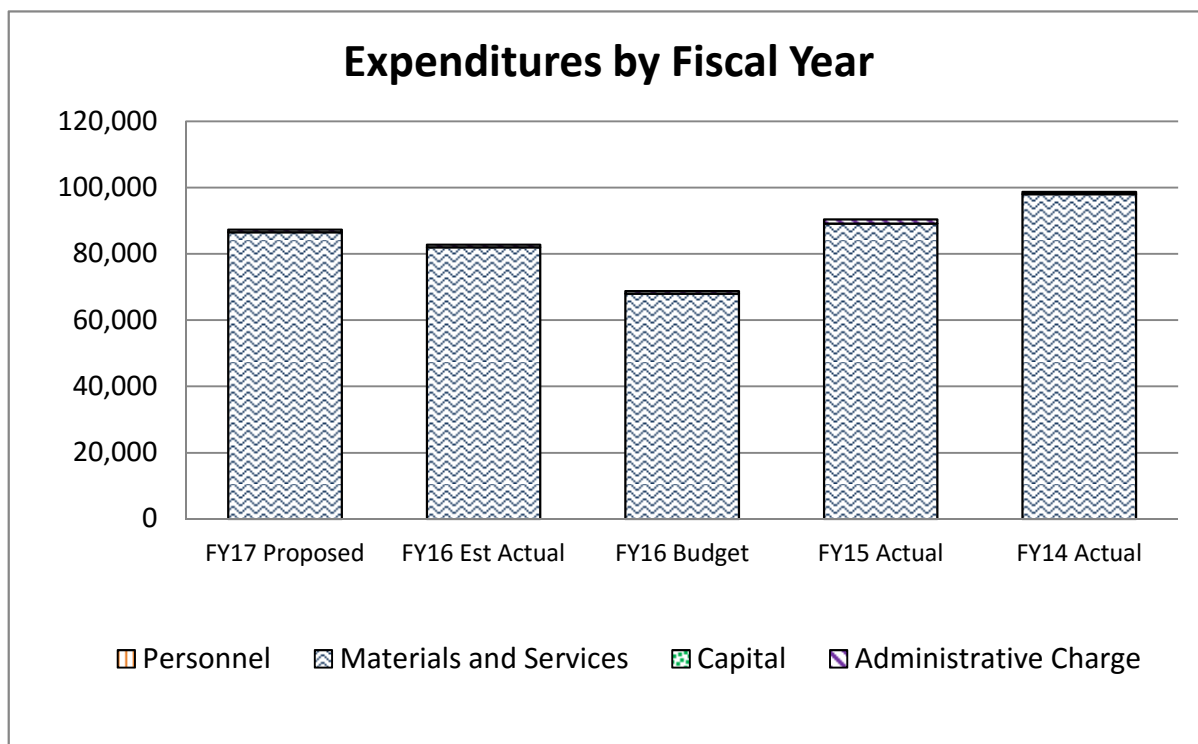
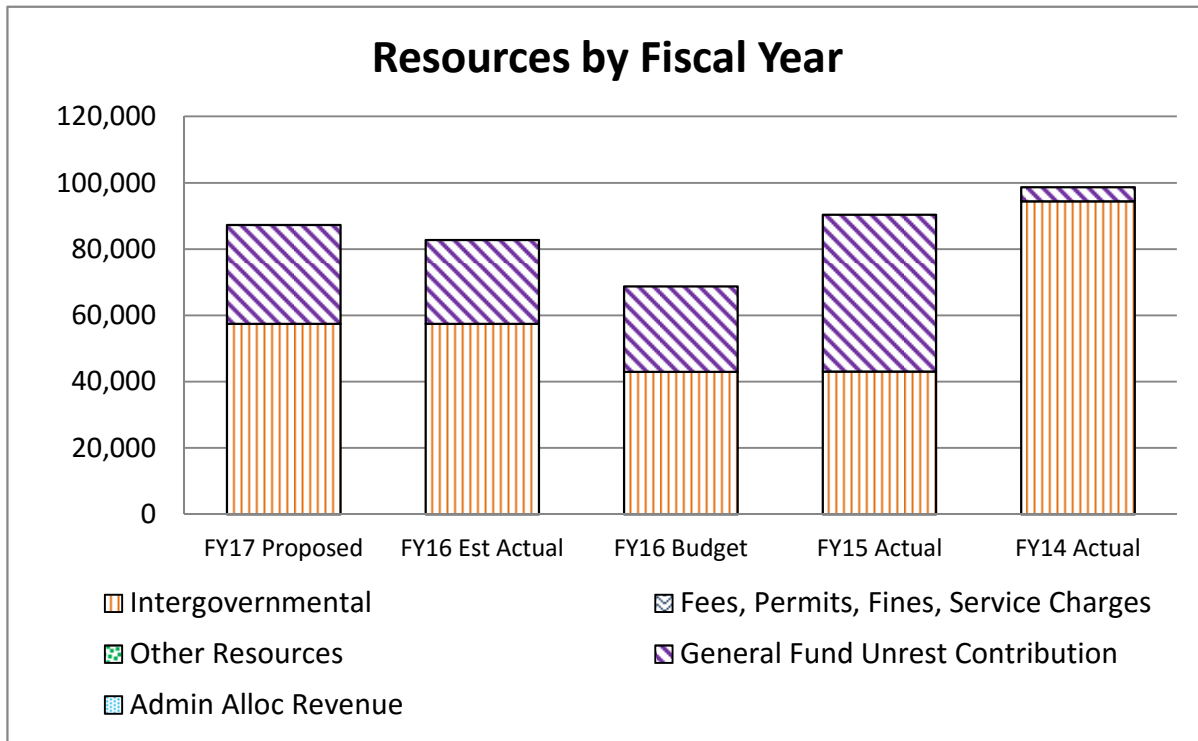
Veterans Services

Account: 100-35

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	57,453	57,453	43,000	43,131	94,488
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
<b>Current Year Restricted</b>	<b>57,453</b>	<b>57,453</b>	<b>43,000</b>	<b>43,131</b>	<b>94,488</b>
General Fund Operations Balancing	29,878	25,297	25,750	47,319	4,262
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>29,878</b>	<b>25,297</b>	<b>25,750</b>	<b>47,319</b>	<b>4,262</b>
<b>Total Available Resources</b>	<b>87,331</b>	<b>82,750</b>	<b>68,750</b>	<b>90,450</b>	<b>98,750</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	86,581	82,000	68,000	89,200	98,000
<b>Program Budget</b>	<b>86,581</b>	<b>82,000</b>	<b>68,000</b>	<b>89,200</b>	<b>98,000</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	750	750	750	1,250	750
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>87,331</b>	<b>82,750</b>	<b>68,750</b>	<b>90,450</b>	<b>98,750</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>87,331</b>	<b>82,750</b>	<b>68,750</b>	<b>90,450</b>	<b>98,750</b>

# Resource and Expenditure Charts

## General Fund Department: Veterans Services



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Veterans' Service Office</b>								
<b>Revenue</b>								
					Restr State/ Local Govt Grant/			
42,788	43,131	43,000	28,727	100-35-00-3660	Veterans Service - State Reimb	0.00	57,453	57,453
51,700	0	0	0	100-35-01-3660	State Grants - Special	0.00	0	0
94,488	43,131	43,000	28,727		Restr State/ Local Govt Grant/ Totals:	0.00	57,453	57,453
<b>94,488</b>	<b>43,131</b>	<b>43,000</b>	<b>28,727</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>57,453</b>	<b>57,453</b>
<b>Expense</b>								
					Materials and Services			
68,000	68,000	68,000	42,593	100-35-00-4750	Contracted Services	0.00	86,581	86,581
30,000	21,200	0	0	100-35-01-4750	Special Grant Expense	0.00	0	0
98,000	89,200	68,000	42,593		Materials and Services Totals:	0.00	86,581	86,581
					Transfers			
750	750	750	563	100-35-00-4593	Administrative Allocation	0.00	750	750
0	500	0	0	100-35-01-4593	Grant Admin Alloc	0.00	0	0
750	1,250	750	563		Transfers Totals:	0.00	750	750
<b>98,750</b>	<b>90,450</b>	<b>68,750</b>	<b>43,156</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>87,331</b>	<b>87,331</b>
<b>94,488</b>	<b>43,131</b>	<b>43,000</b>	<b>28,727</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>57,453</b>	<b>57,453</b>
<b>98,750</b>	<b>90,450</b>	<b>68,750</b>	<b>43,156</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>87,331</b>	<b>87,331</b>
<b>(4,262)</b>	<b>(47,319)</b>	<b>(25,750)</b>	<b>(14,429)</b>		<b>Veterans' Service Office Totals:</b>	<b>0.00</b>	<b>(29,878)</b>	<b>(29,878)</b>

## Public Health – General Fund 100-36

To provide for basic public health and environmental services, the state in partnership with the County contracts with the Public Health Foundation of Columbia County (the “Foundation”). As a private non-profit corporation, the Foundation was formed in 2003 for the purpose of supporting the sustainability and expansion of public health services. However, because the Foundation is a non-profit and not a governmental agency or special district, beginning in FY 14 Columbia County must retain certain enforcement and related obligations to be administered by a County employee acting as the Local Public Health Administrator. The Local Public Health Administrator regularly reports to the County Commissioners on matters pertaining to county authority for public health services.

### **FY 2015-2016 Accomplishments**

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

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

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

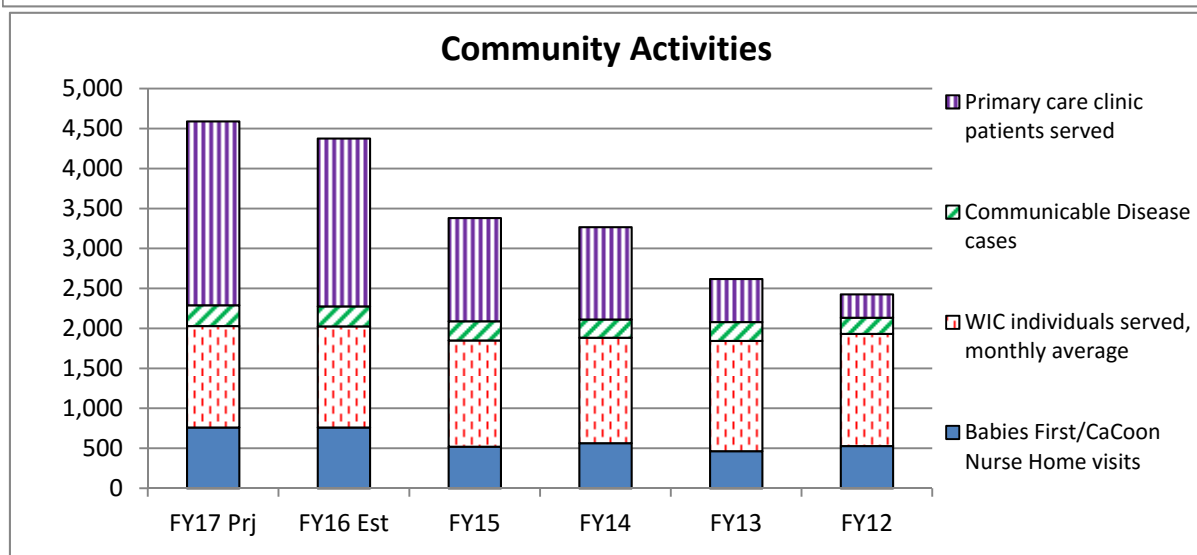
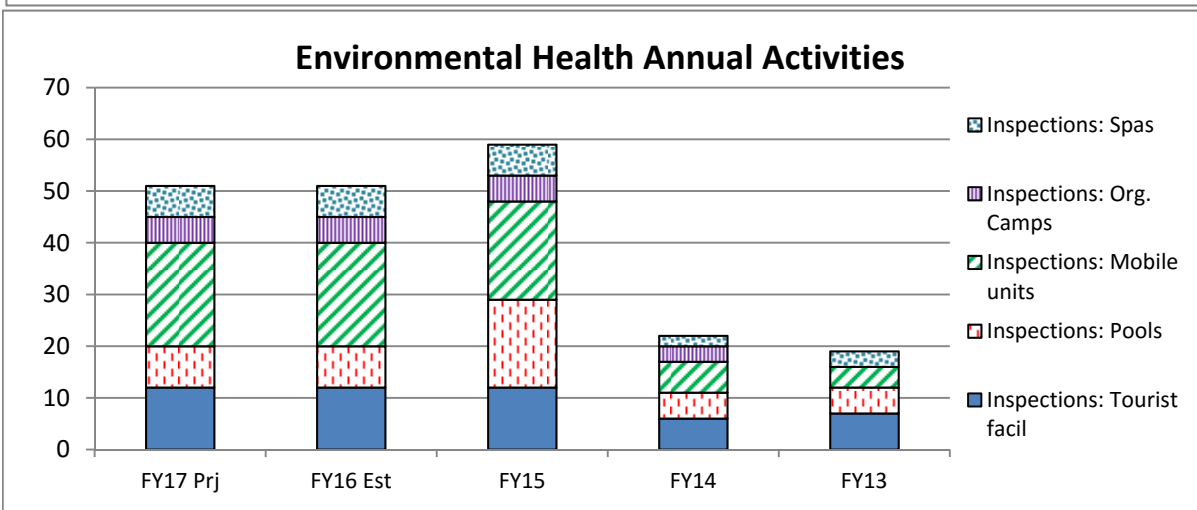
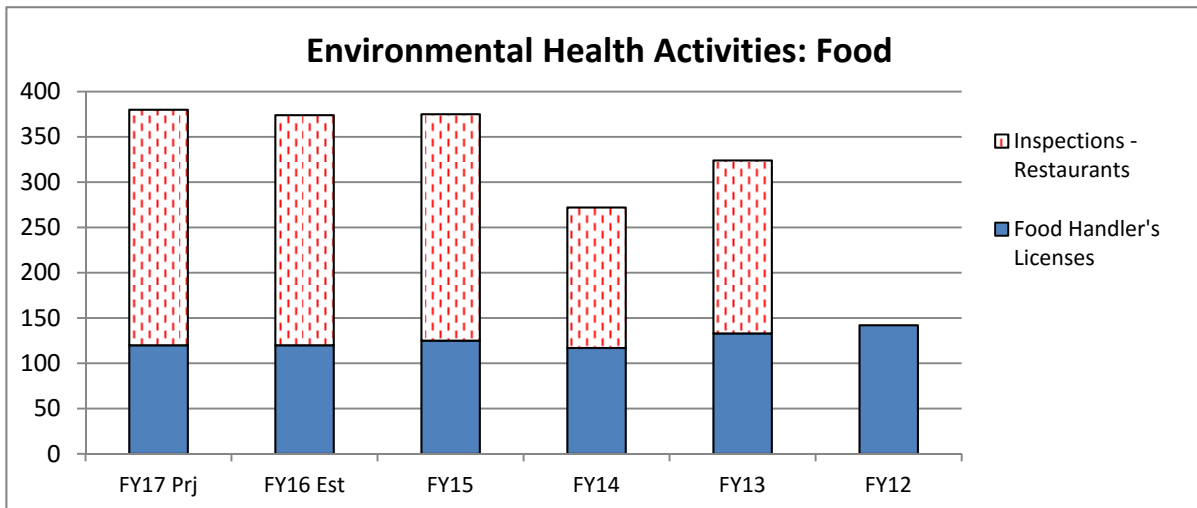
In November-December 2015, the Foundation underwent a state triennial review including several days of site visit. The review was successful and a copy of the results was provided to the Board of County Commissioners in January 2016. The audit of the Foundation’s financials for FY 2014-15 revealed a positive increase in revenue and assets from the previous year. The Foundation continues to strengthen as an organization providing public health services in partnership with the county. The Foundation board has followed through with the Commissioner’s vision to expand health care access into the less populated regions of the county, by expanding the Rainier school-based health center to now serve all ages (July 2015), to add a school-based health center in Clatskanie (May 2015), Expand care in Vernonia at the community clinic (October 2015), and continue working with stakeholders in Scappoose to determine the feasibility of a school-based health center (ongoing). This work is in addition to state and county-required services. Extensive Quality Improvement projects have been undergone related to Public Health services at the Foundation; policies and procedures have been updated and expanded, and new partnerships with state experts have been developed to ensure Public Health in Columbia County is on a path of continual improvement to serve the community.



# Public Health

# Columbia County, Oregon

## Statistics and Operating Indicators



Columbia County                      General Fund                      Public Health                      Account: 100-36

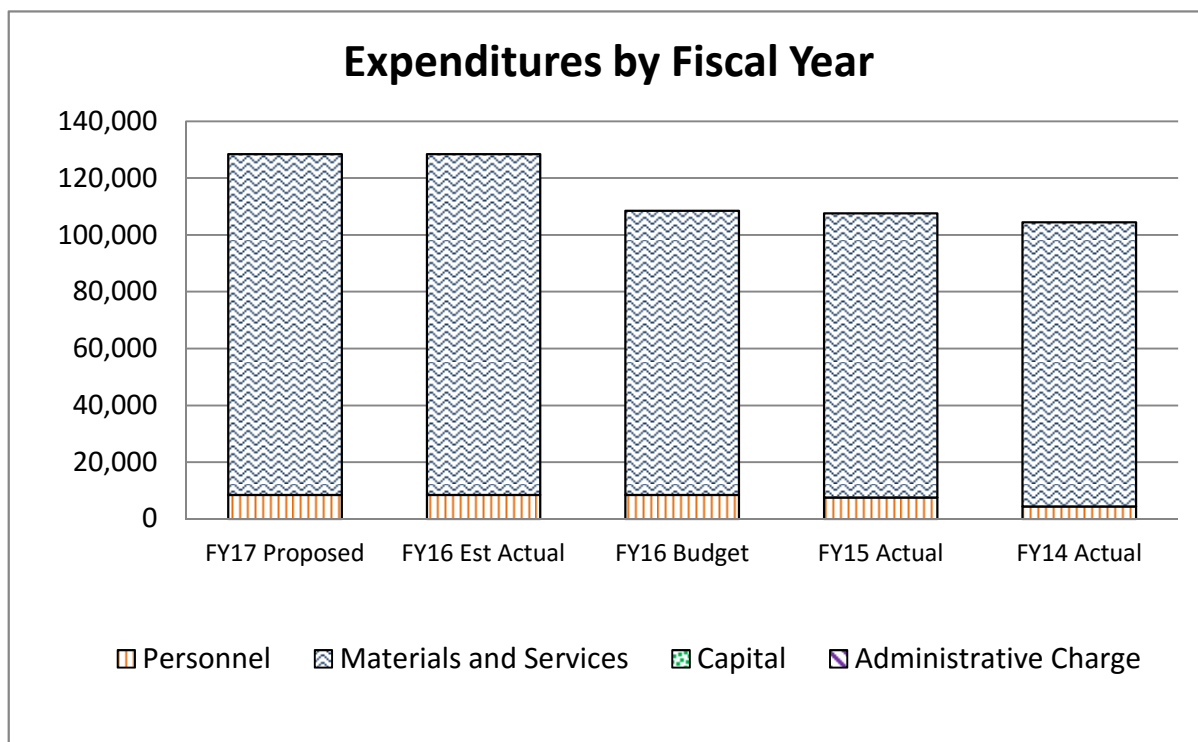
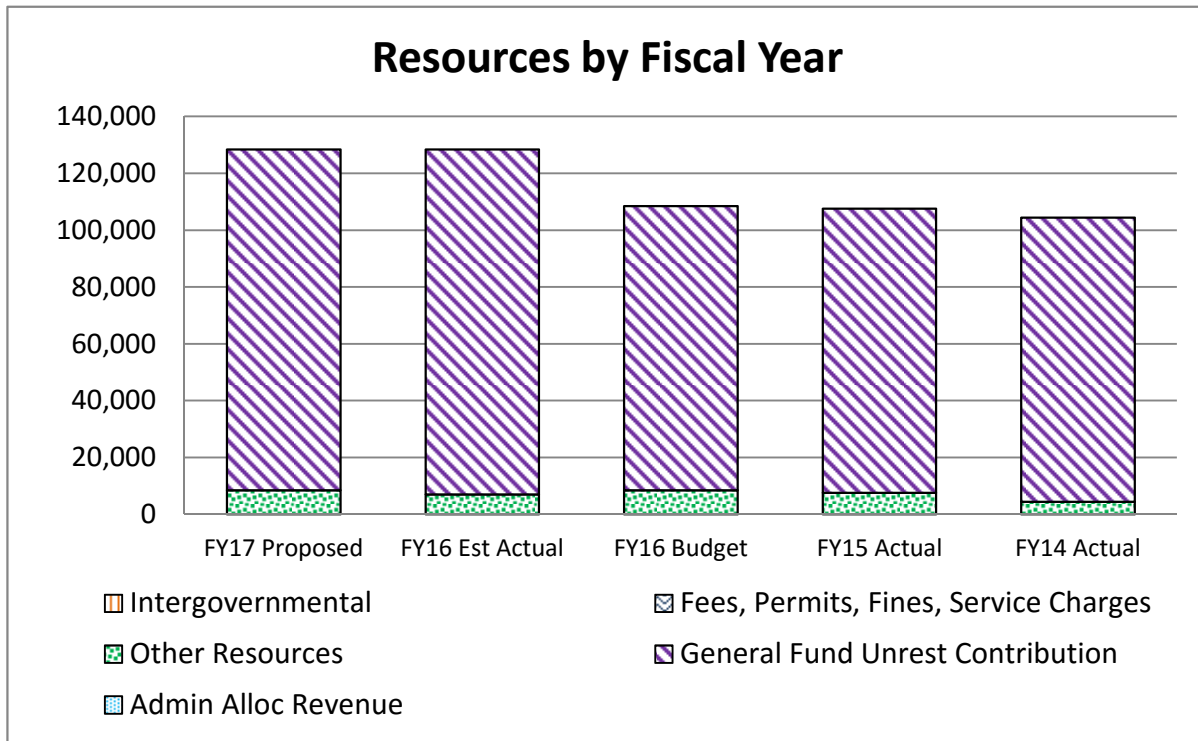
Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	8,483	7,074	8,504	7,615	4,450
<b>Current Year Restricted</b>	<b>8,483</b>	<b>7,074</b>	<b>8,504</b>	<b>7,615</b>	<b>4,450</b>
General Fund Operations Balancing	120,000	121,415	100,000	100,000	100,000
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>120,000</b>	<b>121,415</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Available Resources</b>	<b>128,483</b>	<b>128,489</b>	<b>108,504</b>	<b>107,615</b>	<b>104,450</b>
<b>Expenditures</b>					
Salary	7,833	7,811	7,814	7,068	4,123
Benefits	611	607	612	552	316
PR Transfers (PERS Bond & Reserve)	39	72	78	-5	12
<b>Personnel</b>	<b>8,483</b>	<b>8,489</b>	<b>8,504</b>	<b>7,615</b>	<b>4,450</b>
Materials & Services	120,000	120,000	100,000	100,000	100,000
<b>Program Budget</b>	<b>128,483</b>	<b>128,489</b>	<b>108,504</b>	<b>107,615</b>	<b>104,450</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>128,483</b>	<b>128,489</b>	<b>108,504</b>	<b>107,615</b>	<b>104,450</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>128,483</b>	<b>128,489</b>	<b>108,504</b>	<b>107,615</b>	<b>104,450</b>

Authorized Positions - Full Time Equivalents	
FY17 (no furloughs)	0.10
FY16	0.10
FY15	0.10
FY14	0.00
FY13	0.00
FY12	0.00
FY11	0.00

# Resource and Expenditure Charts

Dept start FY14

General Fund Department: **Public Health**



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
					<b>Public Health</b>			
					Other Resources (Restr)			
4,450	7,615	8,504	4,243	100-36-00-3503	Reimb of Expenses	0.00	8,483	8,483
4,450	7,615	8,504	4,243		Other Resources (Restr) Totals:	0.00	8,483	8,483
<b>4,450</b>	<b>7,615</b>	<b>8,504</b>	<b>4,243</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>8,483</b>	<b>8,483</b>
<b>Expense</b>								
					Personal Services			
4,123	7,068	7,814	5,857	100-36-00-4013	Administrator, Public Health	0.10	7,833	7,833
315	541	598	448	100-36-00-4102	FICA tax	0.00	599	599
0	8	11	6	100-36-00-4103	Workers Comp Insur	0.00	8	8
0	4	3	3	100-36-00-4105	WBF	0.00	4	4
12	(5)	78	46	100-36-00-4106	Unemployment Insur	0.00	39	39
4,450	7,615	8,504	6,358		Personal Services Totals:	0.10	8,483	8,483
					Materials and Services			
0	0	0	0	100-36-00-4321	Office Supplies and Exps	0.00	0	0
100,000	100,000	100,000	50,000	100-36-00-4975	Public Health Contractor	0.00	100,000	100,000
100,000	100,000	100,000	50,000		Materials and Services Totals:	0.00	100,000	100,000
					Capital Outlay			
0	0	0	0	100-36-00-4841	Public Health Project Mgt	0.00	20,000	20,000
0	0	0	0		Capital Outlay Totals:	0.00	20,000	20,000
<b>104,450</b>	<b>107,615</b>	<b>108,504</b>	<b>56,358</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.10</b>	<b>128,483</b>	<b>128,483</b>
<b>4,450</b>	<b>7,615</b>	<b>8,504</b>	<b>4,243</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>8,483</b>	<b>8,483</b>
<b>104,450</b>	<b>107,615</b>	<b>108,504</b>	<b>56,358</b>		<b>DEPT EXPENSES</b>	<b>0.10</b>	<b>128,483</b>	<b>128,483</b>
<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(52,115)</b>		<b>Public Health Totals:</b>		<b>(120,000)</b>	<b>(120,000)</b>

## **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.

### **FY2016-2017 Highlights and Significant Changes**

The budget for Court Mediation is flat relative last year.

### **FY 2015-2016 Accomplishments**

This year revenues were sufficient to cover mediation services mandated by the state courts. In the prior year, the Law Library gave an infusion of cash in the amount of \$10,000 (as permitted by state law) to make up the declines in revenue for these services due to state legislative actions in the past several years.

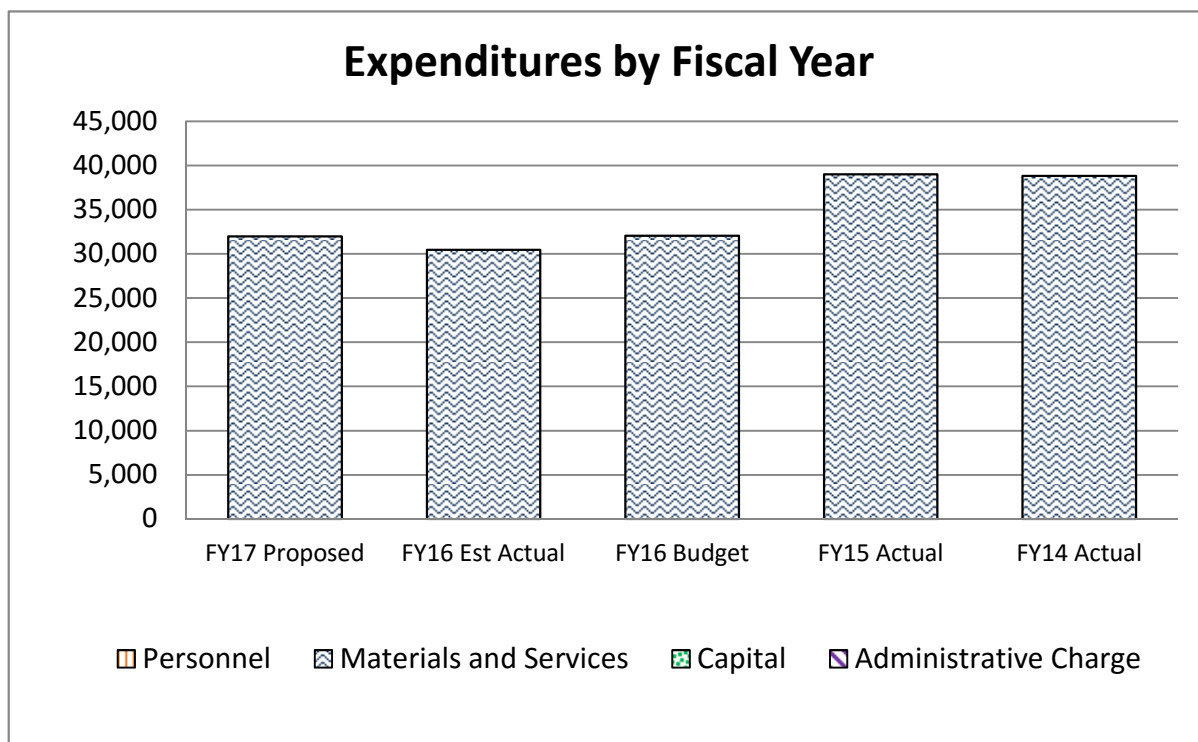
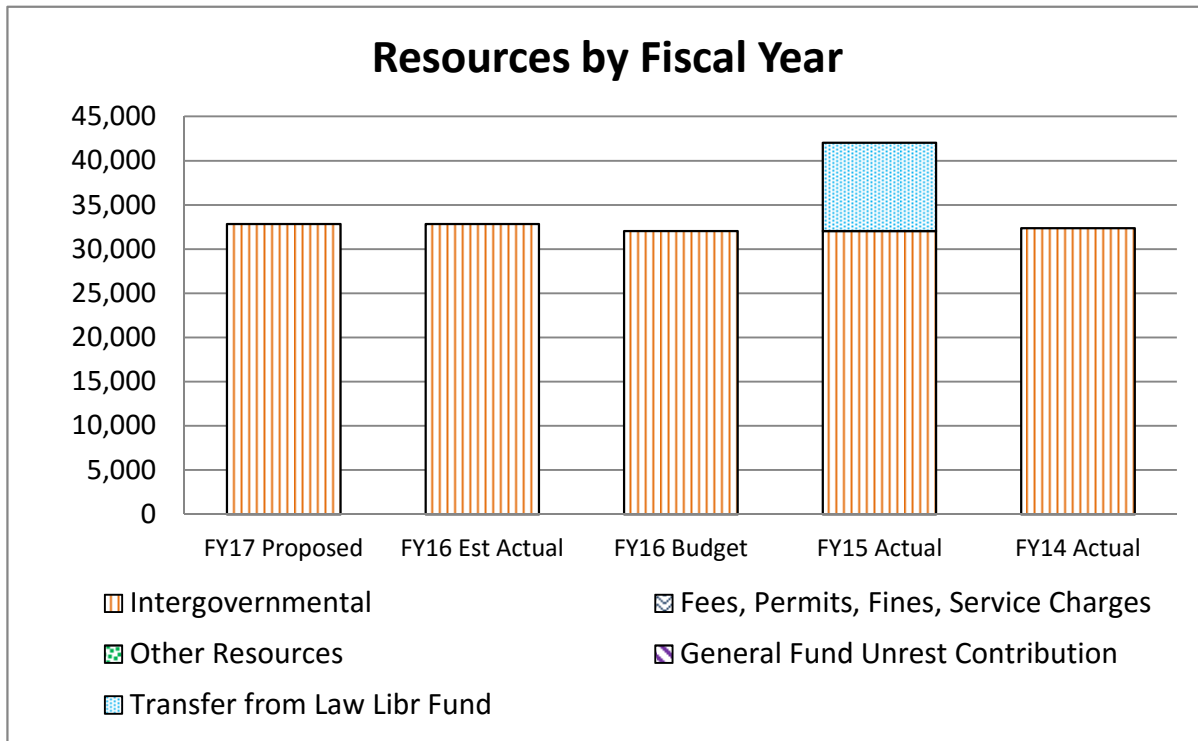
Columbia County                      General Fund                      Court Mediation                      Account: 100-37

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	9,669	7,282	0	4,229	10,671
<b>Total Beginning Balance</b>	<b>9,669</b>	<b>7,282</b>	<b>0</b>	<b>4,229</b>	<b>10,671</b>
Intergovernmental	32,853	32,853	32,051	32,051	32,378
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
<b>Current Year Restricted</b>	<b>32,853</b>	<b>32,853</b>	<b>32,051</b>	<b>32,051</b>	<b>32,378</b>
General Fund Operations Balancing	-10,522	-9,669	0	0	-4,229
Transfers from County Funds	0	0	0	10,000	0
<b>Current Year Other Resources</b>	<b>-10,522</b>	<b>-9,669</b>	<b>0</b>	<b>10,000</b>	<b>-4,229</b>
<b>Total Available Resources</b>	<b>32,000</b>	<b>30,467</b>	<b>32,051</b>	<b>46,280</b>	<b>38,820</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	32,000	30,467	32,051	38,998	38,820
<b>Program Budget</b>	<b>32,000</b>	<b>30,467</b>	<b>32,051</b>	<b>38,998</b>	<b>38,820</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>32,000</b>	<b>30,467</b>	<b>32,051</b>	<b>38,998</b>	<b>38,820</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>32,000</b>	<b>30,467</b>	<b>32,051</b>	<b>38,998</b>	<b>38,820</b>

# Resource and Expenditure Charts

Dept start FY14

## General Fund Department: Court Mediation



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Court Mediation</b>								
Revenue								
					Restricted Fund Balance			
10,671	4,229	0	7,282	100-37-00-3004	Mediation Beginning Bal	0.00	9,669	9,669
10,671	4,229	0	7,282		Restricted Fund Balance Totals:	0.00	9,669	9,669
					Restr State/ Local Govt Grant/ State Court Mediation			
32,378	32,051	32,051	32,853	100-37-00-3070		0.00	32,853	32,853
32,378	32,051	32,051	32,853		Restr State/ Local Govt Grant/ Totals:	0.00	32,853	32,853
					Rest Interfund Transf/Intrnl S			
0	10,000	0	0	100-37-00-3085	Law Library Transfer	0.00	0	0
0	10,000	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
<b>43,049</b>	<b>46,280</b>	<b>32,051</b>	<b>40,135</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>42,522</b>	<b>42,522</b>
Expense								
					Materials and Services			
38,820	38,998	32,051	18,379	100-37-00-4750	Mediation Services	0.00	32,000	32,000
38,820	38,998	32,051	18,379		Materials and Services Totals:	0.00	32,000	32,000
<b>38,820</b>	<b>38,998</b>	<b>32,051</b>	<b>18,379</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>32,000</b>	<b>32,000</b>
<b>43,049</b>	<b>46,280</b>	<b>32,051</b>	<b>40,135</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>42,522</b>	<b>42,522</b>
<b>38,820</b>	<b>38,998</b>	<b>32,051</b>	<b>18,379</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>32,000</b>	<b>32,000</b>
<b>4,229</b>	<b>7,282</b>	<b>0</b>	<b>21,756</b>		<b>Court Mediation Totals:</b>	<b>0.00</b>	<b>10,522</b>	<b>10,522</b>



## Emergency Management - General Fund 100-44

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

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

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

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

### FY 2016-2017 Highlights and Significant Changes

#### Proposed Objectives

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

#### Revenue Changes

The actuals for HSEMC Support Fee revenue, which comes from cities and districts around Columbia County to provide cost-share for the HSEMC Coordinator position, has been \$51,635 and \$55,044 respectively, for the past two years. However, in FY16, contributions have not yet

been all collected – the department anticipates hitting similar revenue numbers from these community contributions this year. The HSEMC has mentioned desiring to reach out to utilities to see if they would join. The HSEMC Support Fee line item in the FY16 budget reflects an average of the lowest years' contributions and is conservatively listed at \$50,000. The HSEMC Coordinator position continues to be supported by HSEMC Support Fees and the EMPG grant.

In FY16 the EMPG program did not have the funding necessary to achieve reimbursement for all items in the EM budget. In years past the EMPG funded up to 50% of department personnel costs and 50% of supplies and services. In FY16 the State again announced that the grant would only attempt to fund 50% of personnel costs. This is due to both to smaller FEMA grant amounts and a larger number of participants in the program.

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

### **Expenditure Changes**

The HSEMC decided to continue engaging with the AmeriCorps/Oregon State Service Corps to bring on board another service member to support the department's Community Emergency Preparedness Project. This is the Third year of this project. Carried over HSEMC contribution funds covered this cost \$9100.

During the first quarter of FY16, the department was staffed with a Supervisor and a (temporary) Coordinator. In March of the previous fiscal year the former Director took a new position in another jurisdiction. During this time the coordinator moved into a Supervisor position and the former AmeriCorps member accepted a temporary position supporting the department. The subsequent search for new leadership lasted until October of the current fiscal year. Each position saw smaller expenditures than the originally budgeted. As a result, personnel expenditures should come in under budget for FY16.

We will be classifying ARES volunteers as County Volunteers and providing worker's comp coverage while they are assigned to duty under orders.

### **FY 2015-2016 Accomplishments**

The largest single event in the county during this fiscal year was the December 2015 flood and wind event that impacted most of the cities and large portions of unincorporated Columbia County. This event caused more than \$6 million in County wide damages. Beginning on the 7<sup>th</sup> of December, Columbia County experienced a series of heavy rain events that continue to produce impacts to public infrastructure and private property. At its peak the event produced significant, area wide flooding, locally isolated road flooding, landslides, and attendant road debris. The County and State road infrastructure was badly compromised as were some electric utilities, evacuations took place in Vernonia, Clatskanie, and in unincorporated Columbia County. The county suffered one fatality related to the event.

In this Fiscal Year the department will be participating in a Region wide (Washington, Oregon, Idaho) fully-functional exercise to simulate and respond to the conditions present just after an 8.5-9.0 magnitude Cascadia Subduction Zone earthquake. The department has engaged with partner organizations and agencies in multiple planning meetings and has produced a ground truth document following HSEEP guidelines. The exercise will be conducted on the 7<sup>th</sup> of June and will last 4 days.

The department successfully completed the renewal of the Ambulance Service Area franchises during this fiscal year. Each franchisee completed an application for their respective area and upon review by EM were recommended for renewal in December.

Emergency Management also completed the Readiness: Training Identification Preparedness Planning process during this fiscal year. In January 2015, the department conducted a workshop that examined the ability of response agencies and departments to fully implement the County EOP. Gaps identified in the ability to respond provided the basis for a multi-year training and exercise plan. This planning effort has created a training roadmap that will be registered with the state to encourage the offering of nationally accredited training programs in Columbia County. This process also identified areas of the EOP needing updates.

In December the department gained a new AmeriCorps volunteer through the Oregon State Service Corps. The focus of the volunteer's position was volunteer coordination, support for volunteer organizations as well as EOC support. The volunteer has been an incredible asset to the department. It has since been learned that this will be the last year of the OSSC program and that no further service corps members will be available. The department is exploring options to replace this critical asset.

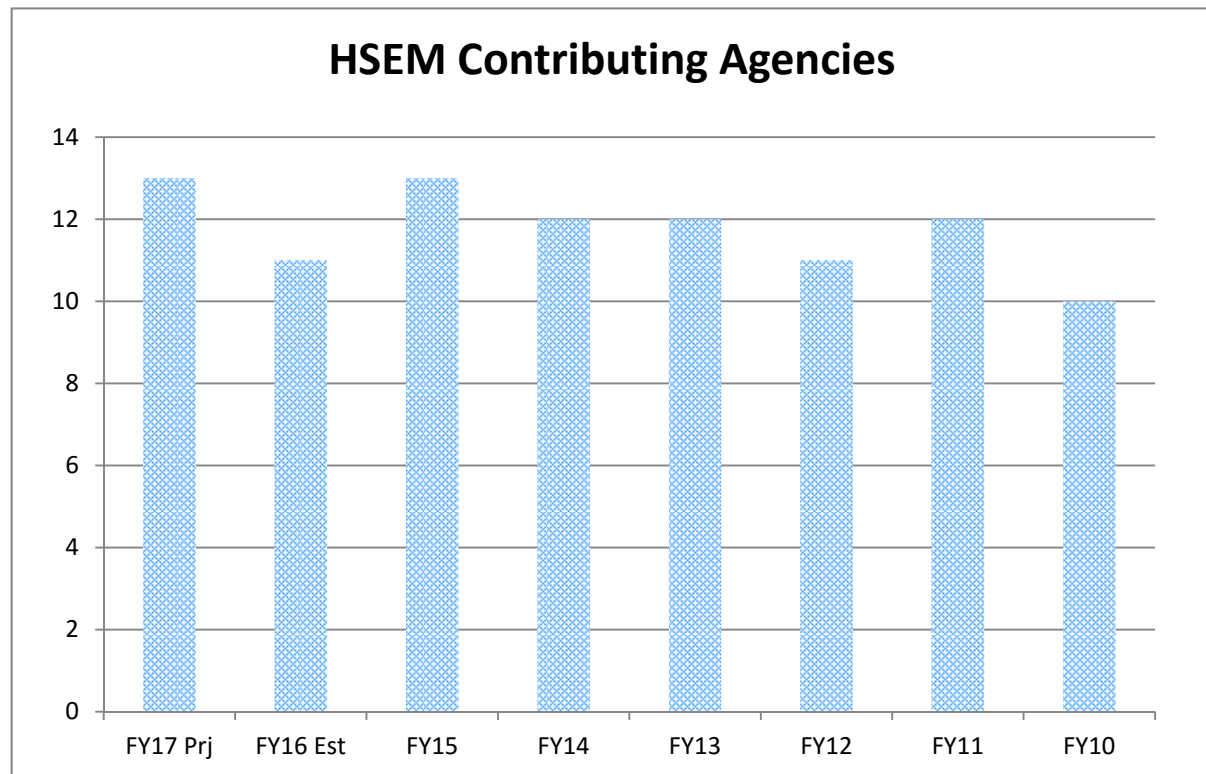
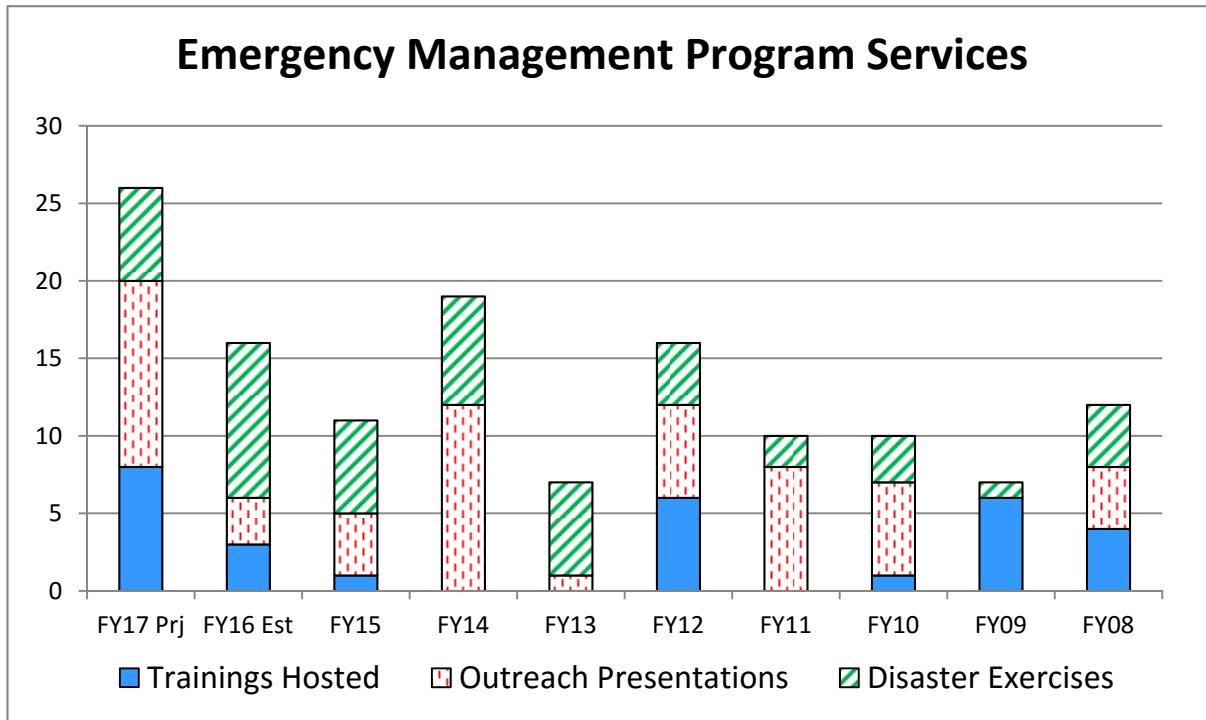
Other work in the prior year included:

- The department has engaged in multiple outreach and preparedness education events to increase community resilience to large scale disasters.
- EM provided free training on disaster preparedness (ICS 100, 200, 700 and MGT 346).
- EM staff completed the required 20 hours of training to maintain State grant compliance.
- Finally, department staff participated in the following disaster exercises; Quake I mini-SET, Quake II SET, Feb Communications SET, Columbia Pacific Bio Refinery full functional exercise, Cascadia Rising fully functional exercise and a USCG helicopter/water rescue exercise.

# Emergency Management

# Columbia County, Oregon

## Statistics and Operating Indicators



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

**Department Budget Summary**

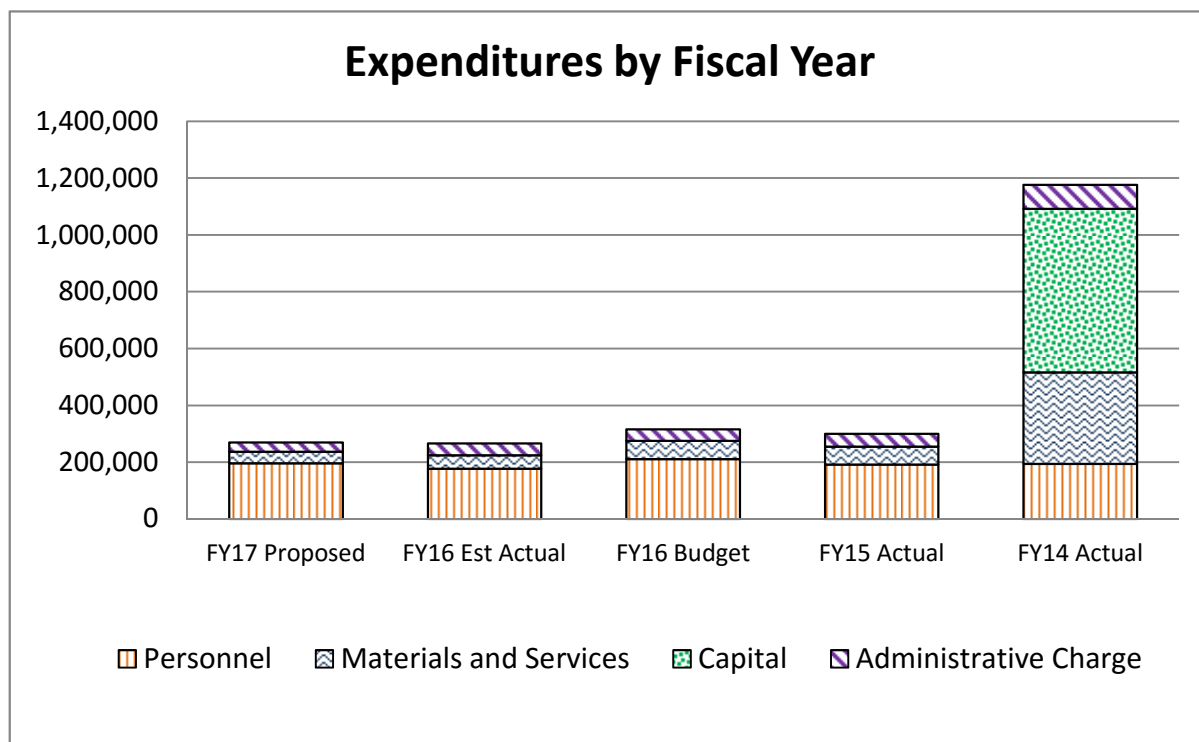
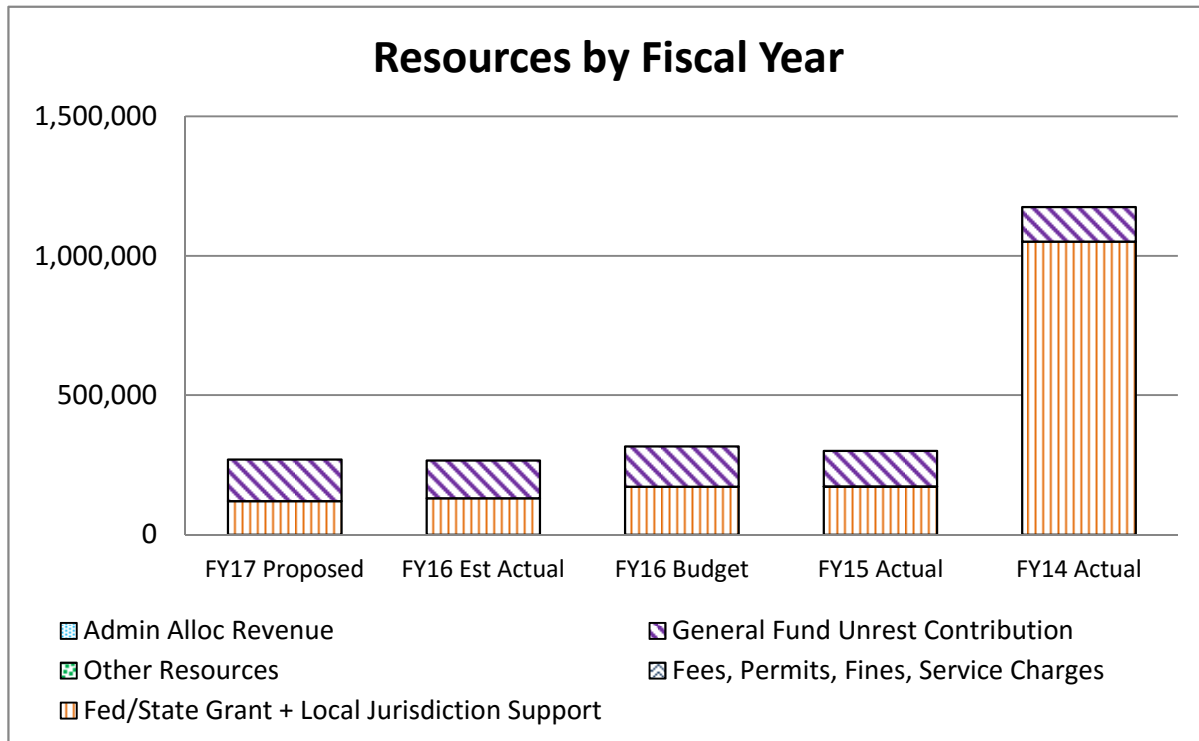
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	16,900	26,500	27,000	45,000	45,000
<b>Total Beginning Balance</b>	<b>16,900</b>	<b>26,500</b>	<b>27,000</b>	<b>45,000</b>	<b>45,000</b>
Intergovernmental	120,081	131,309	171,782	172,689	1,051,914
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	97	0
<b>Current Year Restricted</b>	<b>120,081</b>	<b>131,309</b>	<b>171,782</b>	<b>172,786</b>	<b>1,051,914</b>
General Fund Operations Balancing	133,089	108,475	117,573	82,536	79,285
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>133,089</b>	<b>108,475</b>	<b>117,573</b>	<b>82,536</b>	<b>79,285</b>
<b>Total Available Resources</b>	<b>270,070</b>	<b>266,284</b>	<b>316,355</b>	<b>300,322</b>	<b>1,176,199</b>
 <b>Expenditures</b>					
Salary	125,582	121,043	125,880	120,372	121,719
Benefits	57,991	47,053	70,156	57,838	61,206
PR Transfers (PERS Bond & Reserve)	12,689	9,120	15,100	13,274	11,611
<b>Personnel</b>	<b>196,262</b>	<b>177,216</b>	<b>211,135</b>	<b>191,485</b>	<b>194,537</b>
Materials & Services	41,314	47,560	63,712	63,174	321,707
<b>Program Budget</b>	<b>237,576</b>	<b>224,776</b>	<b>274,847</b>	<b>254,658</b>	<b>516,243</b>
Capital	0	0	0	0	576,132
Debt	0	0	0	0	0
Transfers Out (admin alloc)	32,494	41,508	41,508	45,664	83,377
Transfers Out (fund pymts)	0	0	0	0	446
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>270,070</b>	<b>266,284</b>	<b>316,355</b>	<b>300,322</b>	<b>1,176,199</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>270,070</b>	<b>266,284</b>	<b>316,355</b>	<b>300,322</b>	<b>1,176,199</b>

**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	2.00
FY16 (8 furlough days)	1.94
FY15 (12 furlough days)	1.91
FY14 (26 furlough days)	1.80
FY13 (26 furlough days)	1.80 Federal grant position ended
FY12 (26 furlough days)	2.70
FY11 (4 furlough days)	3.00

# Resource and Expenditure Charts

## General Fund Department: **Emergency Management**



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Emergency Services</b>								
Restricted Fund Balance								
45,000	45,000	27,000	26,500	100-44-01-3002	Assigned Beginning Balance	0.00	0	16,900
45,000	45,000	27,000	26,500		Restricted Fund Balance Totals:	0.00	0	16,900
Restr Fed Grant/Donation								
342,709	18,785	5,000	0	100-44-02-3690	UASI Grants (federal)	0.00	0	0
475,503	0	0	0	100-44-03-3852	EOC - FEMA/OEC	0.00	0	0
18	0	0	0	100-44-04-3100	EM Fed/State Reimb of Exp	0.00	0	0
818,230	18,785	5,000	0		Restr Fed Grant/Donation Totals:	0.00	0	0
Restr State/ Local Govt Grant/								
32,000	0	15,000	0	100-44-00-3562	SHSP Grant (State grant)	0.00	0	0
149,234	98,860	106,782	0	100-44-00-3675	EMPG-State Police	0.00	81,309	70,081
815	0	0	0	100-44-01-3100	Refund of Expenses	0.00	0	0
0	0	0	0	100-44-01-3250	HSEMC Revenue	0.00	89,998	0
51,635	55,044	45,000	37,499	100-44-01-3265	Community Contributions	0.00	50,000	50,000
233,684	153,904	166,782	37,499		Restr State/ Local Govt Grant/ Totals:	0.00	221,307	120,081
Other Resources (Restr)								
0	97	0	0	100-44-00-3100	Refund of Expenses	0.00	0	0
0	97	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>1,096,914</b>	<b>217,786</b>	<b>198,782</b>	<b>63,999</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>221,307</b>	<b>136,981</b>
<b>Expense</b>								
Personal Services								
57,063	53,340	68,501	30,567	100-44-00-4002	EM Director	1.00	70,165	69,416
0	30,113	0	14,574	100-44-00-4021	Coordinator	0.00	0	0
7,032	10,403	7,316	924	100-44-00-4101	PERS ER	0.00	3,284	3,249
4,365	6,206	5,240	3,489	100-44-00-4102	FICA Tax	0.00	5,368	5,310
63	128	98	49	100-44-00-4103	Workers' Compensation Ins.	0.00	68	67
15,825	28,184	22,789	10,595	100-44-00-4104	Insurance Benefits	0.00	9,120	9,120
27	20	33	23	100-44-00-4105	WBF	0.00	35	35
333	(2,032)	685	347	100-44-00-4106	Unemployment Expense	0.00	351	347
0	0	0	874	100-44-00-4109	PERS EE 6%	0.00	4,210	4,165
0	0	0	0	100-44-00-4110	Flood Overtime	0.00	0	0
43,741	36,919	55,879	42,087	100-44-01-4021	HSEM Coordinator	1.00	107,442	56,166
0	0	1,500	0	100-44-01-4090	Overtime	0.00	0	0
3,154	2,830	6,128	1,258	100-44-01-4101	PERS ER	0.00	5,028	2,629
3,346	2,788	4,389	3,089	100-44-01-4102	FICA Tax	0.00	8,219	4,297
48	26	82	41	100-44-01-4103	Workers' Compensation Ins	0.00	604	554
19,272	9,629	22,789	9,417	100-44-01-4104	Insurance Benefits	0.00	51,887	24,540
25	23	33	25	100-44-01-4105	WBF	0.00	54	28
253	(367)	574	346	100-44-01-4106	Unemployment Expense	0.00	537	281
0	0	0	1,768	100-44-01-4109	PERS EE 6%	0.00	6,447	3,370
20,916	0	0	0	100-44-02-4021	UASI Grant Coord.	0.00	0	0
1,073	0	0	0	100-44-02-4101	PERS	0.00	0	0
1,600	0	0	0	100-44-02-4102	FICA Tax	0.00	0	0
84	0	0	0	100-44-02-4103	Worker's Compensation Ins.	0.00	0	0
4,491	0	0	0	100-44-02-4104	Insurance Benefits	0.00	0	0
4	0	0	0	100-44-02-4105	WBF	0.00	0	0
209	0	0	0	100-44-02-4106	Unemployment Insurance	0.00	0	0
182,925	178,210	196,035	119,473		Personal Services Totals:	2.00	272,817	183,573

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
Materials and Services								
4,070	7,621	8,400	5,814	100-44-00-4310	Telephone	0.00	8,900	8,900
41	42	200	29	100-44-00-4320	Postage	0.00	0	100
578	896	500	775	100-44-00-4321	Office Supplies	0.00	900	900
1,688	1,594	1,800	1,176	100-44-00-4322	Copier Maintenance	0.00	0	1,950
1,362	671	750	1,067	100-44-00-4323	EOC Materials	0.00	1,000	1,000
40	725	1,500	506	100-44-00-4324	Radio Maintenance	0.00	1,500	2,000
264	360	1,000	255	100-44-00-4325	Computer Maintenance	0.00	750	1,250
773	1,346	1,560	902	100-44-00-4511	Electricity	0.00	1,350	1,560
238	465	510	319	100-44-00-4513	Water	0.00	500	500
158	269	312	197	100-44-00-4514	Garbage	0.00	320	320
2,737	7,648	7,683	3,576	100-44-00-4515	Contract Janitorial	0.00	7,000	6,000
0	0	0	465	100-44-00-4516	Repairs and Maintenance	0.00	0	0
510	1,264	1,528	1,134	100-44-00-4588	GL and Property Insurance	0.00	1,609	1,609
0	4,060	4,060	3,171	100-44-00-4600	RDPO Contribution	0.00	3,200	3,200
224	510	400	602	100-44-00-4701	Publishing & Advertising	0.00	500	500
964	651	1,100	9	100-44-00-4710	Mileage	0.00	0	650
327	753	700	434	100-44-00-4711	Vehicle Fuel	0.00	750	1,200
0	207	650	540	100-44-00-4714	Vehicle Maintenance	0.00	250	825
0	0	75	0	100-44-00-4715	Auto Expense	0.00	75	0
1,328	2,097	2,500	158	100-44-00-4720	Conferences and Training	0.00	1,800	2,500
0	0	0	0	100-44-00-4726	Incident Supplies 2007-2726	0.00	0	0
285	385	385	100	100-44-00-4730	Membership Dues	0.00	485	400
552	329	500	492	100-44-00-4740	Training Exercise	0.00	500	500
1,294	1,167	1,249	657	100-44-00-4761	Community Alert Network Suppor	0.00	1,200	1,500
0	0	10,000	0	100-44-00-4762	SHSP Grant Expense	0.00	0	0
2,079	30	5,000	0	100-44-01-4321	Office Supplies	0.00	1,500	1,500
0	679	100	0	100-44-01-4323	EOC Materials	0.00	100	100
1,587	492	1,000	(6)	100-44-01-4710	Mileage	0.00	1,000	1,000
465	1,103	1,000	0	100-44-01-4720	Conferences & Training	0.00	1,000	1,000
25	125	100	0	100-44-01-4730	Membership Dues	0.00	100	100
0	0	250	0	100-44-01-4740	Training Exercise	0.00	250	250
8,600	8,900	8,900	9,100	100-44-01-4841	HSEMC temp help	0.00	0	0
261,312	18,785	0	0	100-44-02-4742	UASI Grant Expense	0.00	0	0
30,208	0	0	0	100-44-03-4600	EOC Grant Exp (non-capital)	0.00	0	0
0	0	0	385	100-44-04-4720	Conf & Training Fed/State Reim	0.00	0	0
321,707	63,174	63,712	31,858		Materials and Services Totals:	0.00	36,539	41,314
Capital Outlay								
12,356	0	0	0	100-44-00-5020	Bldg Construction	0.00	0	0
32,000	0	0	0	100-44-00-5021	SHSP capital grant	0.00	0	0
28,234	0	0	0	100-44-02-5003	UASI cap equip for County	0.00	0	0
503,542	0	0	0	100-44-03-5020	EOC Capital Construction	0.00	0	0
576,132	0	0	0		Capital Outlay Totals:	0.00	0	0
Transfers								
4,930	6,755	5,203	1,108	100-44-00-4107	PERS Bond	0.00	5,001	5,001
2,511	3,630	3,014	641	100-44-00-4108	PERS 822	0.00	3,087	2,013
83,377	45,664	41,508	31,131	100-44-00-4593	Administrative Allocation	0.00	32,494	32,494
446	0	0	0	100-44-00-5314	County interdep fee	0.00	0	0
2,206	1,903	4,358	2,314	100-44-01-4107	PERS Bond	0.00	7,659	4,046
971	987	2,525	1,297	100-44-01-4108	PERS 822	0.00	4,727	1,629
631	0	0	0	100-44-02-4107	PERS Bond	0.00	0	0
362	0	0	0	100-44-02-4108	PERS 822	0.00	0	0
95,434	58,938	56,608	36,490		Transfers Totals:	0.00	52,968.96	45,183
<b>1,176,199</b>	<b>300,322</b>	<b>316,355</b>	<b>187,822</b>		<b>EXPENDITURES TOTALS:</b>	<b>2.00</b>	<b>362,325.46</b>	<b>270,070</b>
<b>1,096,914</b>	<b>217,786</b>	<b>198,782</b>	<b>63,999</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>221,307.00</b>	<b>136,981</b>
<b>1,176,199</b>	<b>300,322</b>	<b>316,355</b>	<b>187,822</b>		<b>DEPT EXPENSES</b>	<b>2.00</b>	<b>362,325.46</b>	<b>270,070</b>
<b>(79,285)</b>	<b>(82,536)</b>	<b>(117,573)</b>	<b>(123,823)</b>		<b>Emergency Services Totals:</b>		<b>(141,018.46)</b>	<b>(133,089)</b>



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

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

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

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

## **FY 2016-2017 Highlights and Significant Changes**

The staffing strength of the Finance side of the shared Finance and Taxation Department (F&T) totals 5.27 full time equivalents (FTEs), 1.14 FTE more than last year. FY17 is the first year in seven with no furloughs and, most importantly, a position has been added to the department that will add depth in financial analysis and basic finance systems support as several significant projects are undertaken over the course of the next two years in the department. Total personnel costs are up almost \$125,000 relative last year's budget.

Additional capacity in the form of consultant services is budgeted to assist the department in building better and more efficient systems for the future in the form of a financial operations analysis and spending authority earmarked for finance department software. This financial analysis and likely start of a transition to new financial software system will require significant time and attention on the part of F&T staff and others throughout the County.

Professional services in the areas of debt analysis and investment advisor will also begin in FY17, allowing the County to establish more sophisticated and forward-looking programs in these two important financial and treasury functions.

The F&T department will continue to prioritize its basic operations - transactional services, assuring strong internal controls and compliance duties – that together result in clean audits, transparent budgets and the reduction of risk to the County and taxpayers. As a support services department our staff also makes time to respond to emergencies and unexpected needs from around the County.

Risk management work will also be enhanced with the support of professional services in the areas of grant compliance and internal audit projects. These activities will help better assure that the county as a whole is able to handle its compliance responsibilities more effectively and efficiently going forward as well as make progress on many of the improved internal control processes that have been on the “to do list” of the finance department for years.

The Materials and Services budget has increased by \$215,000 over last year’s budget. The majority of this increase is for the noted professional services expenditures in the current year. However, \$55,000 in new grant-funded expenditures are budgeted for FY17 that have offsetting revenues and represent 25% of this category’s year over year increase.

## **FY 2015-2016 Accomplishments**

### Two National Awards Conferred

During the course of the FY16 fiscal year, the County F&T Department was awarded both the Certificate of Achievement for Excellence in Financial Reporting (for the FY15 Audit) and the Distinguished Budget Presentation Award (for the FY16 Proposed Budget Book) from the Government Financial Officers Association (GFOA).

### Finance Staff

F&T department personnel continued to operate in “make it work” mode on an eight day furlough schedule for the year with time and attention focused on daily/weekly/monthly transactional activity, assuring basic internal control functions, grant compliance duties and carrying out the primary annual projects of audit and budget. Over the course of the current year, particular emphasis across the department has been given to documenting processes and procedures to better address continuity of operations needs and strengthen our internal control.

A commitment to professional development continues. All F&T staff participate in a variety of trainings via web-cast or conferences in order to stay abreast of changes in accounting standards and applicable Oregon and federal law. The Finance Director is an active participant in the related Oregon professional associations, is Newsletter Editor for the Oregon GFOA and has passed four of the five required exams to earn the Certified Public Finance Officer credential awarded by the GFOA during FY16.

### Professional Services RFP

The combination of a number of new financial operations compliance requirements coming into effect over the last year, the accumulation of process improvement and internal control strengthening projects that have been carried forward for years and the hope that the County financial situation might be improving led to the F&T department issuing a complex request for proposals for seven distinct professional services: Investment Advisor, Municipal Advisor (debt analysis), Financial Systems Analysis, Internal Audit, Federal Compliance and Grants, Capital Replacement and Planning, and Cost Recovery Analysis & Fee Studies. Contracts will have been

issued in all areas by the end of the FY16 year and five will move forward in FY17. The final two service categories listed above will be deferred in the main for an FY18 implementation.

#### Treasurer's Office

Improvements in treasury services were focused on risk reduction this year:

- positive pay implementation, a banking process that is key in reducing fraud risk with regard to checks issued
- encouraging taxing districts to move away from checks and accept the monthly tax distributions via electronic transfer to either their bank or local government pool account
- implementation of merchant services upgrade as “chip technology” credit cards are brought on line in the US
- support for onboarding of a consultant to re-design systems in the areas of foreclosed property disposition and gas and minerals program, both programs tracked in fiduciary accounts with annual proceeds distributed by the Treasurer to taxing districts.

In addition, the Columbia County investment policy will go under review and the process to have it approved by Oregon Short Term Fund (OSTF) Board will get under way before the close of FY16.

#### Finance: Budget, Audit and Accounting

The FY17 budget cycle involved additional analysis and scenario projections for administrative services. Addressing the known deficits in administrative service departments from finance to legal/compliance needs to technology and basic facilities and security concerns mean more cost – in some cases one-time investments, in others higher carrying costs. Choices to make these outlays have a downstream impact on the program departments of the County as they “pay” for these services with an administrative allocation charge.

The FY15 Audit was completed mid-year. As has been the case for all the past audits of county finance under the oversight of the current Finance Director, a clean opinion was earned both generally and with regard to the federal funds audit. The audit was produced again as a Comprehensive Annual Financial Report (CAFR) financial statement type that includes significantly more contextual data on the County covering the trends over the past decade.

In addition, a significant change in financial reporting was implemented during that audit cycle: GASB 68. This local government accounting change adds unfunded retirement liability to the government-wide balance sheet. This implementation meant more time and attention was required to accurately and adequately produce the annual financial statements.

Grant work has been focused on implementation of the new federal Uniform Grant Guidance. A number of changes in procurement process, documentation of internal control, option to utilize a 10% de minimis administrative overhead charge, and required formal policy documents

have required significant staffing resources. A CPA firm has been hired to assist the County in making its way through all of the updates.

### Payroll

Accomplishments for the current fiscal year include:

- timely and accurate implementation of the new Affordable Care Act employer reporting provisions
- implementation of the time and attendance module of ADP

The payroll function has also been timely and accurate with its PERS retirement system reporting and reconciliations, validation of ADP tax return production and W4s for employees and reconciliation of other benefit invoices.

### Component Units and Taxing District Dissolutions

A consultant was contracted in FY16 to take over the administration of the Columbia County Development Agency (CCDA). This year has required significant investment of staff time to bring the consultant up to speed on the various CCDA processes – budget, audit, financial analysis - for the first time. While F&T will have an on-going role with the CCDA, the amount of time dedicated to this work is anticipated to decline in FY17.

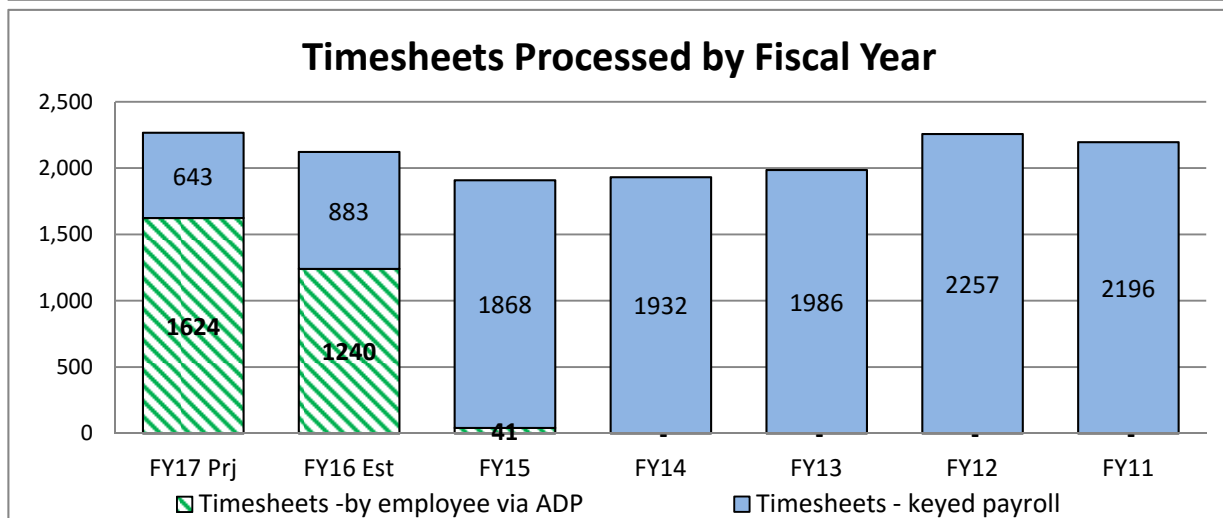
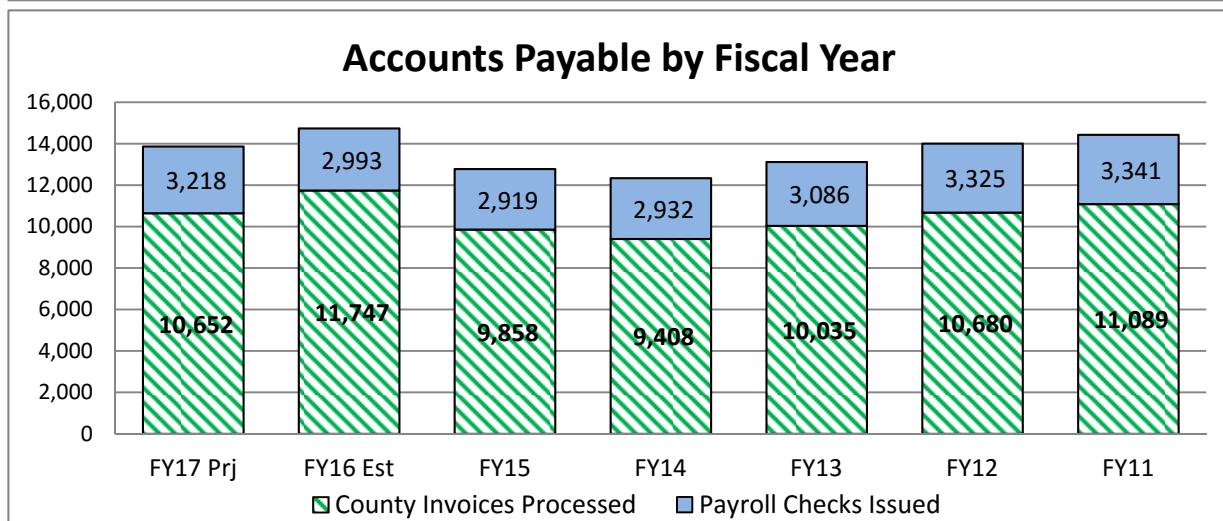
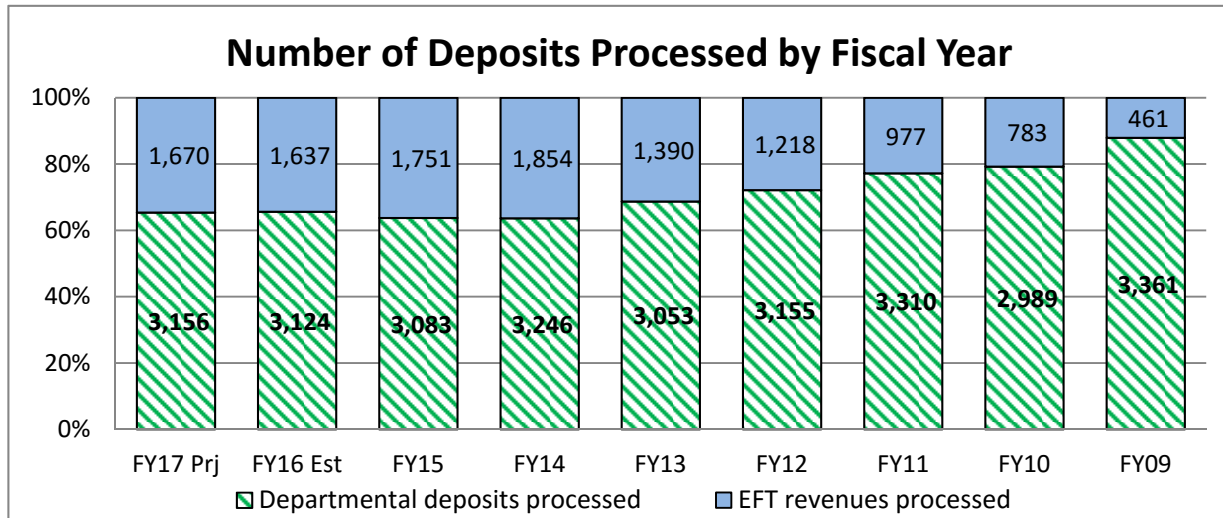
The complex and lengthy dissolution process of the Columbia Health District (CHD) taxing district is anticipated to come to a close during FY16.

Two other Columbia County taxing districts are subject to the initiation of dissolution actions due to delinquency in filing their annual financials with the Secretary of State's office in Salem. F&T staff will work with other County departments and the taxing districts to identify whether or not dissolution is the appropriate action to take in each case.

# Finance and Treasurer

## Operating Indicators

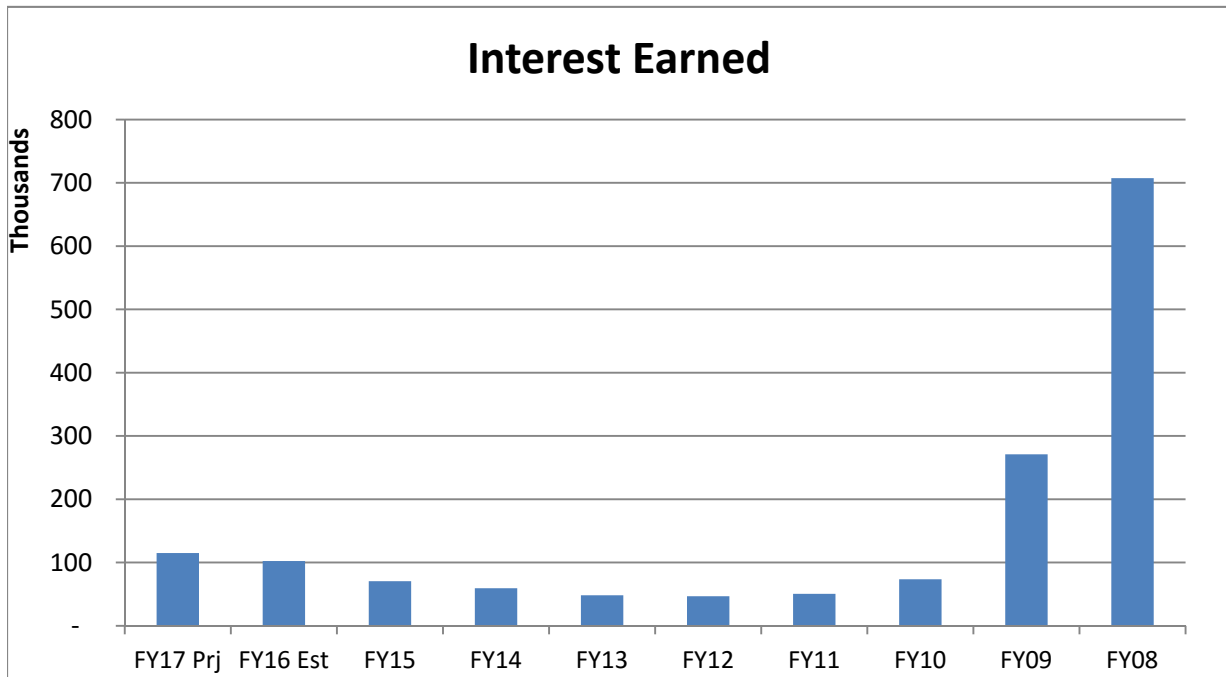
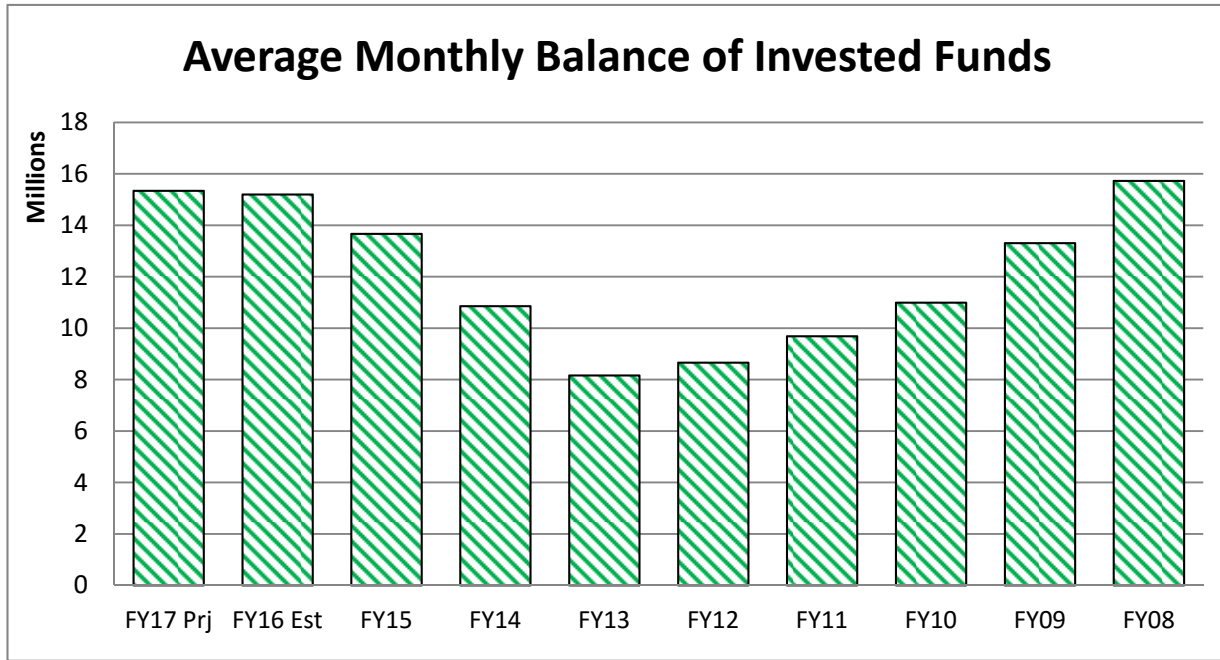
## Columbia County, Oregon



# Finance and Treasurer

## Operating Indicators

## Columbia County, Oregon



	FY17 Prj	FY16 Est	FY15	FY14	FY13	FY12	FY11	FY10	FY09	FY08
Proportion of Portfolio Invested	95.7%	95.0%	95.4%	94.8%	93.8%	97.2%	100.1%	96.6%	99.3%	99.5%
Av rate of return LGIP	0.08%	0.59%	0.52%	0.54%	0.53%	0.53%	0.52%	0.67%	2.10%	4.56%
Protect capital: principal lost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deposits in qualified institutions	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Columbia County                      General Fund                      Finance                      Account: 100-45

**Department Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	242,262	243,261	111,682	191,682	206,324
<b>Total Beginning Balance</b>	<b>242,262</b>	<b>243,261</b>	<b>111,682</b>	<b>191,682</b>	<b>206,324</b>
Intergovernmental	8,000	59,000	0	65,700	51,419
Fees, Permits, Fines, Service Charges	680	1,792	2,100	3,114	17,629
Other Resources	0	756	0	0	71,346
<b>Current Year Restricted</b>	<b>8,680</b>	<b>61,548</b>	<b>2,100</b>	<b>68,814</b>	<b>140,394</b>
General Fund Operations Balancing	198,794	4,050	61,205	-118,074	178,120
Transfers In (Admin Alloc)	779,303	734,729	734,730	587,413	402,244
Spec Pymt (from Component Unit)	750	0	10,750	8,054	18,245
<b>Current Year Other Resources</b>	<b>978,847</b>	<b>738,780</b>	<b>806,684</b>	<b>477,393</b>	<b>598,609</b>
<b>Total Available Resources</b>	<b>1,229,788</b>	<b>1,043,589</b>	<b>920,466</b>	<b>737,889</b>	<b>945,326</b>
<b>Expenditures</b>					
Salary	341,277	264,534	263,271	243,411	289,713
Benefits	202,348	141,589	158,503	131,838	171,166
PR Transfers (PERS Bond & Reserve)	34,483	31,898	31,580	30,382	37,497
<b>Personnel</b>	<b>578,107</b>	<b>438,021</b>	<b>453,355</b>	<b>405,631</b>	<b>498,377</b>
Materials & Services	651,681	605,568	437,111	332,258	407,088
<b>Program Budget</b>	<b>1,229,788</b>	<b>1,043,589</b>	<b>890,466</b>	<b>737,889</b>	<b>905,465</b>
Capital	0	0	30,000	0	39,861
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
<b>Total Outlays</b>	<b>1,229,788</b>	<b>1,043,589</b>	<b>920,466</b>	<b>737,889</b>	<b>945,326</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>1,229,788</b>	<b>1,043,589</b>	<b>920,466</b>	<b>737,889</b>	<b>945,326</b>

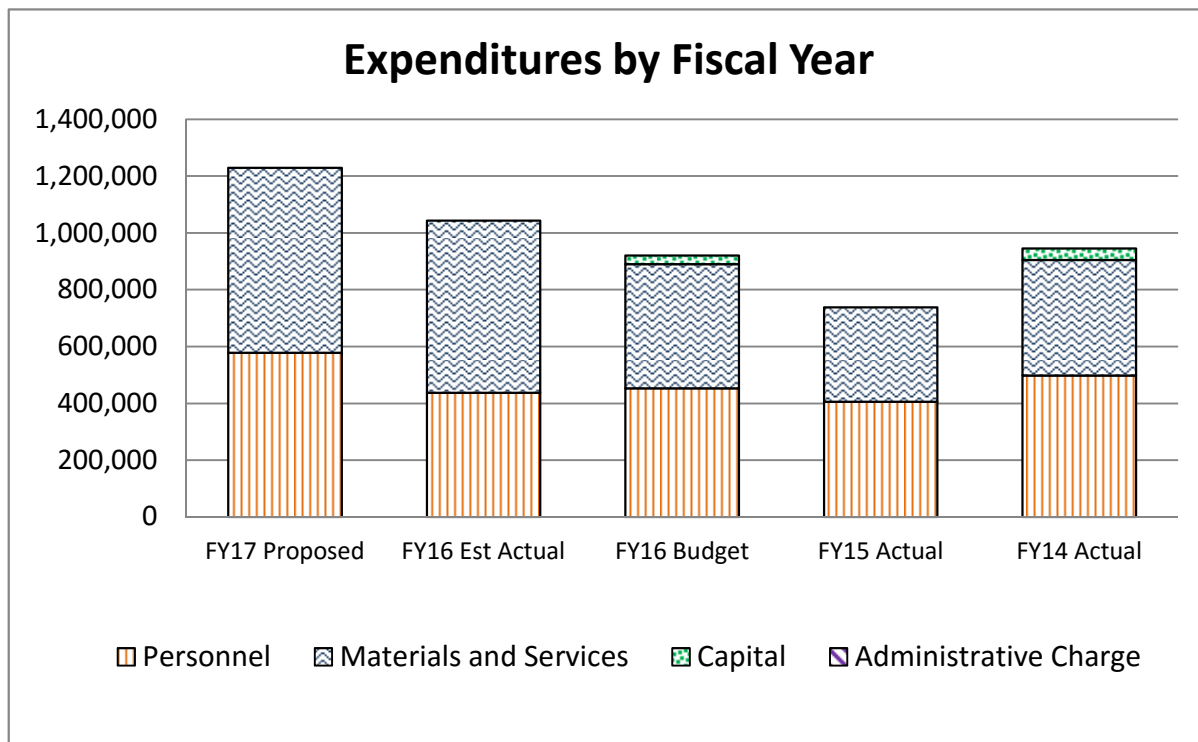
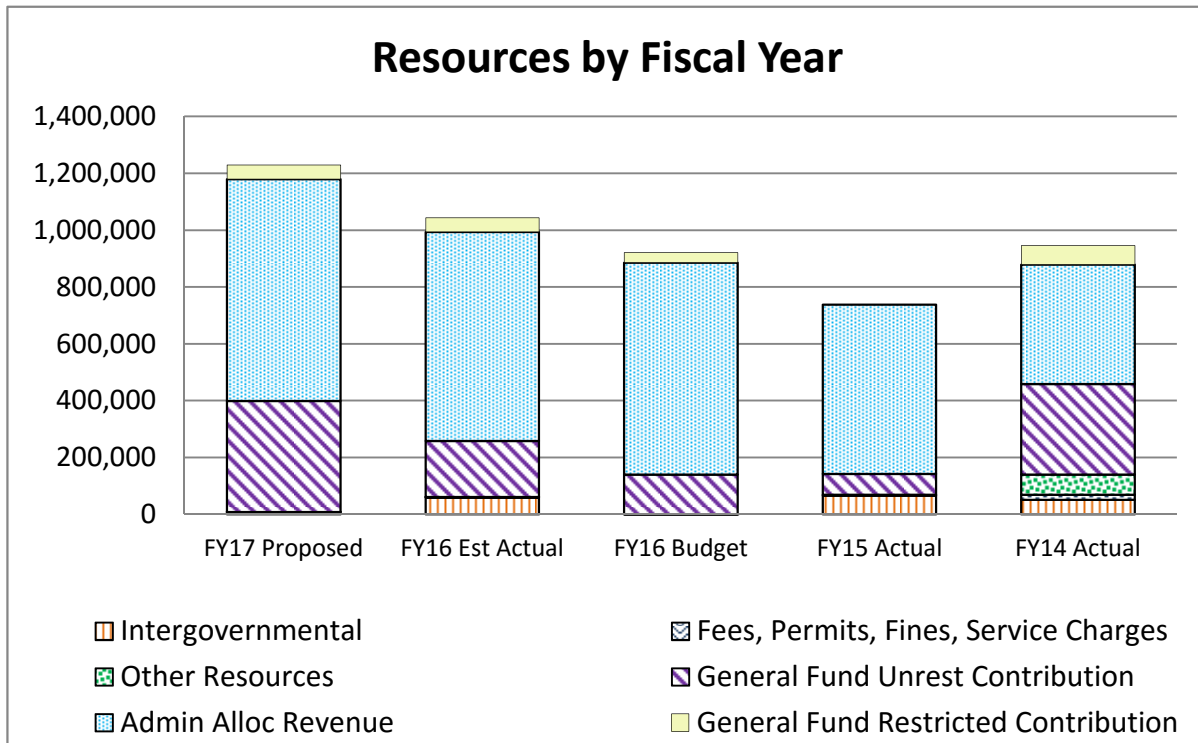
Note: Restricted Begin Balances are budgeted and used variably

**Authorized Positions - Full Time Equivalent**

FY17 (no furloughs)	5.27	
FY16 (8 furlough days)	4.13	
FY15 (12 furlough days)	5.06	Included .9 FTE for FY14 retirement shifting to other dept(s)
FY14 (26 furlough days)	4.70	Re-organization to move existing position into dept
FY13 (26 furlough days)	4.37	
FY12 (26 furlough days)	4.05	Don't rehire position after retirement
FY11 (4 furlough days)	4.95	

# Resource and Expenditure Charts

## General Fund Department: Finance



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



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Finance &amp; Treasurer</b>								
Restricted Fund Balance								
43,584	54,258	4,258	105,838	100-45-11-3004	O&C Title III Beginning Balance	0.00	104,838	104,838
162,740	137,423	107,423	137,423	100-45-12-3003	Fair Facility Beginning Bal	0.00	137,423	137,423
206,324	191,682	111,682	243,261		Restricted Fund Balance Totals:	0.00	242,262	242,262
Rest Fees, Lic, Perm, Fines,								
1,455	1,081	1,200	739	100-45-00-3100	Reimb of Expense	0.00	1,500	300
1,592	310	400	140	100-45-00-3250	Treasurer's Office Fees	0.00	250	200
0	124	0	145	100-45-03-3100	Fees cobra	0.00	125	180
3,047	1,516	1,600	1,024		Rest Fees, Lic, Perm, Fines, Totals:	0.00	1,875	680
Rest Fee,Srvce Chrg (Stat/Loc)								
1,655	1,599	500	0	100-45-00-3104	Reimb from State/Local Govt	0.00	0	0
1,655	1,599	500	0		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0	0
Restr Fed Grant/Donation								
0	14,121	0	0	100-45-00-3071	FEMA Admin Funds	0.00	0	0
51,419	51,579	0	47,764	100-45-11-3045	O&C Title III Fed Revenue	0.00	0	0
51,419	65,700	0	47,764		Restr Fed Grant/Donation Totals:	0.00	0	0
Restr Private Grant/Donation								
0	0	0	0	100-45-04-3600	CIS Risk Mgt Grant	0.00	8,000	8,000
0	0	0	0		Restr Private Grant/Donation Totals:	0.00	8,000	8,000
Rest Interfund Transf/Intrnl S								
402,244	587,413	734,730	551,047	100-45-00-3075	Admin Alloc	0.00	779,303	779,303
402,244	587,413	734,730	551,047		Rest Interfund Transf/Intrnl S Totals:	0.00	779,303	779,303
Other Resources (Restr)								
26	0	0	0	100-45-00-3122	Sale Surplus Assets	0.00	0	0
71,321	0	0	756	100-45-13-3110	7.26.13 event Insur Pymt	0.00	0	0
71,346	0	0	756		Other Resources (Restr) Totals:	0.00	0	0
Special Payments								
18,245	8,054	10,750	0	100-45-00-3098	Funds from component unit	0.00	750	750
18,245	8,054	10,750	0		Special Payments Totals:	0.00	750	750
<b>754,280</b>	<b>855,963</b>	<b>859,261</b>	<b>843,852</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,032,189</b>	<b>1,030,994</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
87,492	99,306	105,445	79,470	100-45-00-4002	Director, Finance and Taxation	0.95	110,957	109,791
0	0	10,306	7,226	100-45-00-4011	Tax Collector	0.25	18,185	17,990
124,102	60,780	54,673	41,005	100-45-00-4013	Finance Administrator	1.00	60,426	59,802
0	0	0	0	100-45-00-4034	Finance Tech	0.92	59,238	53,711
39,975	44,705	47,528	34,850	100-45-00-4050	Accountant I	0.95	51,054	50,517
0	38,360	43,318	24,789	100-45-00-4056	Accounting Clerk II	0.95	38,930	38,541
34,941	0	0	4,948	100-45-00-4057	Accounting Clerk I	0.25	8,013	7,926
204	260	2,000	1,333	100-45-00-4090	Overtime	0.00	3,000	3,000
36,393	30,850	28,722	9,735	100-45-00-4101	PERS ER	0.00	17,438	17,028
19,741	17,725	20,140	14,184	100-45-00-4102	FICA Tax	0.00	26,760	26,108
579	279	376	186	100-45-00-4103	Worker's Compensation	0.00	338	330
87,309	82,007	88,497	62,680	100-45-00-4104	Insurance Benefits	0.00	119,650	123,329
76	86	134	88	100-45-00-4105	WBF	0.00	175	171
1,643	(3,965)	2,633	1,494	100-45-00-4106	unemployment	0.00	1,749	1,706
0	0	0	11,269	100-45-00-4109	PERS EE 6%	0.00	20,988	20,477
24,205	2,190	15,000	0	100-45-03-4101	PERS - prior pd unID'd EEs	0.00	10,000	10,000
605	2,665	3,000	1,853	100-45-03-4104	Insurance Processing Charge	0.00	3,200	3,200
2,999	0	0	0	100-45-13-4090	7.26.13 event OT	0.00	0	0
357	0	0	0	100-45-13-4101	7.26.13 event PERS	0.00	0	0
229	0	0	0	100-45-13-4102	7.26.13 event FICA	0.00	0	0
1	0	0	0	100-45-13-4105	7.26.13 event WBF	0.00	0	0
29	0	0	0	100-45-13-4106	7.26.13 event Unemp	0.00	0	0
185	0	0	0	100-45-13-4107	7.26.13 event PERS Bond	0.00	0	0
113	0	0	0	100-45-13-4108	7.26.13 event PERS SB822	0.00	0	0
461,178	375,249	421,774	295,110		Personal Services Totals:	5.27	550,100	543,624
Materials and Services								
2,931	1,831	1,500	1,744	100-45-00-4321	Office Supplies and Expenses	0.00	4,500	4,500
56	67	250	0	100-45-00-4322	Copier Maintenance	0.00	0	0
7,247	7,720	10,000	7,649	100-45-00-4520	Accounting Software	0.00	49,000	49,000
1,316	596	1,500	825	100-45-00-4522	Small Equipment	0.00	4,000	4,000
37,839	36,525	44,000	3,978	100-45-00-4555	Annual Audit & Filing Fees	0.00	48,000	48,000
(686)	1,345	0	1,125	100-45-00-4560	Courthouse Riverfront Office	0.00	1,500	1,500
4,043	2,143	3,500	1,502	100-45-00-4701	Advertising	0.00	3,500	3,500
798	410	1,500	1,041	100-45-00-4710	Mileage	0.00	1,750	1,750
1,671	3,234	3,000	1,645	100-45-00-4720	Conferences and Training	0.00	4,000	4,000
1,455	545	2,000	440	100-45-00-4730	Membership Dues	0.00	1,500	1,500
2,012	973	3,000	11,236	100-45-00-4731	O&C Admin Exp	0.00	1,000	1,000
0	1,092	5,000	11,983	100-45-00-4841	Contract Temp Services	0.00	175,000	80,000
955	123	0	20	100-45-00-4901	Misc Exp	0.00	50	50
920	1,196	500	0	100-45-01-4321	Office Supplies	0.00	0	0
9,398	13,478	13,600	9,555	100-45-01-4705	Bank Charges/Analysis Srvc Chg	0.00	20,000	20,000
8,584	3,789	10,000	1,339	100-45-01-4841	Contract Services Treasurer	0.00	25,500	20,500
24,848	36,996	40,000	27,010	100-45-02-4320	Postage	0.00	35,000	35,000
16,096	14,567	20,000	12,495	100-45-02-4321	Office Supplies	0.00	21,000	21,000
2,005	1,368	2,200	880	100-45-02-4322	Copy Mach Maint & Supplies	0.00	2,250	2,250
0	0	500	0	100-45-02-4323	Machine Repair and Maint	0.00	500	500
0	0	2,000	0	100-45-02-4325	Print Shop Supplies	0.00	2,000	2,000
0	0	10,000	500	100-45-02-4522	Small Equipment	0.00	10,000	10,000
58,257	53,314	79,700	35,840	100-45-03-4841	Payroll Contractor Services	0.00	87,000	87,000
51	0	0	0	100-45-04-4320	Postage Risk Mgt	0.00	0	0
0	0	0	0	100-45-04-4321	Risk Mgt Supplies	0.00	20,000	10,000
3,305	3,569	3,700	3,982	100-45-04-4532	Fire Patrol County Lands	0.00	4,100	4,100
107,355	115,128	144,903	101,695	100-45-04-4588	Property & GL Insurance Bonds	0.00	129,531	129,531
12,730	25,751	24,000	84,104	100-45-04-4841	Contract Srvc Risk Mgt	0.00	54,500	54,500
500	500	500	500	100-45-10-4971	RSVP	0.00	500	500
1,000	1,000	1,000	1,000	100-45-10-4972	Columbia Food Bank	0.00	1,000	1,000
5,000	5,000	5,000	5,000	100-45-10-4973	AAA Seniors Program	0.00	5,000	5,000
40,745	0	4,258	0	100-45-11-4601	Title III O&C Grant Expense	0.00	50,000	50,000
53,857	0	0	0	100-45-13-4810	7.26.13 Event M&S costs	0.00	0	0
2,800	0	0	0	100-45-14-4810	Invstgatn & Care - Cattle	0.00	0	0
407,088	332,258	437,111	327,089		Materials and Services Totals:	0.00	761,681	651,681

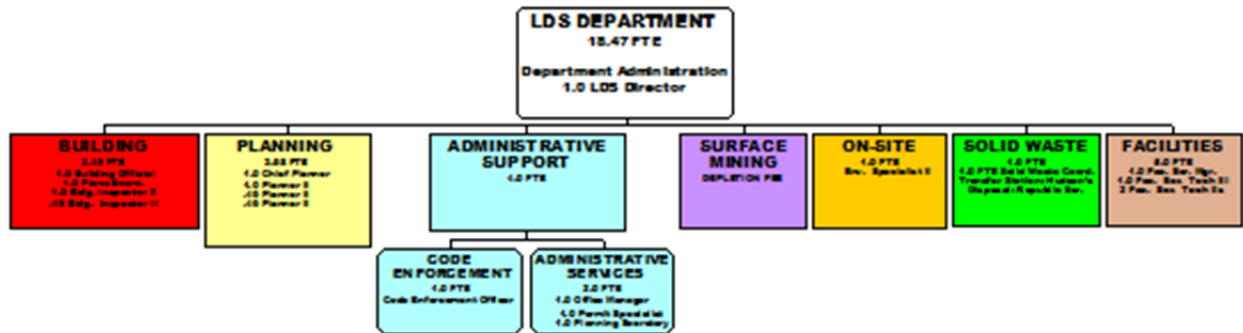
**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
					Capital Outlay			
0	0	0	5,388	100-45-02-5011	Office Equipment	0.00	0	0
25,316	0	30,000	0	100-45-12-5031	Fair Facil Reserve Cap Ex	0.00	0	0
14,545	0	0	0	100-45-13-5001	7.26.13 event Cap Costs	0.00	0	0
39,861	0	30,000	5,388		Capital Outlay Totals:	0.00	0	0
					Transfers			
24,665	19,665	19,996	14,619	100-45-00-4107	PERS Bond	0.00	24,934	24,586
12,534	10,717	11,584	8,264	100-45-00-4108	PERS 822	0.00	15,391	9,897
37,199	30,382	31,580	22,882		Transfers Totals:	0.00	40,325	34,483
<b>945,326</b>	<b>737,889</b>	<b>920,466</b>	<b>650,470</b>		<b>EXPENDITURES TOTALS:</b>	<b>5.27</b>	<b>1,352,107</b>	<b>1,229,788</b>
<b>754,280</b>	<b>855,963</b>	<b>859,261</b>	<b>843,852</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>1,032,189</b>	<b>1,030,994</b>
<b>945,326</b>	<b>737,889</b>	<b>920,466</b>	<b>650,470</b>		<b>DEPT EXPENSES</b>	<b>5.27</b>	<b>1,352,107</b>	<b>1,229,788</b>
<b>(191,047)</b>	<b>118,074</b>	<b>(61,205)</b>	<b>193,383</b>		<b>Finance &amp; Treasurer Totals:</b>		<b>(319,917)</b>	<b>(198,794)</b>

# Land Development Services Department - General Fund 100-49

Land Development Services (LDS) Department includes Administrative Support, Planning, On-Site, Code Enforcement, County Facilities Services 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.

## FY 2016-2017 Highlights and Significant Changes and FY 2015-2016 Accomplishments by Department

**00 Administrative Support 3.0 FTE Basic Functions:** The Administrative Support staff provided 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 operated the front counter and provided walk-in and phone reception, program information and assistance. It provided meeting agenda and minute support to the Planning Commission and advisory and staff committees. It processed land use applications and permits, managed fee revenue, provided general public information, prepared statistical reports and managed all filing and computer records.

**Staff:** Maintain FY 16 staffing levels.

### FY 2016 Accomplishments:

- **Risk Management Committee:** Director served on the County-Wide Risk Management Committee which formulated recommendations to the Board of Commissioners concerning activities necessary to manage and avoid risks.
- **Columbia County Levee Certification:** Director continued to provide support to the Beaver, Scappoose and Rainier Drainage Districts in their ongoing efforts to certify their levee systems to avoid remapping within the Flood Hazard Zone. The Director assisted Districts in obtaining \$54,000 in funding from NRCS necessary for Districts to obtain levee certification

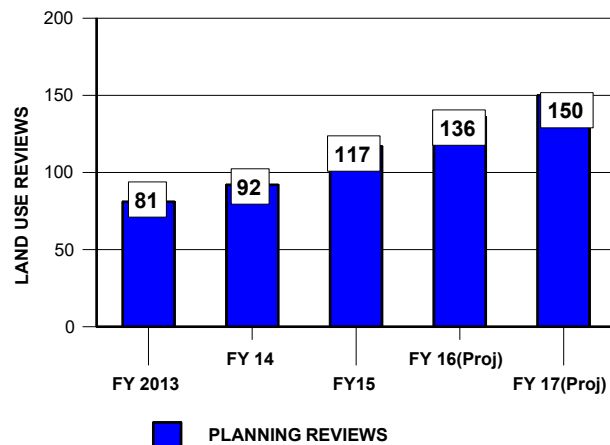
services from the U.S. Army Corps of Engineers. Made presentations concerning Levee Certification to the Board of Realtors and Rainier City Council.

- **LDS Website:** Updated and expanded the LDS website to provide expanded functionality including new downloadable forms and guides for all LDS programs and the posting of agendas and public review documents.
- **Program Managers Meetings:** Expanded monthly Land Development Services program manager’s meetings to include inter-agency coordination and training sessions. Included, for example, training/coordination for Department of Forestry, Columbia River Fire and Rescue, NRCS and the Emergency Management Department.

**02 Planning 2.98 FTE Basic Functions:** The Planning Program is responsible for administration, maintenance, and amendment of the Comprehensive Plan, Zoning and Subdivision Codes. It processes all land use applications including public notification, reviews building permit applications for zoning compliance and the provision of technical and general planning information to the public. It provides staff support to the seven Citizen Planning Committees(CPACs); the County Planning Commission and the Board of County Commissioners on planning and zoning matters. It manages special planning and grant funded projects.

**Staff:** With recent increases in Planning activity as noted in the chart below, processing times for land use applications by existing staff are expected to remain longer than desired by both the County and its customers. The budget request includes funds for a part-time Planner II hours (.49 FTE). This position will help improve processing times and improve customer service. General Fund office administrative support for the Planning program is budgeted at .4 FTE. The only alternative to additional staff and/or contract assistance to manage processing times within prescribed limits would be to further reduce the hours that Planners are available to the public counter to allow more time for completing reviews and reports.

**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. Assuming the five-year trend continues, land use reviews will have increased 85% from FY 13 to FY 17 and a projected 10% from FY 2016 to FY 17. Part of this increase will be due to marijuana land use related requests pursuant to new legislation.



**Comprehensive Plan and Related Zoning Amendments** There have been no Comprehensive Plan map or text amendments in FY 16, but considerable staff time was spent on the medical and recreational marijuana land use zoning text amendments this year.

**Special Projects:**

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

**FY 2016 Accomplishments:**

- Implemented continued enhancements to Columbia County Web Maps providing GIS Information to the General Public on the Land Development Services Website.
- Assisted Levee Districts with the organization and coordination of Levee Certification Task Forces for Beaver, Scappoose and Rainier Districts.
- Planned and implemented a public involvement program for the development of new medical and recreational marijuana land use zoning text amendments. Drafted amendments for review by the Planning Commission and Board of Commissioners resulting in the adoption of zoning text amendments in November 2015.

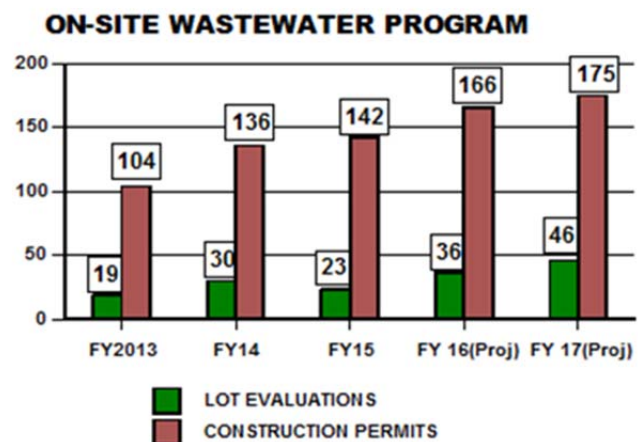
**03 On Site Wastewater 1.0 FTE Basic Function:** The On-Site Sewage Program conducts site evaluations and permitting for on-site sewage systems serving development within those areas of the County without urban sewer service and administers the Oregon State Sub-Surface Disposal Laws issued by the State Department of Environmental Quality.

**Staff:** Maintain FY 2016 staff levels at one Environmental Services Specialist, the minimum necessary to maintain the local Columbia County program.

**On-Site Activity:** On site activity (lot evaluations and system construction permits) are expected to nearly reach pre-FY2008 recession levels in FY 17 continuing a trend which began in FY14.

**FY 2016 Accomplishments:**

- Maintenance of quality customer service at the local level despite significant increases in the level of lot evaluation and construction permit activity in FY16.
- Our one Sanitarian maintained full certification this year further assuring that we can maintain the program locally.
- Water Resources Plan: Sanitarian continues to serve on a multi-agency study committee and provided staff support for the planning and development of a County Groundwater Resources.
- Coordinated emergency response actions related to the loss of on site services to several Mobile Home Parks as a result of the flooding and wind event in the winter of 2015.
- On-Site Contractor Training and Customer Feedback Meeting: Planned/scheduled an installers meeting and training event to provide local Installers with program information



and to maintain effective communication concerning program procedures and requirements.

**05 Surface Mining Depletion Fee Program Basic Function:** Administer the Columbia County Natural Resources Depletion Fee Ordinance. Primary activities include the collection of monthly and quarterly depletion fee/transportation fee payments from surface mining operations and soil depletion/imports in conjunction with grade/fill permits, monitoring and enforcement of depletion fee reporting and regulatory coordination of mine site activities with the State Department of Geology and Mineral Industries (DOGAMI).

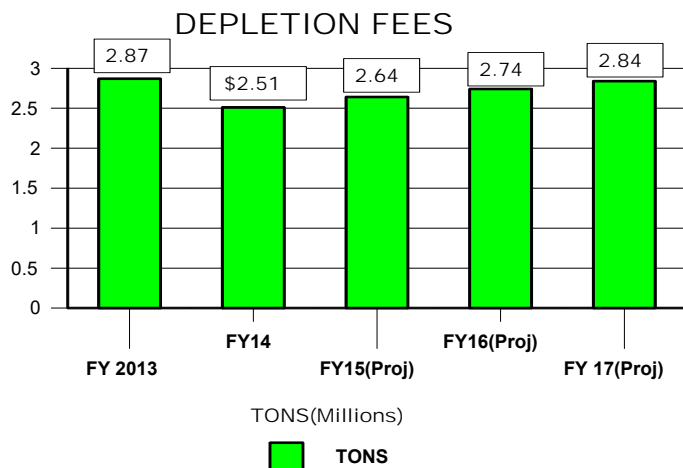
**Staff:** The basic activities necessary to operate this program will continue to be performed using allocated hours from the Administrative Support section (the Permit Specialist and Code Enforcement Officer).

**Depletion Fee Activity:**

As depicted in the adjacent chart, tonnage of Columbia County aggregate material resulting from growth of demand in the region is expected to grow steadily annually by about 3 to 4 % in FY 17 and FY 18.

**Surface Mining Depletion Fee Audits:**

Audits may be conducted for those mines who fail to file timely reports or otherwise violate the Depletion Fee Ordinance requirements. The program has monitored reporting by surface mining operators and reports have been timely this year. Staff is recommending that the County consider amendments to the Depletion Fee Ordinance in FY17 to allow the County to conduct audits of mining operations whether or not those operations are out of compliance with reporting or other ordinance requirements. This proposed change to the program would be required to be placed on the ballot and approved by a vote of the people.



**FY 2016 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.

**Code Enforcement: 1.0 FTE Basic Function:** Assists Department technical staff in enforcing solid waste, building , land use, on-site, and surface mining ordinances as authorized by the County Enforcement Ordinance. It processes citizen complaints, conducts field inspections, investigations, case management, citation writing/service and provides court testimony.

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

**Staff:** Maintain FY 2016 staff levels at 1 FTE Code Enforcement Officer. The Code Enforcement Officer position is budgeted in the General Fund (.7 FTE) and Solid Waste Fund (.3 FTE).

**Code Enforcement Activity:**

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

**FY 2016 Accomplishments:**

- The Code Enforcement Officer has again been successful in FY15 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.
- Dump Stopper Program: Responded to illegal dumping complaints and coordinated the clean up of over 20 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. Tools and techniques for dealing with this problem have been developed and will be used going forward.

**06 Facilities Services 5.0 FTE Basic Function:** The Building Maintenance Section performs most maintenance functions for County facilities including the Courthouse Annex, Old Courthouse, Transfer Station, Transit Facility, Animal Shelter, Justice Facility, Firing Range, EOC, Vernonia Museum and others as need arises. It performs and oversees janitorial contractors and suppliers in the routine maintenance of County facilities and responds to work orders from County departments. It oversees contractors in the servicing of building systems. The Program also provides project design, development and management for County capital projects.

**Staff:** The proposed budget includes the addition of a Facilities Services Tech II position, thereby increasing staffing in the program from 4FTE to 5FTE. Approximately half of the time available from the new position will be allocated to building repair and maintenance needs in the Road Department and will be offset by funds budgeted in the Road Fund and transferred to the General Fund for this purpose. Substantial savings which have resulted from staff assumption of functions previously performed by contractors in FY16 have offset most of the proposed increases in program staff costs within the General Fund. One of three Facilities Service Techs will continue to be assigned full time to the Sheriff's Office/Jail and paid for out of the Sheriff's



budget with additional staff time from the LDS-Facilities program allocated as necessary for special projects and reimbursed from the Sheriff's budget.

**Major Projects Planned for FY17:**

- Facilities will coordinate with Information Technology in project development and completion of the move of the existing server room from the second floor to the basement level within the IT department space.
- Other projects may be undertaken in FY17 depending on the priority assigned by the Board of Commissioners and the amount of remaining unexpended loan proceeds or grant funding available. They include:
  - Repair of the columns in the Old Courthouse/Repair-Roofing of Clock Tower (\$100,000)
  - Installation of a Courthouse PA system
  - Courthouse Parking Lot Improvement
  - Courthouse Bathrooms Remodel

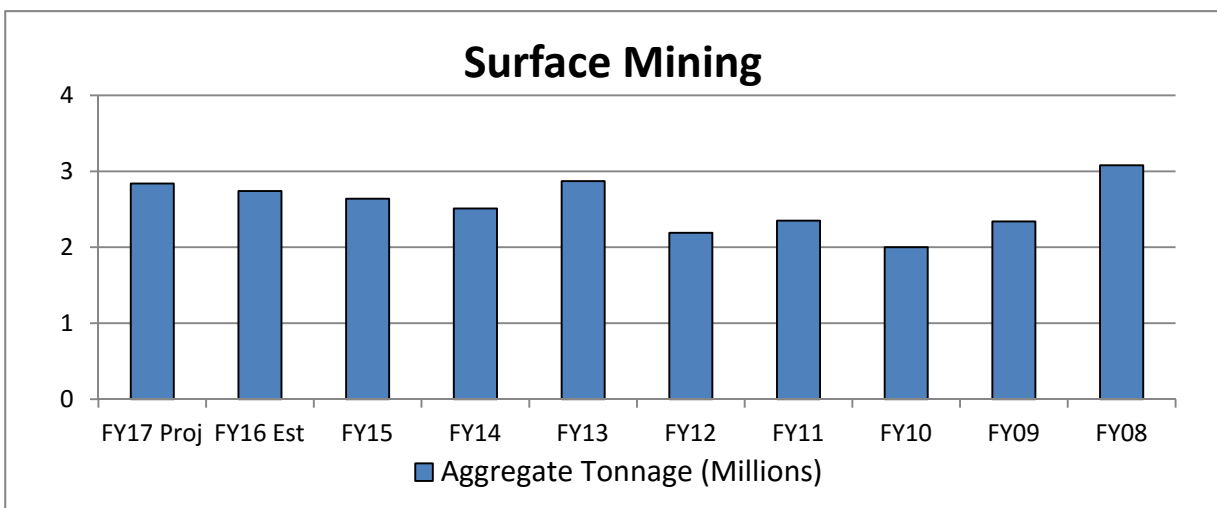
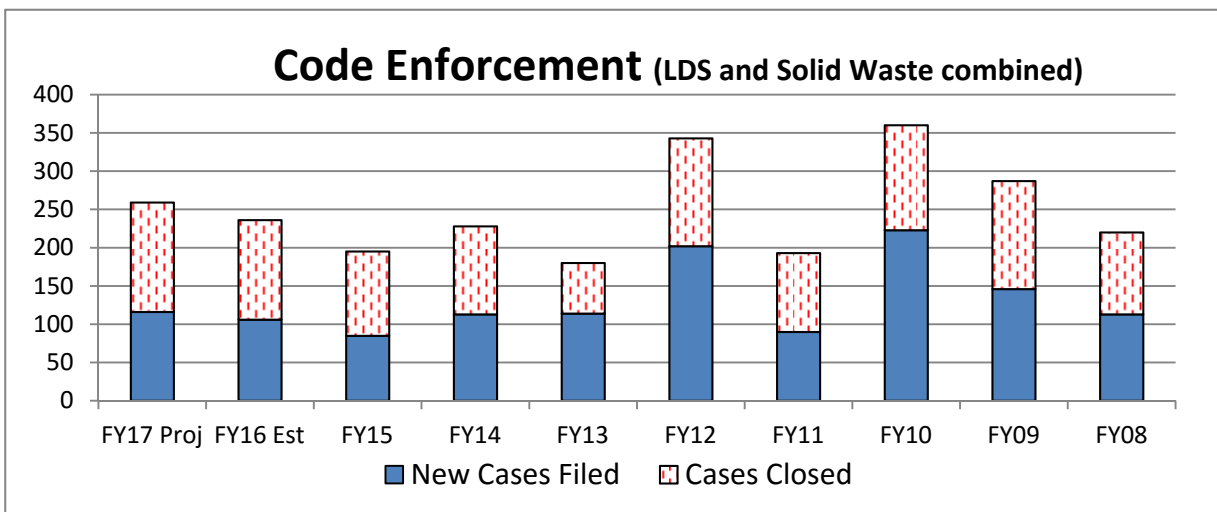
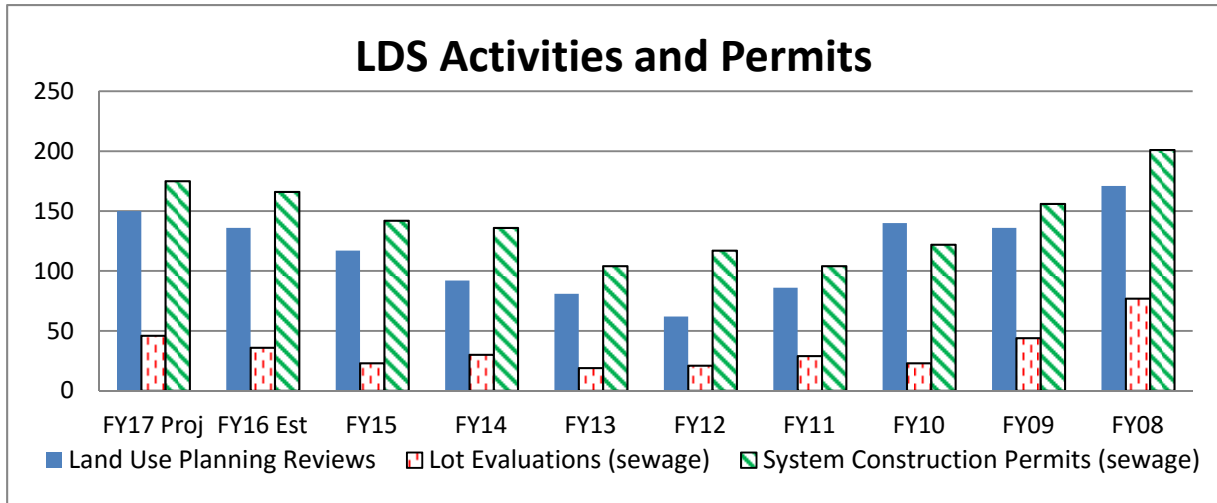
**FY 2016 Accomplishments:**

- **Facilities Maintenance Cost Reduction:** In FY16, facilities maintenance and supplies contracts have been reviewed and where possible more expensive contracts have been terminated in favor of work done by Facilities Services staff. These changes have resulted in substantial savings which have been re-allocated to supporting the staff necessary to this work and the programming of additional facilities projects and activities.
- **Facilities Management Software:** Facilities has implemented an automated maintenance program management tool (FMX) which will be used to allow Departments to submit and track work orders. It will allow completely automated labor and materials cost accounting, routine and preventive maintenance scheduling, inventory management, and staff work assignment.
- **Major Projects Planned/Completed:**
  - Courthouse Annex Roofing Project was completed on schedule and under budget.
  - Modernization of the Courthouse Annex elevator was completed on schedule and under budget using a grant from the State Justice Department.
  - The Courthouse water service main/system shut was replaced.
  - Courthouse Clock was restored.
  - Courthouse Security Cameras to be installed on Second Floor and Rainier Road Shop.
  - Remodel of Offices for County Counsel in the basement level of the Old Courthouse. District Attorney offices will be expanded into the third floor Courthouse offices vacated by County Counsel.

# Land Development Services

## Operating Indicators

## Columbia County, Oregon



Columbia County

General Fund

LDS

Account: 100-49

### Department Budget Summary

	FY17	FY16	FY16	FY15	FY14
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance*	230,488	677,328	447,859	496,329	494,086
<b>Total Beginning Balance</b>	<b>230,488</b>	<b>677,328</b>	<b>447,859</b>	<b>496,329</b>	<b>494,086</b>
Intergovernmental	0	0	140,000	190,000	0
Fees, Permits, Fines, Service Charges	554,294	528,621	495,352	475,745	438,404
Other Resources	300	1,084	2,000	6,312	3,145
<b>Current Year Restricted</b>	<b>554,594</b>	<b>529,705</b>	<b>637,352</b>	<b>672,056</b>	<b>441,550</b>
General Fund Operations Balancing	577,358	1,178,441	631,798	313,253	577,227
Transfers In (Admin Alloc)	784,479	461,670	466,598	526,119	413,249
<b>Current Year Other Resources</b>	<b>1,361,837</b>	<b>1,640,111</b>	<b>1,098,396</b>	<b>839,371</b>	<b>990,476</b>
<b>Total Available Resources</b>	<b>2,146,919</b>	<b>2,847,144</b>	<b>2,183,606</b>	<b>2,007,756</b>	<b>1,926,112</b>
<b>Expenditures</b>					
Salary	766,930	665,106	643,650	576,412	533,173
Benefits	407,359	352,447	348,288	283,383	255,841
PR Transfers (PERS Bond & Reserve)	77,491	80,905	77,208	68,245	62,634
<b>Personnel</b>	<b>1,251,779</b>	<b>1,098,458</b>	<b>1,069,146</b>	<b>928,040</b>	<b>851,648</b>
Materials & Services	274,150	334,919	298,116	293,591	314,176
<b>Program Budget</b>	<b>1,525,930</b>	<b>1,433,377</b>	<b>1,367,262</b>	<b>1,221,631</b>	<b>1,165,824</b>
Capital	255,688	468,395	547,900	11,167	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	235,301	158,044	158,044	165,975	158,297
Transfers Out (fund pymts)	120,000	110,000	110,400	112,655	107,905
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>2,136,919</b>	<b>2,169,816</b>	<b>2,183,606</b>	<b>1,511,428</b>	<b>1,432,026</b>
Fund Contingency	10,000	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>2,146,919</b>	<b>2,169,816</b>	<b>2,183,606</b>	<b>1,511,428</b>	<b>1,432,026</b>

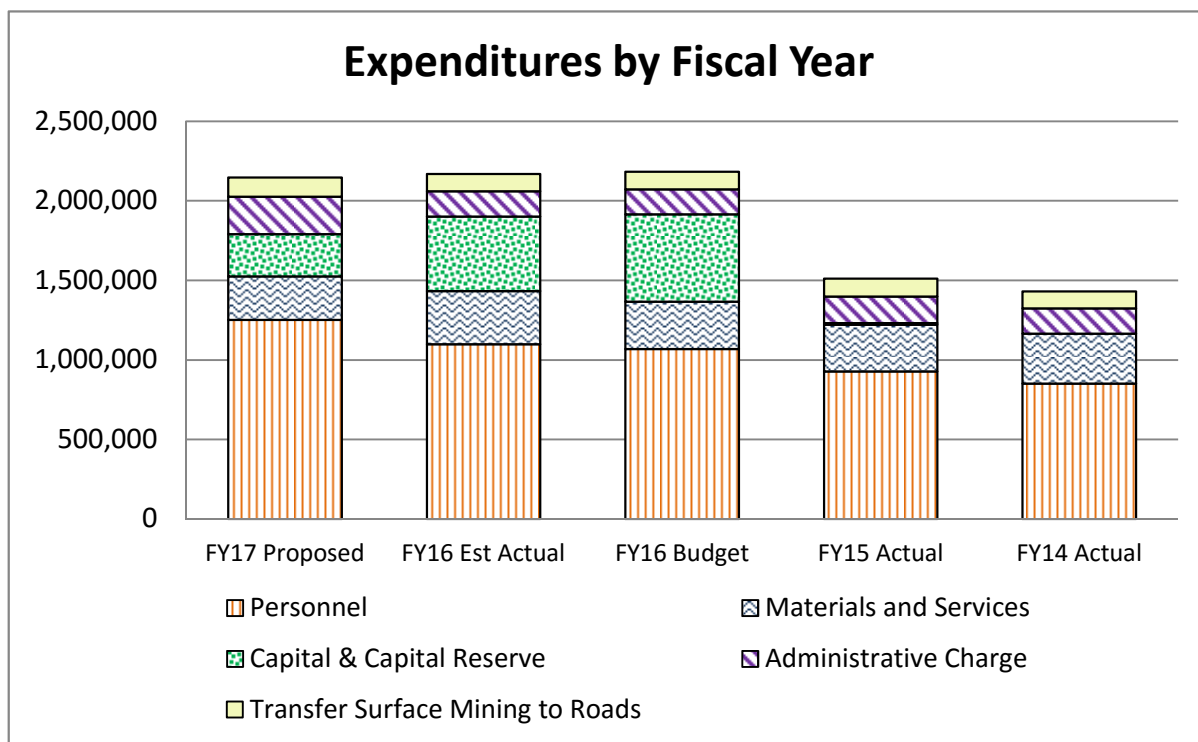
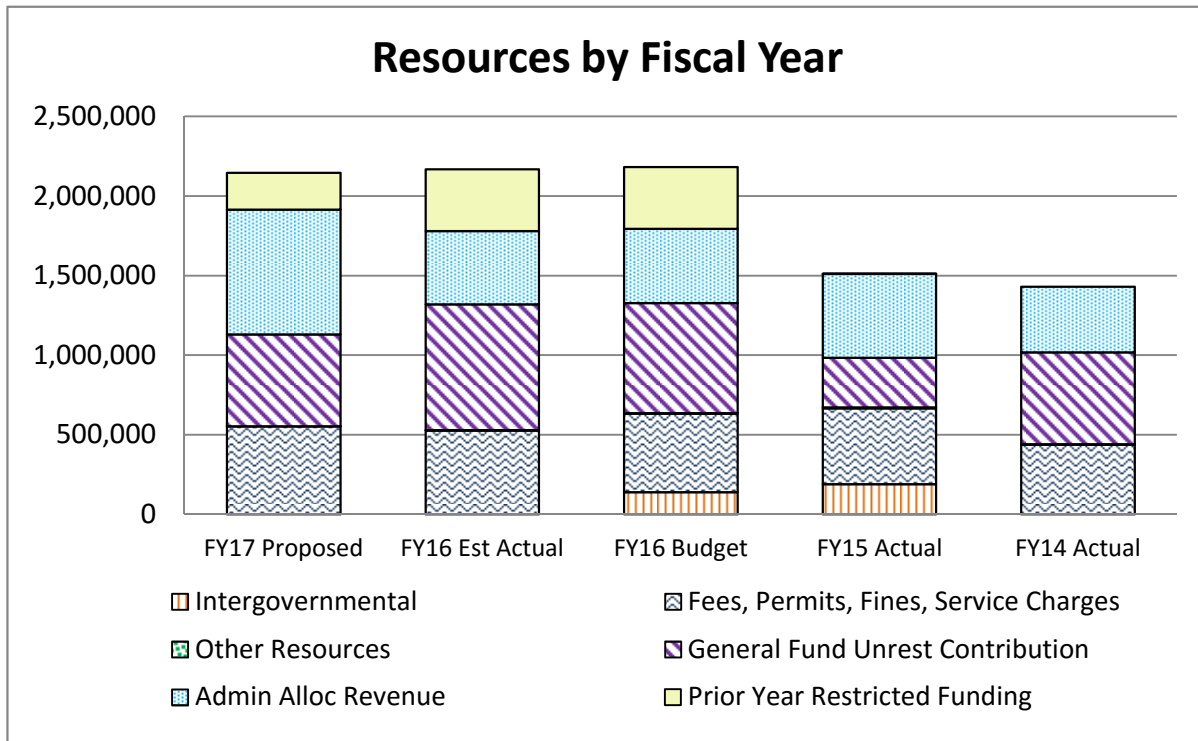
\* Loan and Roof Reserve Restricted Begin Balance has been budgeted for use but not actually used so is not included in operating costs

### Authorized Positions - Full Time Equivalents

FY17 (no furloughs)	11.60
FY16 (8 furlough days)	9.46
FY15 (12 furlough days)	9.08
FY14 (26 furlough days)	7.88
FY13 (26 furlough days)	7.88
FY12 (26 furlough days)	7.85
FY11 (4 furlough days)	8.25

# Resource and Expenditure Charts

## General Fund Department: LDS



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Land Development Services</b>								
					Restricted Fund Balance			
434,686	436,929	388,459	438,635	100-49-14-3004	Beg. Bal. CH Fac loan proceeds	0.00	177,418	230,488
0	0	0	179,293	100-49-16-3004	Elevator Grant Begin Bal	0.00	0	0
59,400	59,400	59,400	59,400	100-49-20-3003	Roof & CH Facil Beg Bal	0.00	0	0
494,086	496,329	447,859	677,328		Restricted Fund Balance Totals:	0.00	177,418	230,488
					Rest Fees, Lic, Perm, Fines,			
101,810	124,361	135,600	85,722	100-49-02-3250	Planning Fees	0.00	140,000	140,000
4,319	5,088	6,000	4,848	100-49-02-3251	SDC Admin Fees	0.00	8,000	8,000
318	396	452	282	100-49-02-3252	School SDC Admin Fee	0.00	500	500
0	0	100	0	100-49-02-3255	Water and Erosion Plans	0.00	0	0
95,070	96,820	106,000	83,673	100-49-03-3253	Sanitation Permits	0.00	120,000	120,000
4,849	(1,800)	0	3,700	100-49-03-3254	Subsurface Sewage-State Surcha	0.00	0	0
93,646	106,866	104,000	83,653	100-49-04-3260	Solid Waste Franchise Fees	0.00	115,000	115,000
0	423	500	173	100-49-05-3270	Surface Mining Permits	0.00	500	500
126,694	128,716	140,000	102,957	100-49-05-3271	Surface Mining Admin Fees	0.00	140,000	140,000
11,700	14,875	2,700	6,900	100-49-06-3304	Courthouse rent/util revenue	0.00	30,294	30,294
438,404	475,745	495,352	371,909		Rest Fees, Lic, Perm, Fines, Totals:	0.00	554,294	554,294
					Restr State/ Local Govt Grant/			
0	0	140,000	0	100-49-06-3505	Cap Improvement Grant	0.00	0	0
0	190,000	0	0	100-49-16-3505	Elevator Grant	0.00	0	0
0	190,000	140,000	0		Restr State/ Local Govt Grant/ Totals:	0.00	0	0
					Rest Interfund Transf/Intrnl S			
684	0	528	0	100-49-02-3085	Planning fee from fund	0.00	0	0
46	0	400	0	100-49-03-3085	Septic pymt from fund	0.00	0	0
1,343	0	0	0	100-49-05-3085	Surface Mining Pymt Transfer	0.00	0	0
411,176	524,072	461,670	346,253	100-49-06-3075	Admin Alloc	0.00	734,479	734,479
0	2,046	4,000	0	100-49-06-3085	Reimb/Fee from Fund	0.00	0	50,000
413,249	526,119	466,598	346,253		Rest Interfund Transf/Intrnl S Totals:	0.00	734,479	784,479
					Other Resources (Restr)			
0	184	0	0	100-49-00-3100	Refund of Expenses	0.00	0	0
0	0	0	30	100-49-03-3100	Refund of Expenses	0.00	0	0
0	1,863	0	47	100-49-06-3100	Reimbursement of Expense	0.00	100	100
200	2,098	2,000	10	100-49-06-3120	Misc Revenue	0.00	0	0
703	0	0	0	100-49-06-3122	Sale Surplus Assets	0.00	0	0
2,242	2,167	0	1,184	100-49-14-3020	Interest - facility loan balan	0.00	200	200
3,145	6,312	2,000	1,271		Other Resources (Restr) Totals:	0.00	300	300
<b>1,348,885</b>	<b>1,694,503</b>	<b>1,551,809</b>	<b>1,396,761</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,466,491</b>	<b>1,569,561</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
43,608	67,849	71,167	53,234	100-49-00-4002	LDS Director	0.70	72,989	72,203
56,477	61,881	66,015	49,520	100-49-00-4047	Office Manager (CBA)	1.00	71,467	70,696
9,482	0	0	0	100-49-00-4053	LDS Secretary	0.00	0	0
0	0	1,500	753	100-49-00-4090	Overtime	0.00	1,500	1,500
15,138	18,587	22,864	10,964	100-49-00-4101	PERS ER	0.00	15,310	15,146
9,917	10,714	10,609	8,495	100-49-00-4102	FICA Tax	0.00	11,166	11,047
121	97	198	98	100-49-00-4103	Worker's Compensation	0.00	141	140
29,119	32,069	34,345	25,789	100-49-00-4104	Insurance Benefits	0.00	37,093	37,093
46	36	53	34	100-49-00-4105	WBF	0.00	73	72
631	(1,639)	1,387	811	100-49-00-4106	Unemployment Insurance	0.00	730	722
0	0	0	6,227	100-49-00-4109	PERS EE 6%	0.00	8,757	8,664
73,754	78,545	83,269	62,856	100-49-02-4012	Planning Division Manager	1.00	86,174	85,259
27,532	28,477	30,061	22,198	100-49-02-4026	Code Enforcement Officer	0.50	31,239	30,908
55,031	67,003	63,972	69,031	100-49-02-4028	Planner II	1.98	110,556	123,558
9,481	14,977	16,290	11,992	100-49-02-4053	Planning Secretary	0.40	17,332	17,144
0	0	2,000	439	100-49-02-4090	Overtime	0.00	2,000	2,000
21,851	25,088	27,542	12,410	100-49-02-4101	PERS ER	0.00	18,466	18,934
12,964	14,508	14,963	12,749	100-49-02-4102	FICA Tax	0.00	18,919	19,804
178	292	280	139	100-49-02-4103	Worker's Compensation	0.00	239	250
54,372	46,751	51,080	38,365	100-49-02-4104	Insurance Benefits	0.00	55,239	55,239
71	65	91	68	100-49-02-4105	WBF	0.00	124	129
982	(3,252)	1,956	1,274	100-49-02-4106	Unemployment Expense	0.00	1,237	1,294
0	0	0	9,295	100-49-02-4109	PERS EE 6%	0.00	14,838	15,532
4,905	5,695	6,087	4,440	100-49-03-4026	Code Enforcement Officer	0.10	6,248	6,182
58,503	65,265	66,280	52,006	100-49-03-4030	Environmental Services Special	1.00	71,824	71,048
422	0	1,000	477	100-49-03-4090	Overtime	0.00	1,000	1,000
7,946	9,049	8,193	3,077	100-49-03-4101	PERS ER	0.00	4,067	4,024
4,833	5,219	5,613	4,122	100-49-03-4102	FICA Tax	0.00	6,049	5,985
68	6	105	52	100-49-03-4103	Worker's Compensation	0.00	76	76
23,618	25,558	27,528	20,760	100-49-03-4104	Insurance Benefits	0.00	29,996	29,996
26	22	34	21	100-49-03-4105	WBF	0.00	40	39
371	(1,010)	734	445	100-49-03-4106	Unemployment Expense	0.00	395	391
0	0	0	3,419	100-49-03-4109	PERS EE 6%	0.00	4,744	4,694
4,905	5,695	6,087	4,440	100-49-05-4026	Code Enforcement Officer	0.10	6,248	6,182
685	815	1,007	470	100-49-05-4101	PERS ER	0.00	659	652
319	362	466	284	100-49-05-4102	FICA	0.00	478	473
6	32	9	4	100-49-05-4103	Workers Comp	0.00	6	6
1,969	2,250	2,448	1,834	100-49-05-4104	Insurance	0.00	2,650	2,650
2	2	3	2	100-49-05-4105	WBF	0.00	3	3
27	(95)	61	35	100-49-05-4106	Unemployment	0.00	31	31
0	0	0	267	100-49-05-4109	PERS EE 6%	0.00	375	371
58,584	33,468	64,861	48,172	100-49-06-4012	Building Services Manager	1.00	69,805	69,056
0	0	0	5,012	100-49-06-4030	Mech Tech III	1.00	63,457	62,788
93,803	105,769	109,620	71,642	100-49-06-4031	Maintenance Mechanic II	2.82	148,376	142,406
35,388	40,195	45,438	32,070	100-49-06-4032	Maintenance Mechanic I	0.00	0	0
1,299	1,593	10,000	1,671	100-49-06-4090	Overtime-Bldg Services	0.00	5,000	5,000
18,582	19,745	24,555	7,537	100-49-06-4101	PERS ER	0.00	13,415	13,069
13,896	13,445	17,589	11,812	100-49-06-4102	FICA Tax	0.00	21,928	21,363
3,013	3,182	7,360	3,645	100-49-06-4103	Workers Compensation	0.00	4,656	4,512
33,726	64,487	84,790	60,064	100-49-06-4104	Insurance Benefits	0.00	118,947	116,668
79	81	127	83	100-49-06-4105	WBF	0.00	143	140
1,283	(3,082)	2,299	1,273	100-49-06-4106	Unemployment Insurance	0.00	1,433	1,396
0	0	0	8,551	100-49-06-4109	PERS EE 6%	0.00	17,198	16,755
789,014	859,795	991,937	744,428		Personal Services Totals:	11.60	1,174,837	1,174,289

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
					Materials and Services			
435	957	585	786	100-49-00-4311	Cellular Phones	0.00	1,000	1,000
3,343	2,473	2,500	2,804	100-49-00-4321	Office Supplies	0.00	2,000	2,000
2,337	2,536	2,000	1,370	100-49-00-4322	Copier Maintenance	0.00	2,000	2,000
127	538	500	562	100-49-00-4360	Professional Supplies	0.00	800	800
255	612	350	261	100-49-00-4520	Computer Software	0.00	300	300
98	70	0	0	100-49-00-4531	Computer Supplies	0.00	0	0
2,821	3,574	4,227	4,743	100-49-00-4588	GL and Property Insurance	0.00	5,264	5,264
721	54	250	59	100-49-00-4701	Printing and Advertising	0.00	250	250
902	897	1,000	793	100-49-00-4705	Bank Charges	0.00	1,000	1,000
0	0	200	0	100-49-00-4710	Mileage	0.00	200	200
1,420	1,026	1,000	518	100-49-00-4711	Vehicle Fuel	0.00	1,000	1,000
28	567	500	0	100-49-00-4714	Vehicle Maintenance	0.00	500	500
0	7	0	0	100-49-00-4715	Auto Expense	0.00	0	0
472	146	300	0	100-49-00-4720	Conferences and Training	0.00	300	300
100	0	150	0	100-49-00-4730	Membership Dues	0.00	150	150
435	420	444	259	100-49-02-4311	Cellular Phones - Planning	0.00	388	388
275	171	250	233	100-49-02-4360	Professional Supplies	0.00	250	250
990	1,699	1,250	2,355	100-49-02-4594	Refund	0.00	2,000	2,000
5,893	8,524	5,800	5,993	100-49-02-4701	Printing and Advertising	0.00	5,500	5,500
503	359	500	0	100-49-02-4710	Mileage	0.00	250	250
685	258	400	216	100-49-02-4711	Vehicle Fuel	0.00	400	400
637	0	700	118	100-49-02-4714	Vehicle Maint	0.00	500	500
0	0	200	0	100-49-02-4715	Auto Expense	0.00	0	0
0	182	400	0	100-49-02-4720	Conferences and Training	0.00	250	250
0	100	0	0	100-49-02-4730	Membership Dues/Certifications	0.00	0	0
0	0	0	0	100-49-02-4753	Consultant Services	0.00	5,000	5,000
40	0	100	0	100-49-02-4856	CPAC Appeal & Postage Reimb.	0.00	100	100
435	586	585	412	100-49-03-4311	Cellular Phones	0.00	650	650
0	677	500	1,653	100-49-03-4360	Professional Supplies	0.00	500	500
1,065	698	1,000	2,979	100-49-03-4594	Refund	0.00	2,000	2,000
0	66	200	0	100-49-03-4701	Printing and Advertising	0.00	200	200
156	0	200	0	100-49-03-4710	Mileage	0.00	200	200
1,272	1,246	1,200	634	100-49-03-4711	Vehicle Fuel	0.00	1,300	1,300
448	289	600	408	100-49-03-4714	Vehicle Maint	0.00	700	700
1,052	279	600	33	100-49-03-4720	Conferences and Training	0.00	400	400
0	0	150	0	100-49-03-4730	Memberships - sanitation	0.00	150	150
0	0	0	1,495	100-49-03-4841	Contract and Temp Services	0.00	0	0
0	500	0	0	100-49-05-4362	Mapping - Mining Sites	0.00	0	0
0	0	6,000	0	100-49-05-4841	Contract & Consultants Service	0.00	0	0
0	45	0	75	100-49-06-4226	Licenses & Permits	0.00	0	0
1,512	1,619	1,125	1,692	100-49-06-4311	Cellular Phones	0.00	3,070	3,070
0	676	150	1,035	100-49-06-4333	Safety & First Aid Supplies	0.00	500	500
0	73	0	130	100-49-06-4360	Professional Supplies	0.00	0	0
69,296	46,531	40,000	10,118	100-49-06-4510	Buildings & Grounds Supplies	0.00	20,000	20,000
39,019	37,538	36,000	28,388	100-49-06-4511	Electricity	0.00	37,600	37,600
25,316	17,973	30,000	8,874	100-49-06-4512	Natural Gas	0.00	20,600	20,600
6,326	6,933	6,500	6,604	100-49-06-4513	Water	0.00	8,858	8,858
2,848	3,593	3,500	2,473	100-49-06-4514	Garbage Service	0.00	4,320	4,320
71,064	71,000	72,000	49,763	100-49-06-4515	Contract Janitorial Services	0.00	77,390	77,390
50,929	56,299	50,000	23,194	100-49-06-4516	Repairs & Maintenance	0.00	38,000	38,000
9,755	18,859	20,000	15,522	100-49-06-4518	Major Projects Bldg Maint	0.00	20,000	20,000
70	110	200	0	100-49-06-4701	Advertising	0.00	200	200
54	0	0	0	100-49-06-4710	Mileage	0.00	750	750
101	229	500	530	100-49-06-4711	Vehicle Fuel	0.00	1,200	1,200
91	0	500	0	100-49-06-4714	Vehicle Maint	0.00	500	500
63	590	0	478	100-49-06-4715	Vehicle Expenses	0.00	500	500
0	2,011	3,000	250	100-49-06-4720	Conferences & Education	0.00	3,000	3,000
10,786	0	0	33,659	100-49-06-4841	Contract Temp Services	0.00	0	2,160
314,176	293,591	298,116	211,470		Materials and Services Totals:	0.00	271,990	274,150

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
0	0	159,441	59,400	100-49-06-5010	Capital Outlay			
					Building Improvements	0.00	25,000	25,000
0	460	388,459	0	100-49-14-5001	Loan Cap Ex	0.00	0	0
0	0	0	119,402	100-49-14-5003	Roof Improvement	0.00	0	0
0	0	0	0	100-49-14-5005	Server Room Improvement	0.00	0	0
0	0	0	40,749	100-49-14-5006	Office Remodel	0.00	0	0
0	0	0	7,400	100-49-14-5007	Water Main	0.00	0	0
0	0	0	0	100-49-14-5008	DA Cap Software	0.00	0	0
0	0	0	0	100-49-14-5009	Old Courthouse Cap Projects	0.00	100,000	100,000
0	0	0	0	100-49-14-5010	Loan Cap Proj TBD	0.00	77,618	130,688
0	10,707	0	150,046	100-49-16-5010	Elevator Capital Exp	0.00	0	0
0	11,167	547,900	376,997		Capital Outlay Totals:	0.00	202,618	255,688
					Transfers			
9,481	10,469	10,533	8,070	100-49-00-4107	PERS Bond	0.00	10,404	10,403
4,821	5,716	6,102	4,567	100-49-00-4108	PERS 822	0.00	6,422	4,188
158,297	165,975	158,044	118,533	100-49-00-4593	Administrative Allocation	0.00	235,301	235,301
14,119	14,871	14,856	12,063	100-49-02-4107	PERS Bond	0.00	17,628	18,649
7,209	8,120	8,606	6,816	100-49-02-4108	PERS 822	0.00	10,881	7,507
5,520	5,717	5,573	4,432	100-49-03-4107	PERS Bond	0.00	5,636	5,636
2,809	3,124	3,228	2,508	100-49-03-4108	PERS 822	0.00	3,479	2,269
43	0	0	0	100-49-03-5304	Transfer to County Fund	0.00	0	0
428	459	462	346	100-49-05-4107	PERS Bond	0.00	445	445
216	251	268	196	100-49-05-4108	PERS 822	0.00	275	179
107,252	112,655	110,000	0	100-49-05-5304	Transfer to Road & Bldg Dept	0.00	120,000	120,000
11,724	12,631	17,463	11,043	100-49-06-4107	PERS Bond	0.00	20,432	20,117
6,309	6,889	10,116	6,271	100-49-06-4108	PERS 822	0.00	12,612	8,098
540	0	400	0	100-49-06-5311	Tipping fees	0.00	0	0
328,837	346,875	345,652	174,846		Transfers Totals:	0.00	443,516	432,792
					Contingencies			
0	0	0	0	100-49-06-5403	Courthouse Building Reserve	0.00	10,000	10,000
0	0	0	0		Contingencies Totals:	0.00	10,000	10,000
<b>1,432,026</b>	<b>1,511,428</b>	<b>2,183,606</b>	<b>1,507,741</b>		<b>EXPENDITURES TOTALS:</b>	<b>11.60</b>	<b>2,102,961</b>	<b>2,146,919</b>
<b>1,348,885</b>	<b>1,694,503</b>	<b>1,551,809</b>	<b>1,396,761</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>1,466,491</b>	<b>1,569,561</b>
<b>1,432,026</b>	<b>1,511,428</b>	<b>2,183,606</b>	<b>1,507,741</b>		<b>DEPT EXPENSES</b>	<b>11.60</b>	<b>2,102,961</b>	<b>2,146,919</b>
<b>(83,141)</b>	<b>183,076</b>	<b>(631,798)</b>	<b>(110,980)</b>		<b>Land Development Services Totals:</b>		<b>(636,470)</b>	<b>(577,358)</b>



# Information Technology - General Fund 100-50

## FY 2016-2017 Highlights and Significant Changes

IT's most significant change in the coming fiscal year will be the addition of a dedicated IT Manager. This is exciting and will add great benefit to the County as a dedicated Manager will be able to spend the needed time in analyzing and implementing the County's technological future.

Several major projects have been put on hold for the arrival of the new Manager. These include upgrading the current Data Center space in the Courthouse, possibly moving to an online hosted environment for more systems, upgrading the telephone system, as well as other projects.

I look forward to the recruitment process and working with the new Manager as the transition is made. This adds significant resources to IT in terms of both time and expertise. I hesitate to make any strong statements about goals for the coming year, given that the new Manager should have the opportunity to guide that process.

This current fiscal year (continuing into next), IT has been and will continue to spend a substantial portion of its time assisting the Sheriff's Office. With the passage of the Jail Levy, the Sheriff has chosen to replace and upgrade technological equipment and software including conversion of the Jail Management System.

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

## FY 2015-2016 Accomplishments

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

- Jail Management System installation and conversion (still in progress)
- Criminal Justice Information System Audits (three)
- Reviewed and increased County web site ADA compliance
- Implemented new display options in all Courthouse meetings rooms
- Conducted significant research and obtained quotes on data hosting options
- Installed facility-wide wireless access at Justice Facility
- Review EOC IT operations and update

- Prepare District Attorney's Office for case management software implementation

Throughout all this process, IT still had all its regular day to day responsibilities to provide support to eight different physical campuses plus three remote Road shops: Courthouses (Old and Annex); Justice Facility, Public Works (Road/Parks, Mechanics Shop, Animal Control), Fairgrounds, Transfer Facility the Transit Center, the Emergency Operations Center and the Justice Court based in Vernonia. We support over 250 workstations, 16 servers, three phone switches, printers/peripherals, web site, Internet access, etc. We closed nearly 2100 work orders in 2015 some of which required 20 minute fixes, some of which were significant projects that took months to accomplish.

Columbia County                      General Fund      **Information Tech**      Account: 100-50

**Department Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance*	30,000	30,000	30,000	30,000	30,000
<b>Total Beginning Balance</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	116	0
<b>Current Year Restricted</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116</b>	<b>0</b>
General Fund Operations Balancing	195,821	86,926	213,969	72,127	12,528
Transfers In (Admin Alloc)	546,736	376,441	376,441	357,382	431,295
<b>Current Year Other Resources</b>	<b>742,557</b>	<b>463,367</b>	<b>590,410</b>	<b>429,509</b>	<b>443,823</b>
<b>Total Available Resources</b>	<b>772,557</b>	<b>493,367</b>	<b>620,410</b>	<b>459,625</b>	<b>473,823</b>
<b>Expenditures</b>					
Salary	266,431	197,860	204,370	186,094	179,419
Benefits	149,881	109,068	106,662	95,048	97,806
PR Transfers (PERS Bond & Reserve)	26,920	23,728	22,353	22,006	17,822
<b>Personnel</b>	<b>443,232</b>	<b>330,656</b>	<b>333,385</b>	<b>303,148</b>	<b>295,046</b>
Materials & Services	234,325	117,711	166,425	109,050	135,482
<b>Program Budget</b>	<b>677,557</b>	<b>448,367</b>	<b>499,810</b>	<b>412,198</b>	<b>430,528</b>
Capital	95,000	15,000	120,600	17,426	13,295
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
<b>Total Outlays</b>	<b>772,557</b>	<b>463,367</b>	<b>620,410</b>	<b>429,625</b>	<b>443,823</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>772,557</b>	<b>463,367</b>	<b>620,410</b>	<b>429,625</b>	<b>443,823</b>

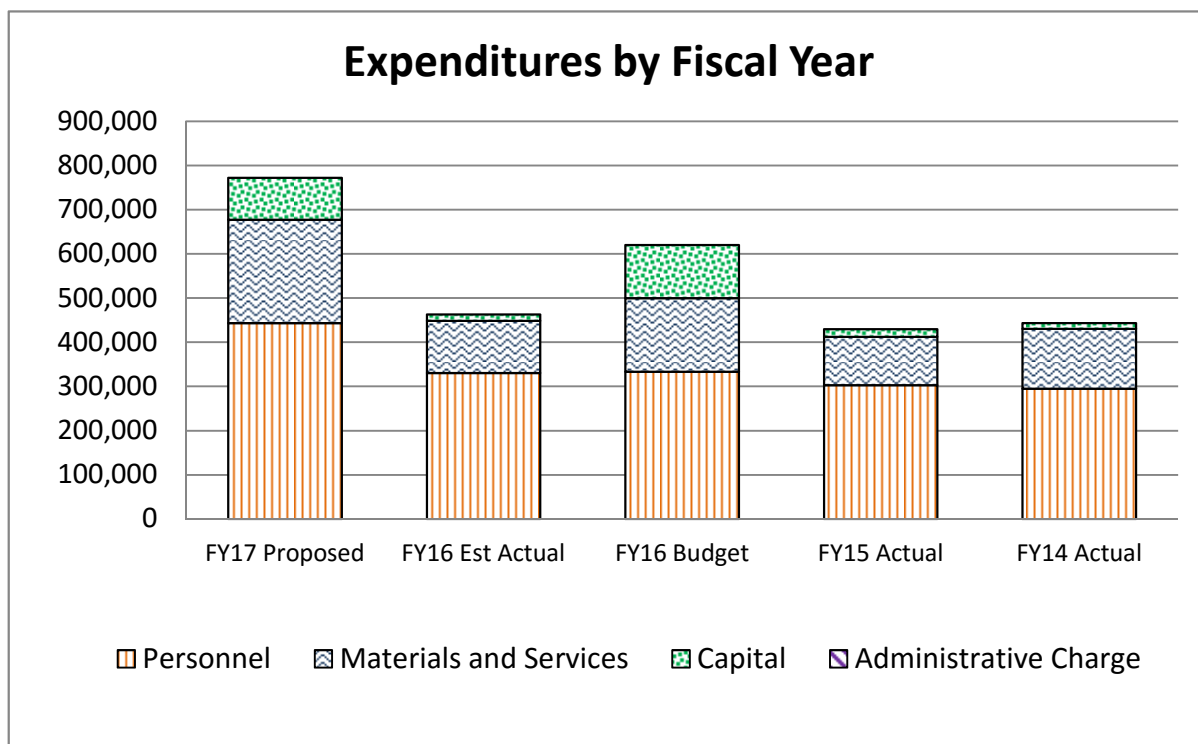
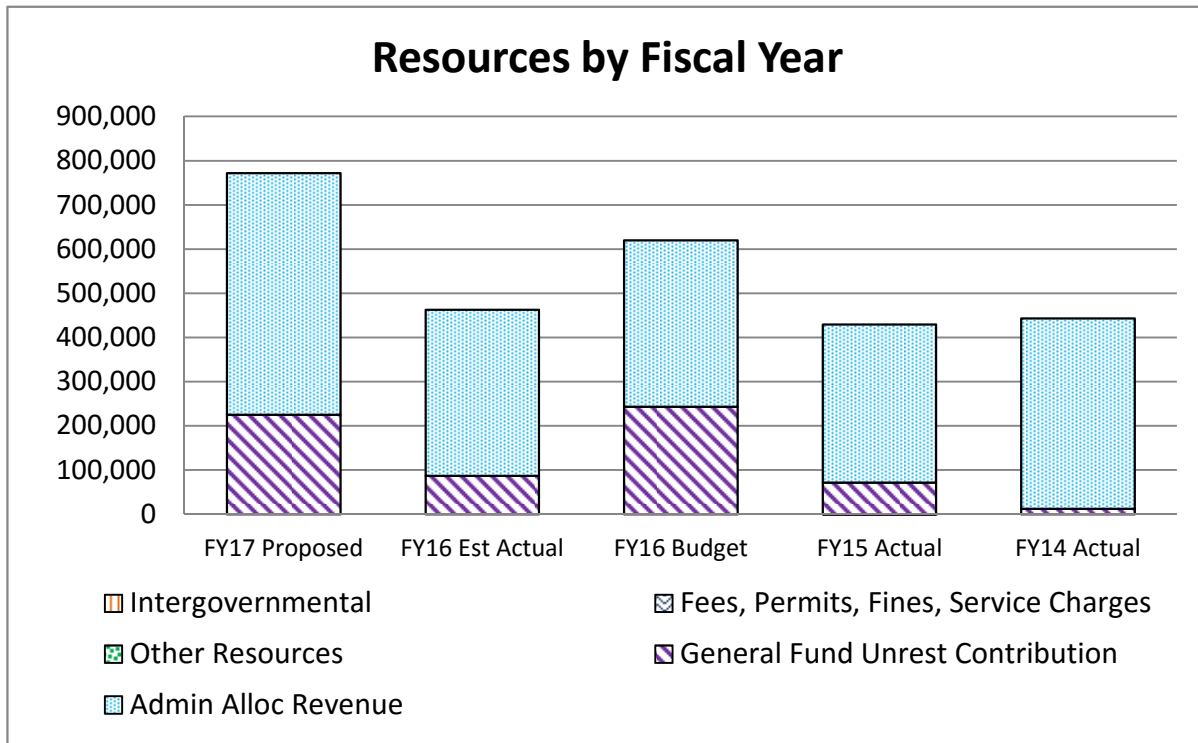
\* Tech Reserve Restricted Begin Balance not actually used in prior years so is not included for operating costs

**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	3.92
FY16 (8 furlough days)	3.17
FY15 (12 furlough days)	2.86
FY14 (26 furlough days)	2.70
FY13 (26 furlough days)	2.70
FY12 (26 furlough days)	2.70
FY11 (4 furlough days)	3.00

# Resource and Expenditure Charts

## General Fund Department: Information Tech



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Info Tech Department</b>								
					Restricted Fund Balance			
30,000	30,000	30,000	30,000	100-50-00-3003	Tech Reserve Beg Bal	0.00	0	30,000
30,000	30,000	30,000	30,000		Restricted Fund Balance Totals:	0.00	0	30,000
Rest Interfund Transf/Intrnl S								
431,295	357,382	376,441	282,331	100-50-00-3075	Admin Alloc	0.00	546,736	546,736
0	0	0	0	100-50-00-3086	IT Reserve Transfer Revenue	0.00	0	0
431,295	357,382	376,441	282,331		Rest Interfund Transf/Intrnl S Totals:	0.00	546,736	546,736
Other Resources (Restr)								
0	116	0	0	100-50-00-3100	Refund of Expenses	0.00	0	0
0	116	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>461,295</b>	<b>387,498</b>	<b>406,441</b>	<b>312,331</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>546,736</b>	<b>576,736</b>
<b>Expense</b>								
Personal Services								
0	0	0	0	100-50-00-4013	IT Administrator	0.92	84,730	67,412
55,948	58,342	62,166	45,651	100-50-00-4033	Computer Tech Senior	1.00	67,340	66,626
53,065	58,348	63,735	47,811	100-50-00-4034	Computer Tech II	1.00	69,044	68,300
44,135	47,263	50,444	37,892	100-50-00-4035	Computer Tech I	1.00	54,678	54,093
12,351	8,112	18,025	7,208	100-50-00-4085	Temporary Help	0.00	18,025	0
13,921	14,029	10,000	7,597	100-50-00-4090	Overtime	0.00	10,000	10,000
19,443	23,415	23,643	9,749	100-50-00-4101	PERS ER	0.00	17,428	16,478
13,726	13,941	15,634	10,952	100-50-00-4102	FICA Tax	0.00	23,242	20,382
219	200	292	145	100-50-00-4103	Worker's Compensation Ins.	0.00	294	258
63,255	60,480	64,949	48,857	100-50-00-4104	Insurance Benefits	0.00	97,591	95,312
90	73	100	67	100-50-00-4105	WBF	0.00	152	133
1,073	(3,061)	2,044	1,137	100-50-00-4106	Unemployment Insurance	0.00	1,519	1,332
0	0	0	8,339	100-50-00-4109	PERS EE 6%	0.00	17,148	15,986
277,225	281,142	311,032	225,407		Personal Services Totals:	3.92	461,191	416,312
Materials and Services								
19,642	20,957	40,000	16,067	100-50-00-4310	Telephone	0.00	50,000	50,000
381	255	500	693	100-50-00-4321	Office Supplies and Expenses	0.00	300	300
68,358	52,949	59,000	28,015	100-50-00-4525	Computer Software Agreements	0.00	45,000	45,000
11,760	9,917	34,600	8,370	100-50-00-4530	Comp Workstation Maintenance	0.00	34,600	34,600
26,427	20,714	22,000	3,388	100-50-00-4540	Computer Network Maintenance	0.00	10,000	10,000
650	663	900	618	100-50-00-4710	Mileage	0.00	2,000	2,000
8,064	3,104	9,000	6,576	100-50-00-4720	Computer Training	0.00	12,000	12,000
200	490	425	300	100-50-00-4730	Membership, Dues, Subscriptions	0.00	425	425
0	0	0	0	100-50-00-4850	Data Hosting Services	0.00	108,000	80,000
135,482	109,050	166,425	64,027		Materials and Services Totals:	0.00	262,325	234,325
Capital Outlay								
0	0	70,000	0	100-50-00-5010	Building Improvement	0.00	0	50,000
13,295	17,426	50,600	0	100-50-00-5013	Computer Network	0.00	10,000	45,000
13,295	17,426	120,600	0		Capital Outlay Totals:	0.00	10,000	95,000
Transfers								
11,873	14,226	14,154	10,811	100-50-00-4107	PERS Bond	0.00	20,371	19,194
5,948	7,780	8,199	6,115	100-50-00-4108	PERS 822	0.00	12,575	7,726
17,822	22,006	22,353	16,926		Transfers Totals:	0.00	32,946	26,920
<b>443,823</b>	<b>429,625</b>	<b>620,410</b>	<b>306,360</b>		<b>EXPENDITURES TOTALS:</b>	<b>3.92</b>	<b>766,462</b>	<b>772,557</b>
<b>461,295</b>	<b>387,498</b>	<b>406,441</b>	<b>312,331</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>546,736</b>	<b>576,736</b>
<b>443,823</b>	<b>429,625</b>	<b>620,410</b>	<b>306,360</b>		<b>DEPT EXPENSES</b>	<b>3.92</b>	<b>766,462</b>	<b>772,557</b>
<b>17,472</b>	<b>(42,127)</b>	<b>(213,969)</b>	<b>5,970</b>		<b>Info Tech Department Totals:</b>		<b>(219,726)</b>	<b>(195,821)</b>

# Human Resources - General Fund 100-56

## FY 2016-2017 Highlights and Significant Changes

In the coming fiscal year, Columbia County Human Resources is facing the most significant change it has ever faced. If the position of IT Manager/Administrator is approved, this will separate oversight of the two departments. This will prove to be an exciting, challenging and, also, somewhat sad time for HR. Working with IT has been extremely challenging at times but also enjoyable and I will miss the work and miss my staff.

But the organizational advantage to the County is immense. This will not free up a large amount of time for HR with approximately 20% (one day per week) of the HR Director's time and approximately 11% (2 hours per week) of the part-time HR Office Specialist becoming available. The largest increase in resources will be in IT.

Of course, initially, there will be a good investment of HR time in the IT recruitment process and the process by which the new IT Manager is trained and brought up to speed.

I plan to focus on those issues in HR, initially 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 has been challenged in the past due to the time demands of overseeing IT. The other area which is vital to the County but currently under-served is training. All levels of training have been lacking at the County. The first focus will be on supervisory training, which is incredibly vital but other areas, such as staff employee training on policies, safety training, etc. will all come into play.

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

HR continues to be available for assistance and advice, including attending several departmental staff meetings each month as requested. As usual, the labor negotiating and grievance processes are not only very time consuming but also creates tension in the workforce while ongoing. Typically, one or two of the collective bargaining agreements will be in negotiations in any one 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 increase for this year is less than in prior years (around 8%) but it still represents a substantial increase when compared to the inflation index or the increase of County revenues.

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

The hiring process will continue to take a great deal of HR's time, particularly, as we work

closely with the Sheriff's Office to continue to recruit candidates for vacancies funded by the Jail Levy or those created by staff turnover.

## **FY 2015-2016 Accomplishments**

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

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

A few of the accomplishments in the FY 15-16 year, which can be mentioned, include:

- Hired and trained a new HR Office Specialist
- Conduct ergonomic evaluations for several employees
- Work with four employees (separately) facing serious health crisis personally or with family members including filing disability claims
- Work with employees on specific accommodations (employee names confidential)
- Processed three dismissal grievances successfully; participating in one dismissal grievance which is leading to arbitration
- Updated several policies, including the Personnel Rules
- Coordinate Safety Committee project regarding facilities security
- Participated in the implementation of the new rules and reporting requirements under the Affordable Care Act
- Implemented or assisted in the implementation of several new State laws, including accrual of sick leave, increased minimum wage, application forms, among others
- 23 Recruitment processes for positions
- Bargained the AFSCME 697 union contract
- Managed 8 workers compensation claims
- Successfully defended 2 unemployment insurance hearings

- Working with Health Insurance Agent, obtain, analyze and, ultimately, implement health insurance options for the County with the goal of reducing costs
- Updated and improved the availability of online access to employee forms and benefits
- Developed and implemented annual Open Enrollment process
- Participated actively on the Risk Management Committee
- Staffed and coordinated the Elected Officials Compensation Committee
- Coordinated and guided the Employee Events Committee and Health Benefits Committee
- Coordinated the Annual County Picnic
- Coordinated the Annual Holiday Luncheon



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

**Department Budget Summary**

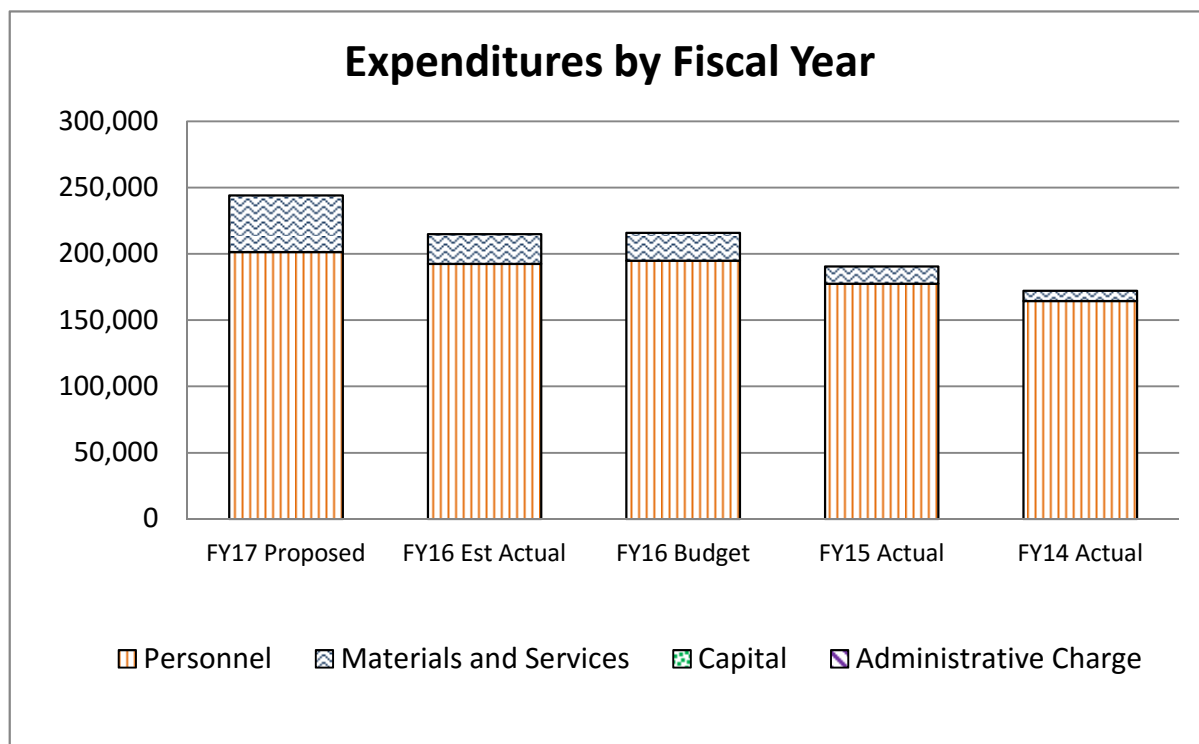
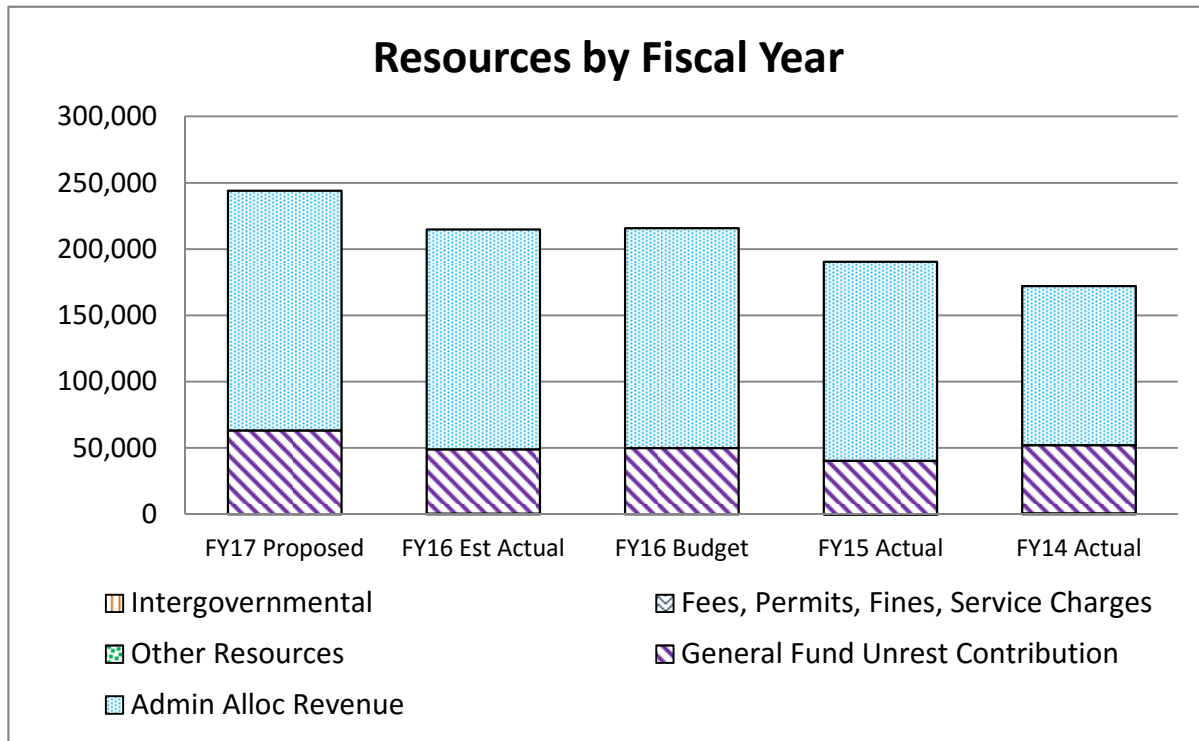
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	748
Fees, Permits, Fines, Service Charges	0	561	0	412	-13
Other Resources	0	0	0	0	0
<b>Current Year Restricted</b>	<b>0</b>	<b>561</b>	<b>0</b>	<b>412</b>	<b>735</b>
General Fund Operations Balancing	63,365	48,590	50,173	39,978	51,587
Transfers In (Admin Alloc)	180,783	165,726	165,726	150,079	119,791
<b>Current Year Other Resources</b>	<b>244,148</b>	<b>214,316</b>	<b>215,899</b>	<b>190,057</b>	<b>171,378</b>
<b>Total Available Resources</b>	<b>244,148</b>	<b>214,877</b>	<b>215,899</b>	<b>190,468</b>	<b>172,113</b>
 <b>Expenditures</b>					
Salary	134,928	127,036	128,870	120,554	109,670
Benefits	52,867	50,279	50,450	42,011	40,506
PR Transfers (PERS Bond & Reserve)	13,633	15,174	15,459	15,024	14,333
<b>Personnel</b>	<b>201,428</b>	<b>192,489</b>	<b>194,779</b>	<b>177,589</b>	<b>164,509</b>
Materials & Services	42,720	22,387	21,120	12,879	7,605
<b>Program Budget</b>	<b>244,148</b>	<b>214,877</b>	<b>215,899</b>	<b>190,468</b>	<b>172,113</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>244,148</b>	<b>214,877</b>	<b>215,899</b>	<b>190,468</b>	<b>172,113</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>244,148</b>	<b>214,877</b>	<b>215,899</b>	<b>190,468</b>	<b>172,113</b>

**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	1.49
FY16 (8 furlough days)	1.43
FY15 (12 furlough days)	1.44
FY14 (26 furlough days)	1.28
FY13 (26 furlough days)	1.28
FY12 (26 furlough days)	1.39
FY11 (4 furlough days)	1.49

# Resource and Expenditure Charts

## General Fund Department: Human Resources



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
748	0	0	0	100-56-00-3104	Restr State/ Local Govt Grant/ Reimb State/Local	0.00	0	0
748	0	0	0		Rest Interfund Transf/ Local Govt Grant/ Totals:	0.00	0	0
119,791	150,079	165,726	124,294	100-56-00-3075	Rest Interfund Transf/Intrnl S Admin Alloc	0.00	180,783	180,783
119,791	150,079	165,726	124,294		Rest Interfund Transf/Intrnl S Totals:	0.00	180,783	180,783
(13)	412	0	561	100-56-00-3100	Other Resources (Restr) Refund of Expenses	0.00	0	0
(13)	412	0	561		Other Resources (Restr) Totals:	0.00	0	0
<b>120,526</b>	<b>150,490</b>	<b>165,726</b>	<b>124,856</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>180,783</b>	<b>180,783</b>
<b>Expense</b>								
97,990	106,642	110,822	83,653	100-56-00-4002	Personal Services Director, HR & IT	1.00	116,897	115,646
11,680	13,912	18,048	12,246	100-56-00-4054	Office Specialist	0.49	37,311	19,282
15,116	17,011	20,269	9,056	100-56-00-4101	PERS ER	0.00	14,079	13,103
8,335	9,086	9,859	7,213	100-56-00-4102	FICA Tax	0.00	11,797	10,322
125	133	184	91	100-56-00-4103	Worker's Compensation	0.00	149	130
16,268	17,503	18,803	14,224	100-56-00-4104	Insurance Benefits	0.00	20,474	20,474
37	32	48	32	100-56-00-4105	WBF	0.00	77	67
625	(1,755)	1,289	752	100-56-00-4106	Unemployment Insurance	0.00	771	675
0	0	0	5,252	100-56-00-4109	PERS EE 6%	0.00	9,253	8,096
150,176	162,565	179,321	132,519		Personal Services Totals:	1.49	210,807	187,795
1,474	2,362	1,200	2,590	100-56-00-4321	Materials and Services Office Supplies and Expenses	0.00	1,200	1,200
0	0	100	150	100-56-00-4520	Software	0.00	200	200
505	278	720	150	100-56-00-4550	Reference Materials	0.00	720	720
1,428	2,157	10,000	290	100-56-00-4551	Training Supplies	0.00	30,000	15,000
0	0	0	494	100-56-00-4660	Supervision & Exam Fees	0.00	15,000	5,000
0	2,279	2,500	573	100-56-00-4701	Publishing and Advertising	0.00	2,500	2,500
279	441	400	140	100-56-00-4710	Mileage	0.00	400	400
1,027	2,100	1,500	55	100-56-00-4720	Conferences and Training	0.00	1,500	1,500
689	804	700	627	100-56-00-4730	Membership Dues	0.00	700	700
2,203	2,458	4,000	3,227	100-56-00-4839	Employee Recognition	0.00	4,500	4,500
0	0	0	0	100-56-00-4841	Contract Temporary Services	0.00	0	11,000
7,605	12,879	21,120	8,295		Materials and Services Totals:	0.00	56,720	42,720
9,507	9,720	9,788	6,797	100-56-00-4107	Transfers PERS Bond	0.00	10,992	9,720
4,826	5,304	5,670	3,851	100-56-00-4108	PERS 822	0.00	6,785	3,913
14,333	15,024	15,459	10,648		Transfers Totals:	0.00	17,777	13,633
<b>172,113</b>	<b>190,468</b>	<b>215,899</b>	<b>151,463</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.49</b>	<b>285,305</b>	<b>244,148</b>
<b>120,526</b>	<b>150,490</b>	<b>165,726</b>	<b>124,856</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>180,783</b>	<b>180,783</b>
<b>172,113</b>	<b>190,468</b>	<b>215,899</b>	<b>151,463</b>		<b>DEPT EXPENSES</b>	<b>1.49</b>	<b>285,305</b>	<b>244,148</b>
<b>(51,587)</b>	<b>(39,978)</b>	<b>(50,173)</b>	<b>(26,607)</b>		<b>Human Resources Totals:</b>		<b>(104,522)</b>	<b>(63,365)</b>

## Debt Service and Reserves - General Fund 100-60

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

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

### FY2016-2017 Highlights and Significant Changes

FY17 planned debt service outlays will be 17.7% lower than the corresponding debt payments in FY16. This decrease is primarily due to a smaller planned excess debt service payment than was paid down in the prior year. All debt service obligations are being paid on schedule and in full.

The one FY17 additional debt service payment is budgeted at \$750,000 and will be fully reimbursed by the CCDA and, thus, is budget-neutral for the general fund as a whole.

Over all, the total reserve category is higher than last year's budget by 9.9%, or an increase of almost \$200,000. This higher level is needed given the year over year growth in general fund operating costs. The FY17 Proposed Budget includes 2.64 months' worth of FY17 operating expense in reserve, thus meeting county policy's two month target.

### FY 2015-2016 Accomplishments

All debt service payments were made on time and in full in FY16.

One unscheduled debt service payment was made in the amount of \$1.1 million for the CCDA road loan, which was fully reimbursed to the general fund by the CCDA.

In the budget detail, the FY14 expenses include a series of items that, on the recommendation of state local budget law staff, were moved to other sections of the General Fund:

1. County-wide postage, insurance, and audit filing\* - moved to 100-45 Treasurer
2. Fire patrol and Courthouse Riverfront Lease - moved to 100-45 Treasurer
3. Contract services for insurance brokers\* - moved to 100-45 Treasurer
4. County advertising – every department which advertises will now pay for these services directly
5. Donations to AAA Seniors, Columbia Pacific Foodbank and RSVP - moved to 100-45 Treasurer
6. Support of Public Health services in Columbia County – moved to new 100-36 Public Health section

7. Restricted Court Mediation costs – moved to new 100-37 Court Mediation section
8. Title III grant expenses- moved to 100-45 Treasurer
9. Board of Tax Appeals - moved to 100-02 Assessor

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

Columbia County

General Fund

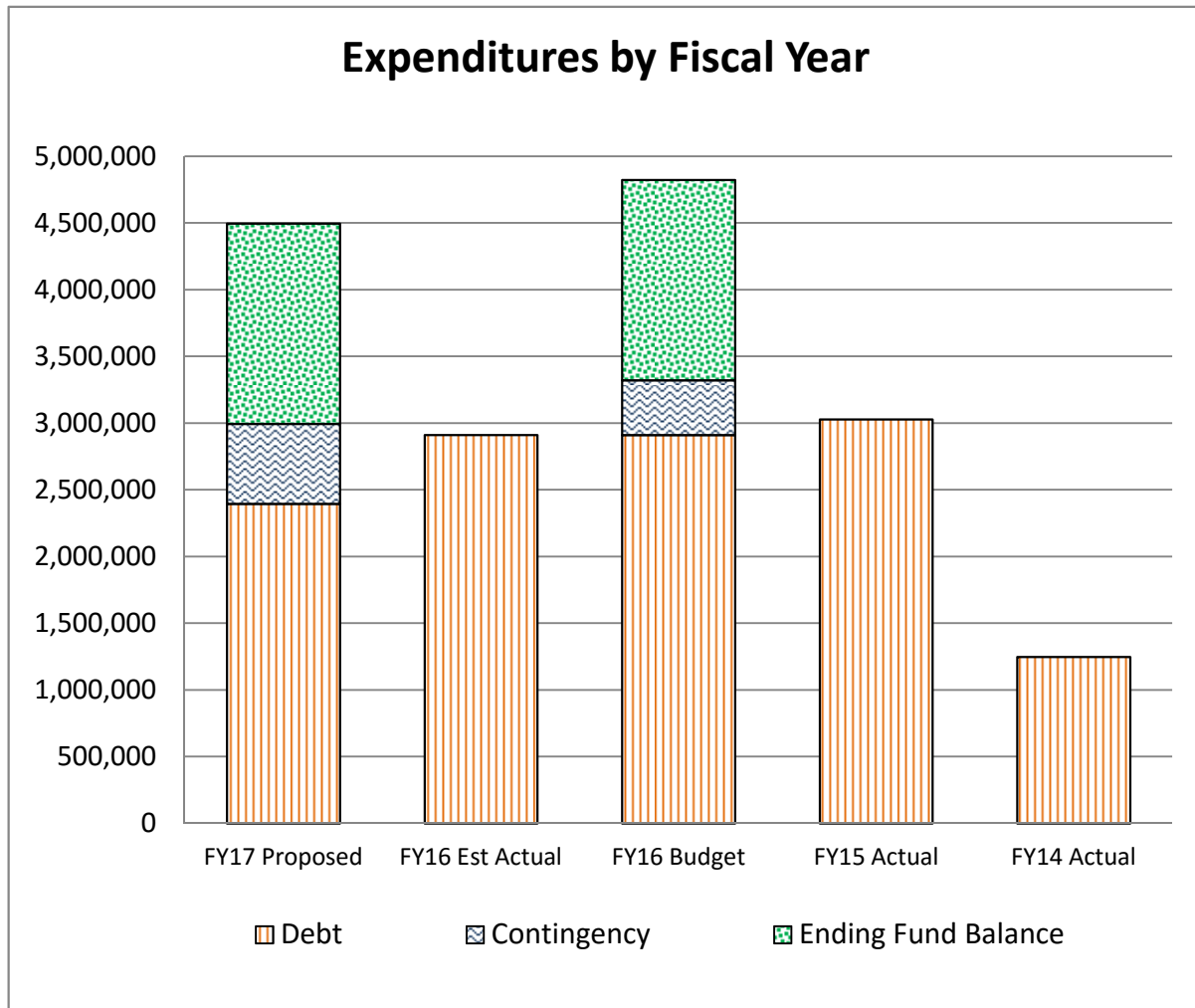
General

Account: 100-60

Department Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
<b>Current Year Restricted</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
General Fund Operations Balancing	4,495,587	2,912,621	4,822,849	3,028,302	1,248,092
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>4,495,587</b>	<b>2,912,621</b>	<b>4,822,849</b>	<b>3,028,302</b>	<b>1,248,092</b>
<b>Total Available Resources</b>	<b>4,495,587</b>	<b>2,912,621</b>	<b>4,822,849</b>	<b>3,028,302</b>	<b>1,248,092</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	0	0	0	0	0
<b>Program Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	0	0	0	0	0
Debt	2,395,964	2,912,621	2,912,621	3,028,302	1,248,092
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
<b>Total Outlays</b>	<b>2,395,964</b>	<b>2,912,621</b>	<b>2,912,621</b>	<b>3,028,302</b>	<b>1,248,092</b>
Fund Contingency	599,622	0	410,228	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
<b>Total Fund Expenditures</b>	<b>4,495,587</b>	<b>2,912,621</b>	<b>4,822,849</b>	<b>3,028,302</b>	<b>1,248,092</b>

## Resource and Expenditure Charts

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



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
<b>Debt Service</b>								
Debt Service								
654,327	685,362	720,506	205,251	100-60-00-6010	PERS UAL Bond	0.00	754,675	754,675
32,464	31,639	30,815	30,815	100-60-00-6012	W. Rainier Road Debt Service	0.00	29,989	29,989
475,139	975,139	975,139	975,139	100-60-00-6013	Port Westward Road L02002	0.00	775,139	775,139
86,161	86,161	86,161	43,081	100-60-00-6016	USB loan CH Syst (2012-2022)	0.00	86,161	86,161
0	1,250,000	1,100,000	0	100-60-00-6017	Extra PWW Road Debt Service	0.00	875,000	750,000
1,248,092	3,028,302	2,912,621	1,254,286		Debt Service Totals:	0.00	2,520,964	2,395,964
Contingencies								
0	0	268,732	0	100-60-00-5401	Operating Contingencies	0.00	618,115	599,622
0	0	141,496	0	100-60-00-5403	Contingencies-Additional	0.00	0	0
0	0	410,228	0		Contingencies Totals:	0.00	618,115	599,622
Ending Balances								
0	0	1,500,000	0	100-60-00-5501	Unappropriated Ending Cash	0.00	1,500,000	1,500,000
0	0	1,500,000	0		Ending Balances Totals:	0.00	1,500,000	1,500,000
<b>1,248,092</b>	<b>3,028,302</b>	<b>4,822,849</b>	<b>1,254,286</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>4,639,080</b>	<b>4,495,587</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,248,092</b>	<b>3,028,302</b>	<b>4,822,849</b>	<b>1,254,286</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>4,639,080</b>	<b>4,495,587</b>
<b>(1,248,092)</b>	<b>(3,028,302)</b>	<b>(4,822,849)</b>	<b>(1,254,286)</b>		<b>Debt Service Totals:</b>	<b>0.00</b>	<b>(4,639,080)</b>	<b>(4,495,587)</b>



## Section IV

### Enterprise Fund and Major Funds

#### Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Resources and Expenditures over Time and FY17 Budget Detail

Columbia County Solid Waste Transfer Station (Enterprise 207)	p. 259
Road Department (201)	p. 269
Jail Operations Fund (220)	p. 280



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

## FY 2016-2017 Highlights and Significant Changes

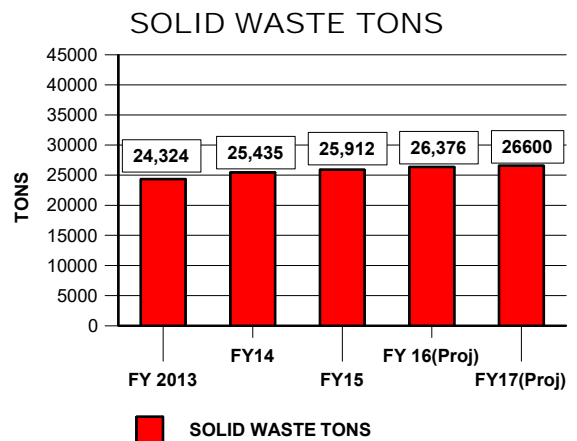
The proposed FY17 Solid Waste Fund budget includes allocated portions of the Land Development Services Director (.1 FTE); Code Enforcement Officer (.3 FTE); Facilities Services Techs (.1 FTE) and Permit Technician (.2 FTE). A part-time Solid Waste Program Administrator (.49 FTE) was hired in FY16 and in FY17, with the help of a grant, this position has been made full time.

**Staff:** A part-time (.49FTE) Solid Waste Program Coordinator position was filled in FY 16. The position has made it possible to provide expanded administrative oversight and program activities particularly in the area of recycling, reduction and reuse education/promotion activities and HHW management. The County has received a \$28,000 DEQ grant to update the County’s Solid Waste Plan and Ordinance and use the grant funds to increase the PT SW Coordinator position from .49FTE to .75FTE to perform the staff work on the project.

Accounting for the Transfer Station and Collection Franchisee accounts will be performed by the Administrative Support staff (Permit Technician). Hours for Dumpster activities and staffing of the HHW events have been allocated to the Facilities Maintenance staff.

**Contract Operations:** The procurement of new contracts for Solid Waste operations in March 2014 has continued to result in significant savings to the program and a substantial program balance. These efficiencies have made it possible to make an additional \$500,000 payment toward the outstanding Transfer Station construction loan balance in FY 16 and reserve an additional \$200,000 for future replacement of the compactor. Extra loan payment is budgeted for FY 17.

**Transfer Station:** Waste Connections (dba Hudson’s Garbage) operated the Transfer Station and has



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

**Transportation and Disposal:** Republic Services provides contract transportation and land fill disposal operations based on a flat per ton fee.

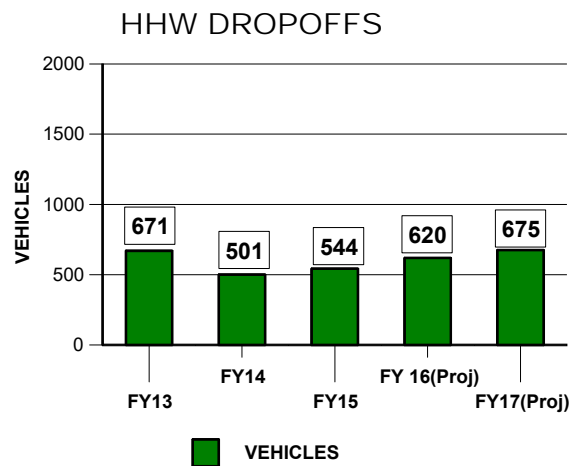
**Solid Waste Program Activity:** Solid waste tonnage processed through the Transfer Station has shown a small but consistent annual increase from 24,324 tons in FY 13 to a projected 26,376 tons in FY 16. This trend is expected to continue into FY 17. Expected growth in population and construction activity will generate more solid waste, but this will be offset by increases in the County’s recycling rate.

**Recycling Education/Promotion:** With the addition of a part-time Solid Waste Coordinator in FY16, the County has been able to conduct recycling, reuse and reduction education activities beyond the minimum required by DEQ during FY16.

**Solid Waste Management Plan/Ordinance Update:**

As noted above, the program will update the Solid Waste Plan/Ordinance using DEQ grant funding in FY17.

**Household Hazardous Waste Program:** As illustrated in the adjacent chart, HHW participants (vehicles) served has gradually increased to FY 13 levels. The County hosted three HHW events at the St Helens Transfer Station and one each in the Cities of Clatskanie, Vernonia and Rainier in FY 16. The Rainier event was added in FY 16 and will be continued annually into the future. The County contracts with Cleanharbors, Inc. for the handling, processing, transport and disposal of HHW. Hudson’s, the Transfer Station operator will continue to staff events at St Helens in FY 17 and LDS Facilities staff will staff the remote events in Vernonia, Clatskanie and Rainier.



**Transfer Station Tipping Fee Rate Study:** Funds have been budgeted in FY 17 to hire a consultant to analyze Solid Waste program revenue and expenses and determine tipping fee rate adjustments necessary to offset program costs.

**FY 2015-2016 Accomplishments**

**Transfer Station/Disposal Contracts .** New contracts for Transfer Station operations and solid waste transportation and disposal have resulted in savings to the program reflected in a substantial Solid Waste fund reserve. Beginning fund balances have increased from \$1,172,517 in FY 15 to \$1,493,112 year-to-date in FY 16. Resources have been adequate to make an additional facility construction loan payment of \$500,000 in FY 16 and to fund a \$200,000 annual equipment replacement reserve. The Transfer Station operator has made some

substantial improvements in FY 16 including covering and upgrading the recycling depot and adding a free medical sharp's drop off service.

**HHW Program:** Some new free medical sharps drop off service began in FY 15 has been a great success. It has reduced traffic at HHW events and permitted drop-off anytime during regular Transfer Station hours. Paint Care program contracts have been renewed allowing free paint drop-off at the Transfer Station and at remote HHW events.

**E-Cycling:** The County continued to offer free recycling of electronics in FY 16 at the Transfer Station.

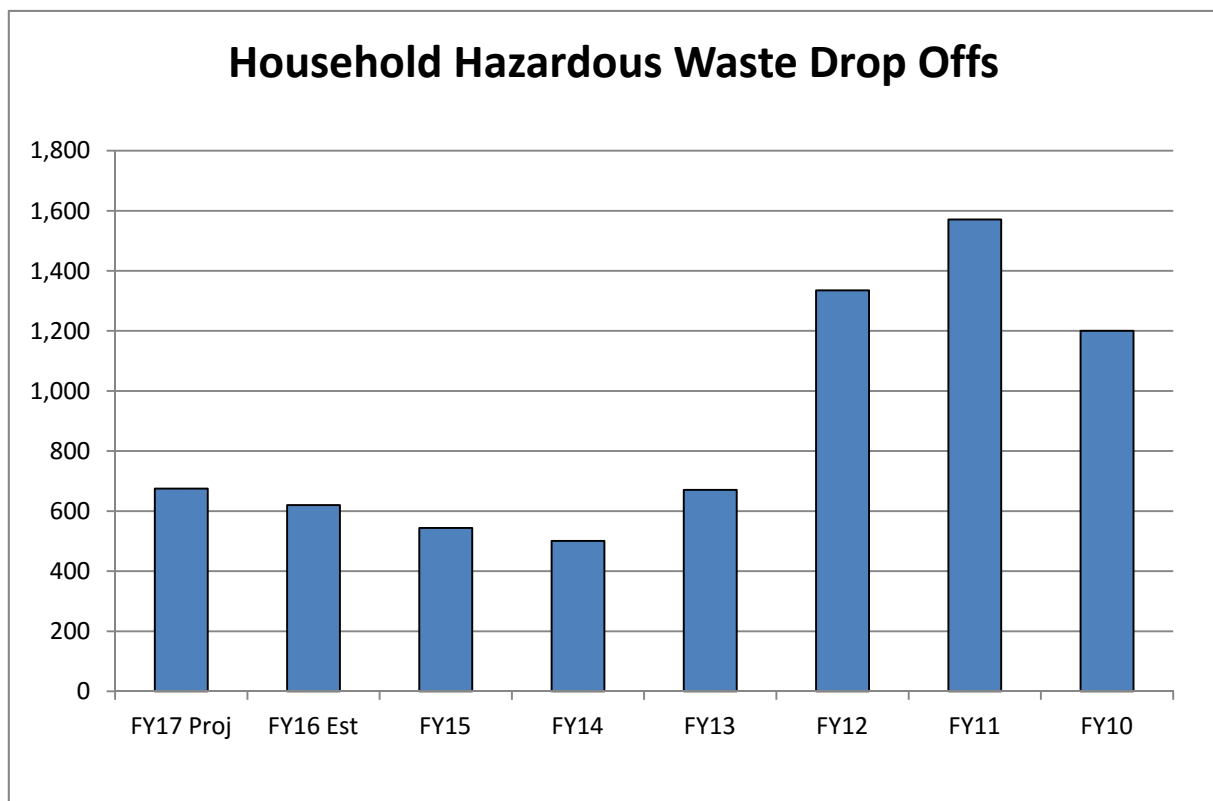
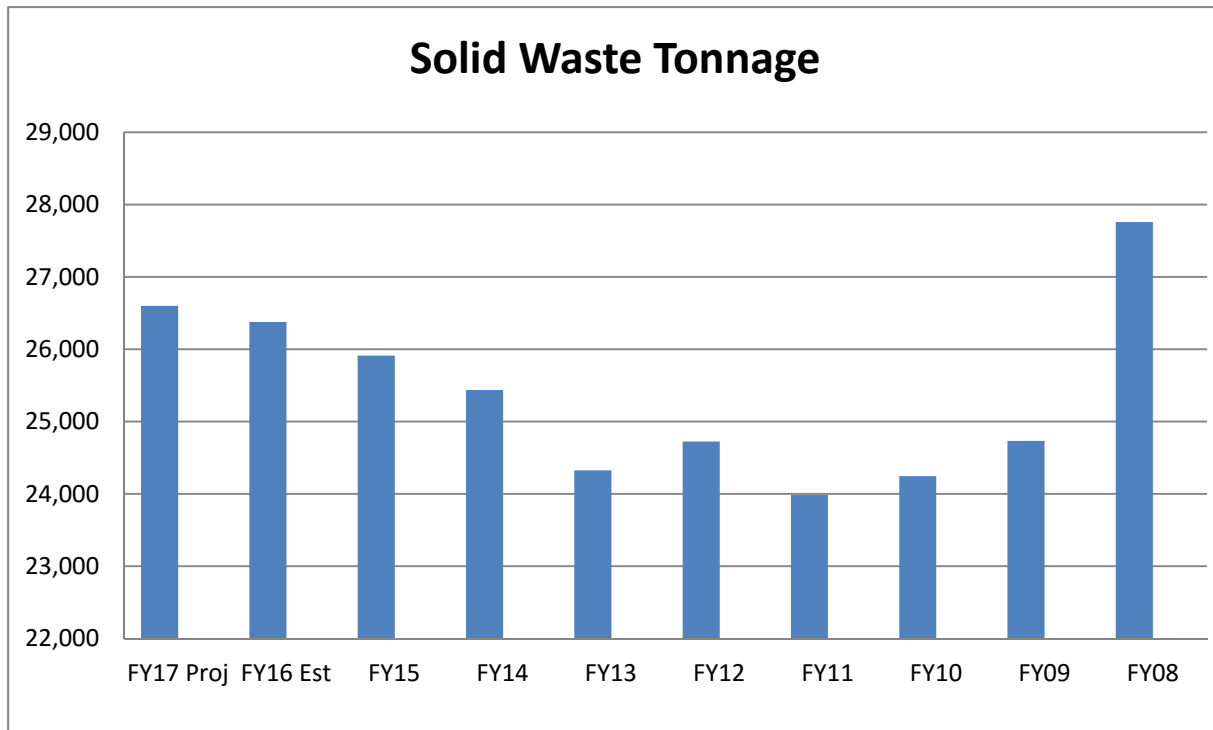
**Recycling, Reduction, Reuse:** The County continues to increase the amount of consumer recyclables recycled and has set a twenty-year goal with DEQ to recycle 40%. With the addition of a part time Solid Waste Coordinator position in FY 16, the program has been able to resume recycling, reduction and reuse promotional activities, provide better coordination and support to our operations contractors and franchisees. In addition, the Solid Waste Coordinator has assumed responsibility for the Dumpstoppers program which has increased response time to illegal dump sites and improved coordination with Code Enforcement and Facilities site clean up activities.

**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.

# Solid Waste Transfer Station

## Operating Indicators

## Columbia County, Oregon



Columbia County

Solid Waste Transfer Station

Account:

207

## Fund Budget Summary

	FY17 Proposed	FY16 Est. Actual	FY16 Budget	FY15 Actuals	FY14 Actuals
<b>Revenues</b>					
Unrestricted Beginning Balance	1,066,000	1,072,518	0	506,764	0
Restricted Beginning Balance	300,000	100,000	1,251,127	3,293	271,500
<b>Total Beginning Balance</b>	<b>1,366,000</b>	<b>1,172,518</b>	<b>1,251,127</b>	<b>510,057</b>	<b>271,500</b>
Fees, Permits, Fines, Service Charges	2,979,781	2,838,529	2,901,500	2,620,709	2,363,191
Other Resources	47,000	46,875	43,500	46,467	24,059
<b>Current Year Restricted</b>	<b>3,084,581</b>	<b>2,885,404</b>	<b>2,945,000</b>	<b>2,667,175</b>	<b>2,387,250</b>
Transfers from County Funds	0	0	5,500	-2,143	7,989
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>-2,143</b>	<b>7,989</b>
<b>Total Available Resources</b>	<b>4,450,581</b>	<b>4,057,922</b>	<b>4,201,627</b>	<b>3,175,090</b>	<b>2,666,739</b>
<b>Expenditures</b>					
Salary	95,350	72,086	78,869	41,092	53,546
Benefits	60,389	40,760	29,578	18,418	27,862
PR Transfers (PERS Bond & Reserve)	9,634	8,285	9,461	5,121	6,301
<b>Personnel</b>	<b>165,373</b>	<b>121,131</b>	<b>117,907</b>	<b>64,631</b>	<b>87,709</b>
Materials & Services	1,771,992	1,706,948	1,769,903	1,575,757	1,715,582
<b>Program Budget</b>	<b>1,937,365</b>	<b>1,828,079</b>	<b>1,887,810</b>	<b>1,640,388</b>	<b>1,803,291</b>
Capital	15,000	0	0	0	0
Debt	647,320	823,660	323,660	319,342	319,547
Transfers Out (admin alloc)	31,899	40,183	40,183	42,841	29,770
Transfers Out (fund pymts)	0	0	0	0	4,073
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>2,631,584</b>	<b>2,691,922</b>	<b>2,251,653</b>	<b>2,002,572</b>	<b>2,156,681</b>
Fund Contingency	1,818,997	0	1,949,974	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>4,450,581</b>	<b>2,691,922</b>	<b>4,201,627</b>	<b>2,002,572</b>	<b>2,156,681</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>1,366,000</b>	<b>0</b>	<b>1,172,518</b>	<b>510,057</b>
<b>No Mos Operating Reserve</b>	<b>11.32</b>	<b>9.01</b>	<b>12.46</b>	<b>8.6</b>	<b>3.41</b>

## Authorized Positions - Full Time Equivalents

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

## 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.

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	1,150	1,417	2,426	4,223
Assigned (cumulative PERS reserve)	0	0	2,143	0	0	0
Unrestricted Fund Program Resources	1,066,000	1,072,518	406,764	270,083	200,977	47,171
Committed Equipment Reserve	300,000	100,000	100,000	0	0	0
<b>Total Fund Balance</b>	<b>1,366,000</b>	<b>1,172,518</b>	<b>510,057</b>	<b>271,500</b>	<b>203,403</b>	<b>51,393</b>
<b>Ending Fund Balance</b>	<b>1,618,997</b>	<b>1,366,000</b>	<b>1,172,518</b>	<b>510,057</b>	<b>271,500</b>	<b>203,403</b>

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

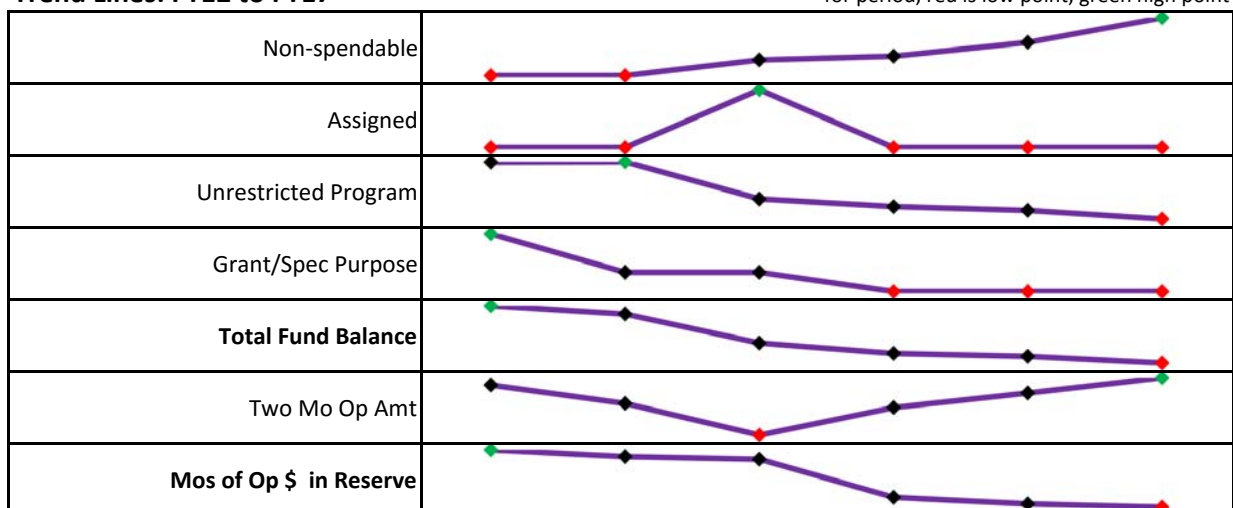
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	321,288	303,299	272,545	299,447	313,587	328,513
Months of Operating \$ in Reserve	10.08	9.01	8.60	2.74	1.73	1.24
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>no</b>	<b>no</b>
Operating Reserve Trend	Improving	Improving	Improving	Improving	Improving	Declining

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

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>6.67</b>	<b>6.64</b>	<b>7.07</b>	<b>2.98</b>	<b>1.80</b>	<b>1.28</b>

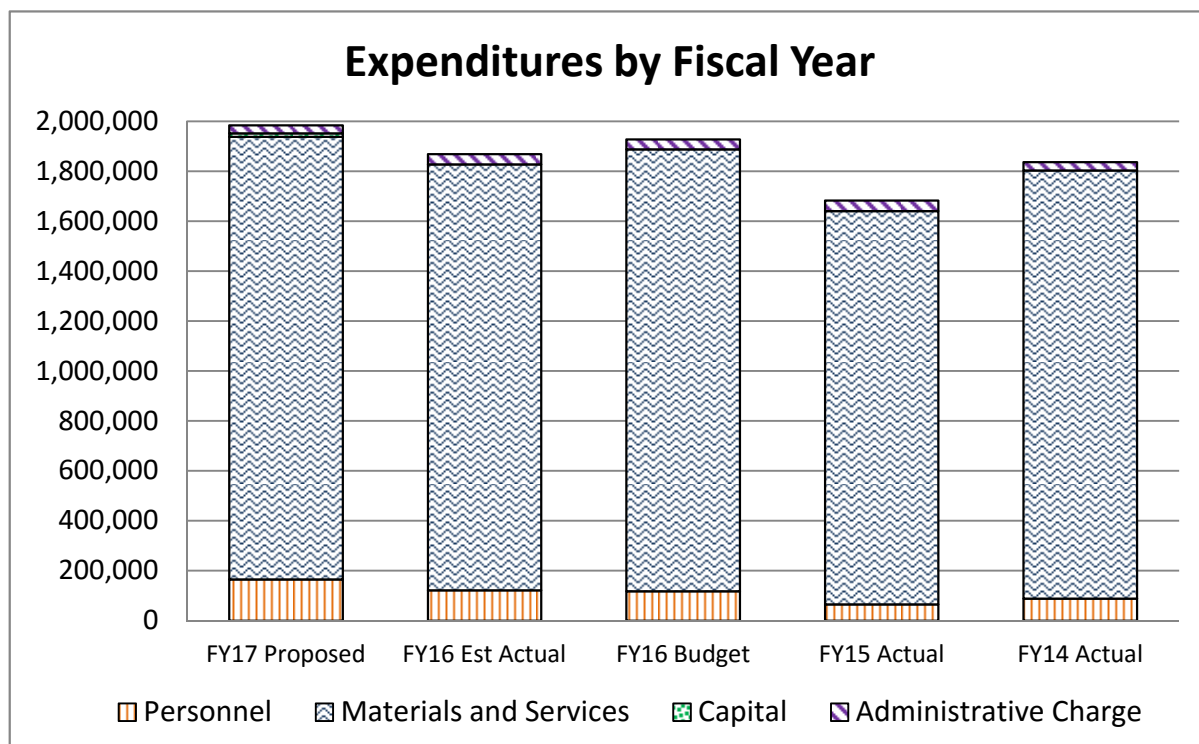
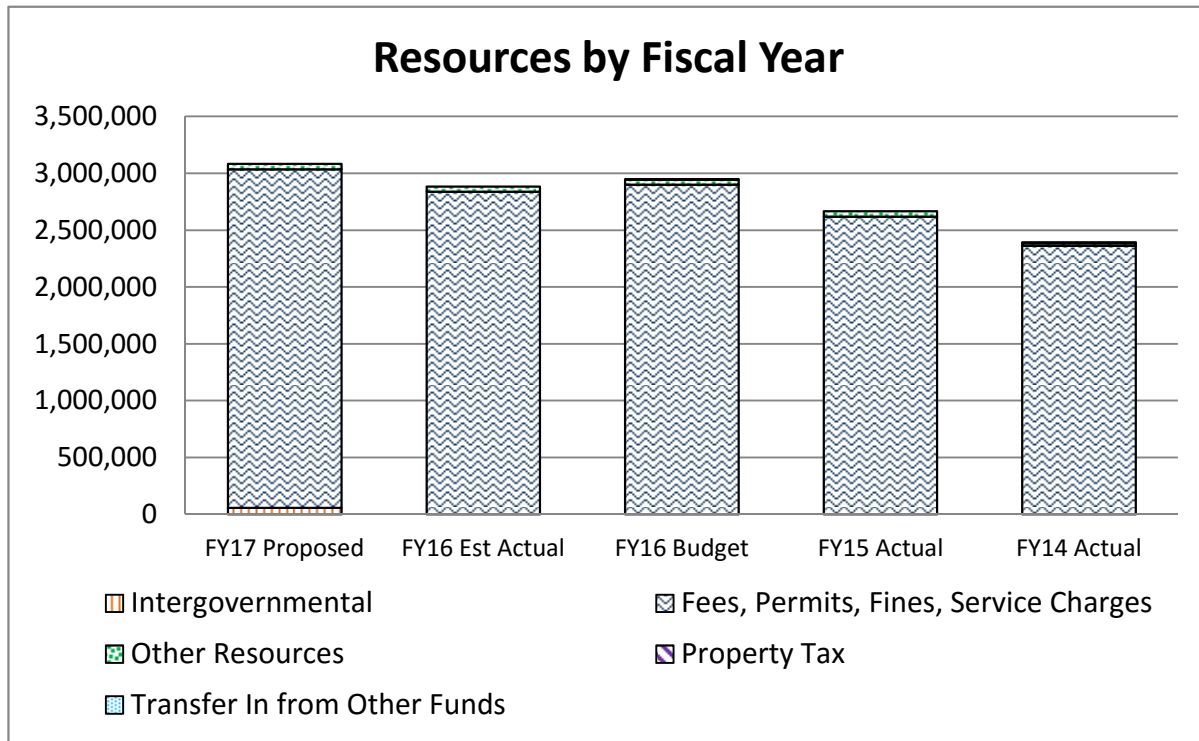
### Trend Lines: FY12 to FY17

for period, red is low point, green high point





## Resource and Expenditure Charts Solid Waste Transfer Station



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Solid Waste Fund Transfer Sta.</b>								
Restricted Fund Balance								
0	506,764	0	1,072,518	207-00-00-3001	Beginning Cash Balance	0.00	1,566,000	1,066,000
0	2,143	100,000	100,000	207-00-00-3002	Assigned Beginning Cash Bal	0.00	300,000	300,000
270,083	0	1,149,627	0	207-00-00-3004	Restricted Cash Bal	0.00	0	0
1,417	1,150	1,500	0	207-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
271,500	510,057	1,251,127	1,172,518		Restricted Fund Balance Totals:	0.00	1,866,000	1,366,000
Rest Fees, Lic, Perm, Fines,								
513,266	501,637	546,000	367,408	207-00-00-3061	Transfer Station Daily Receipt	0.00	533,000	533,000
286,875	359,394	378,000	313,748	207-00-00-3062	Credit Card Receipts	0.00	444,400	444,400
1,561,841	1,759,244	1,976,000	1,351,013	207-00-00-3063	A/R Receipts	0.00	2,002,381	2,002,381
2,361,982	2,620,275	2,900,000	2,032,170		Rest Fees, Lic, Perm, Fines, Totals:	0.00	2,979,781	2,979,781
Rest Interfund Transf/Intrnl S								
5,846	0	3,000	0	207-00-00-3085	Fees county departments	0.00	0	0
2,143	(2,143)	0	0	207-00-00-3086	PERS Reserve	0.00	0	0
0	0	2,500	0	207-00-00-3292	Transfer Sta Inter Fund	0.00	0	0
7,989	(2,143)	5,500	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
Other Resources (Restr)								
2,248	4,169	1,500	4,822	207-00-00-3020	Interest on Investments	0.00	5,000	5,000
21,300	42,000	42,000	28,000	207-00-00-3100	Lease of Premises	0.00	42,000	42,000
511	298	0	0	207-00-00-3120	Miscellaneous Revenue	0.00	0	0
24,059	46,467	43,500	32,822		Other Resources (Restr) Totals:	0.00	47,000	47,000
Restr Fed Grant/Donation								
0	0	0	0	207-01-00-3505	DEQ Solid Waste Program Grant	0.00	57,800	57,800
0	0	0	0		Restr Fed Grant/Donation Totals:	0.00	57,800	57,800
<b>2,665,530</b>	<b>3,174,656</b>	<b>4,200,127</b>	<b>3,237,509</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>4,950,581</b>	<b>4,450,581</b>
<b>Expense</b>								
Personal Services								
17,443	9,691	10,355	7,605	207-01-00-4002	LDS Director	0.10	10,427	10,315
0	0	29,805	16,684	207-01-00-4021	SW Coordinator	1.00	45,903	45,416
14,704	17,086	18,150	13,319	207-01-00-4026	Code Enforcement Officer	0.30	18,743	18,545
0	0	0	5,012	207-01-00-4030	Maintenance Mechanic III	0.00	0	0
4,124	2,509	2,664	1,917	207-01-00-4031	Maintenance Mechanic II	0.05	2,784	2,754
15,709	2,116	2,460	1,688	207-01-00-4032	Maintenance Mechanic I	0.05	2,729	2,699
0	0	0	0	207-01-00-4053	LDS Secretary	0.00	0	0
0	9,657	10,436	7,640	207-01-00-4054	Office Specialist	0.20	10,740	10,623
245	32	5,000	158	207-01-00-4090	Overtime	0.00	5,000	5,000
6,435	5,804	10,709	3,619	207-01-00-4101	PERS ER	0.00	6,851	6,780
3,150	2,496	6,033	3,629	207-01-00-4102	FICA Tax	0.00	7,369	7,294
602	46	422	209	207-01-00-4103	Workers' Compensation Ins.	0.00	207	205
17,079	11,416	11,588	10,564	207-01-00-4104	Insurance Benefits	0.00	39,864	39,864
24	12	37	28	207-01-00-4105	WBF	0.00	48	48
297	(1,355)	789	397	207-01-00-4106	Unemployment Insurance	0.00	482	477
0	0	0	2,464	207-01-00-4109	PERS EE 6%	0.00	5,780	5,721
79,812	59,510	108,446	74,933		Personal Services Totals:	1.70	156,927	155,739

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
Materials and Services								
1,029	500	1,000	500	207-01-00-4226	DEQ Licenses and Permits	0.00	1,000	1,000
688	4,380	400	1,248	207-01-00-4321	Office Supplies and Expenses	0.00	2,000	2,000
398	396	600	342	207-01-00-4360	Professional Supplies	0.00	700	700
41	739	1,000	0	207-01-00-4516	Facility Maintenance	0.00	0	0
794	1,343	4,500	576	207-01-00-4525	Software	0.00	4,000	4,000
2,548	2,557	3,088	3,654	207-01-00-4588	Property and Liability Insur.	0.00	4,056	4,056
1,551	725	1,000	165	207-01-00-4701	Advertising	0.00	1,200	1,200
455	0	0	0	207-01-00-4705	Bank Charges	0.00	0	0
0	0	0	0	207-01-00-4710	Mileage	0.00	500	500
543	330	400	128	207-01-00-4711	Vehicle Fuel	0.00	300	300
1,450	0	400	0	207-01-00-4714	Vehicle Maint	0.00	300	300
25	54	500	0	207-01-00-4715	Fuel	0.00	250	250
46	36	500	72	207-01-00-4720	Conferences and Training	0.00	500	500
0	420	200	158	207-01-00-4730	Membership Dues	0.00	200	200
0	0	0	0	207-01-00-4830	Solid Waste Abatement	0.00	1,000	1,000
219	248	2,000	791	207-01-00-4835	Public Prop Clean Up Exp	0.00	2,000	2,000
9,834	0	8,000	0	207-01-00-4840	Solid Waste Consultant	0.00	5,000	5,000
0	674	1,000	821	207-01-00-4841	IT support	0.00	1,100	1,100
1,459	0	0	0	207-01-00-4850	Wetlands Management	0.00	0	0
0	0	1,000	0	207-01-00-4851	Recycling/Solid Waste Program	0.00	2,000	2,000
1,348,213	581,229	644,015	535,081	207-01-00-4852	Contract Operator-Transfer Sta	0.00	653,674	653,674
279,059	919,401	1,046,500	655,049	207-01-00-4853	Contract Operator	0.00	1,036,812	1,036,812
1,648,353	1,513,031	1,716,103	1,198,582		Materials and Services Totals:	0.00	1,716,592	1,716,592
Capital Outlay								
0	0	0	0	207-01-00-5001	Scales Software System-Trashfl	0.00	15,000	15,000
0	0	0	0		Capital Outlay Totals:	0.00	15,000	15,000
Debt Service								
319,547	319,342	323,660	823,660	207-01-00-6010	SPWF-Loan Repayment	0.00	647,320	647,320
319,547	319,342	323,660	823,660		Debt Service Totals:	0.00	647,320	647,320
Transfers								
4,054	3,312	5,990	3,290	207-01-00-4107	PERS Bond	0.00	6,866	6,869
2,085	1,809	3,470	1,807	207-01-00-4108	PERS 822	0.00	4,238	2,765
29,770	42,841	40,183	30,137	207-01-00-4593	Central Administrative Charges	0.00	31,899	31,899
0	0	0	0	207-01-00-5301	Transfer to General Fund	0.00	0	0
4,073	0	0	0	207-01-00-5311	Tipping Fee	0.00	0	0
39,982	47,962	49,644	35,234		Transfers Totals:	0.00	43,004	41,534
Contingencies								
0	0	1,749,974	0	207-01-00-5401	Operating Contingencies	0.00	2,116,339	1,618,997
0	0	200,000	0	207-01-00-5403	Equipment Replacement Reserve	0.00	200,000	200,000
0	0	1,949,974	0		Contingencies Totals:	0.00	2,316,339	1,818,997
<b>2,087,694</b>	<b>1,939,846</b>	<b>4,147,827</b>	<b>2,132,410</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.70</b>	<b>4,895,181</b>	<b>4,395,181</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>57,800</b>	<b>57,800</b>
<b>2,087,694</b>	<b>1,939,846</b>	<b>4,147,827</b>	<b>2,132,410</b>		<b>DEPT EXPENSES</b>	<b>1.70</b>	<b>4,895,181</b>	<b>4,395,181</b>
<b>(2,087,694)</b>	<b>(1,939,846)</b>	<b>(4,147,827)</b>	<b>(2,132,410)</b>		<b>ADMINISTRATION Totals:</b>		<b>(4,837,381)</b>	<b>(4,337,381)</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Household Hazardous Waste</b>								
<b>Expense</b>								
Personal Services								
1,321	0	0	1,394	207-02-00-4090	overtime	0.00	0	0
163	0	0	57	207-02-00-4101	PERS	0.00	0	0
101	0	0	104	207-02-00-4102	FICA Tax	0.00	0	0
1	0	0	1	207-02-00-4105	WBF	0.00	0	0
10	0	0	10	207-02-00-4106	Unemployment Insurance	0.00	0	0
0	0	0	84	207-02-00-4109	PERS	0.00	0	0
1,596	0	0	1,649		Personal Services Totals:	0.00	0	0
Materials and Services								
1,435	1,706	1,600	1,113	207-02-00-4310	Telephone	0.00	1,600	1,600
77	77	200	32	207-02-00-4321	Office Supplies and Expenses	0.00	200	200
0	27	0	522	207-02-00-4350	Equipment	0.00	500	500
0	0	100	0	207-02-00-4360	Professional Supplies	0.00	100	100
0	16	0	0	207-02-00-4516	facility maintenance	0.00	0	0
7,568	6,752	6,000	4,753	207-02-00-4701	Printing and Advertising	0.00	3,000	3,000
33	31	0	0	207-02-00-4711	Vehicle Fuel	0.00	0	0
57,985	54,116	45,900	40,858	207-02-00-4852	Contract Operator-HHW	0.00	50,000	50,000
67,098	62,726	53,800	47,278		Materials and Services Totals:	0.00	55,400	55,400
Transfers								
104	0	0	113	207-02-00-4107	PERS Bond	0.00	0	0
58	0	0	61	207-02-00-4108	PERS 822	0.00	0	0
162	0	0	174		Transfers Totals:	0.00	0	0
<b>68,856</b>	<b>62,726</b>	<b>53,800</b>	<b>49,101</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>55,400</b>	<b>55,400</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>68,856</b>	<b>62,726</b>	<b>53,800</b>	<b>49,101</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>55,400</b>	<b>55,400</b>
<b>(68,856)</b>	<b>(62,726)</b>	<b>(53,800)</b>	<b>(49,101)</b>		<b>Household Hazardous Waste Totals:</b>	<b>0.00</b>	<b>(55,400)</b>	<b>(55,400)</b>
<b>Recycling Program</b>								
Rest Fees, Lic, Perm, Fines,								
1,208	434	1,500	0	207-03-00-3263	Recycling Revenue	0.00	0	0
1,208	434	1,500	0		Rest Fees, Lic, Perm, Fines, Totals:	0.00	0	0
<b>1,208</b>	<b>434</b>	<b>1,500</b>	<b>0</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Expense</b>								
Materials and Services								
131	0	0	0	207-03-00-4310	Telephone	0.00	0	0
131	0	0	0		Materials and Services Totals:	0.00	0	0
<b>131</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,208</b>	<b>434</b>	<b>1,500</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>131</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,078</b>	<b>434</b>	<b>1,500</b>	<b>0</b>		<b>Recycling Program Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>2,666,739</b>	<b>3,175,090</b>	<b>4,201,627</b>	<b>3,237,509</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>4,950,581</b>	<b>4,450,581</b>
<b>2,156,681</b>	<b>2,002,572</b>	<b>4,201,627</b>	<b>2,181,511</b>		<b>FUND EXPENSES</b>	<b>1.70</b>	<b>4,950,581</b>	<b>4,450,581</b>
<b>510,057</b>	<b>1,172,518</b>	<b>0</b>	<b>1,055,999</b>		<b>Solid Waste Fund Transfer Sta. Totals:</b>		<b>0</b>	<b>0</b>

## Road Department - Fund 201

The Road Department is responsible for providing a safe, secure and convenient multi-modal system of roads and bridges with consideration for economic and community development, environmental conservation and emergency preparation through efficient and effective administrative, maintenance and capital improvement programs.

### FY 2016-2017 Highlights and Significant Changes

#### Revenues:

**201-00-00-3082 Transfer / Reimb from Funds. FY17: \$100,000 FY16: 0**

It is proposed that the General Fund transfer \$100,000 in support of the Road Fund.

**201-00-00-3500 ODOT Fund Exchange. FY17: \$556,220 FY16: \$200,000**

An annual allocation of federal STP (Surface Transportation Program) Funds can be reimbursed to the County for project costs at a rate of 94%. This eliminates the need to comply with federal standards, design, and reporting requirements. The current allocation of Federal STP funds is programmed to fund an overlay on sections of Scappoose – Vernonia Road and Apiary Road in the summer of 2016.

**201-00-00-3861 OEM-FEMA Revenue. FY17: \$400,000 FY16: \$0**

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 FY16 with much of the remaining reimbursed in FY17. Some will likely carry over into FY18. 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. 51 specific project sites were identified with regard to the flood of which 35 of those sites are on lower classification roads, and there were about 80 locations where there was blowdown trees due to the windstorm.

**201-00-00-3861 FHA Revenue. FY17: \$1,130,000 FY16: \$0**

The flood damage costs on the major collector and arterial roads is expected to be reimbursed from the Federal Highway Administration

**201-00-01-3004 SDC Restricted Cash Balance. FY17: 0 FY16: \$531,415**

The SDC (System Development Charge) cash balance has been transferred for accounting purposes to the bike, pedestrian, and trail fund. SDC's are restricted for use only on capital improvement projects that increase the capacity of a roadway. The Road Department has been making initial plans for a capacity improvement project on Ross Road.

**201-00-11-3600 Gable Road City Match. FY17: \$212,000 FY16: 0**

Columbia County received notice of award of a grant to reconstruct Gable Road from Highway 30 to Bachelor Flat (Columbia St) Road. The City of St Helens has agreed to contribute to the match for this grant.

**Expenses:****201-01-00-4516 Building Repairs. FY17: \$50,000 FY16: \$15,000**

Material and supply costs to make repairs to Road Department facilities, combined with efforts of Land Development Services maintenance employees.

**201-01-00-5313 Transfer Out. FY17: \$50,000 FY16: \$0**

A transfer of funds to Land Development Services to help pay for building maintenance employees to assist with maintenance of Road Department buildings.

**201-02-00-4602 Asphalt and Oil FY17: \$600,000 FY16: \$670,000**

This item provides for the asphalt purchase for maintenance of County Roads. The previous two year's asphalt purchase was for hot asphalt concrete applied by the crews to various roads. This current year it is planned to place chip seals on sections of Scappoose-Vernonia Road, Pittsburg Road, Canaan Road, Tide Creek Road, Neer City Road, Doan Road, and others, with limited application of hot asphalt concrete. The City of Rainier has also requested the Road Department to place an oil matte on a City Street, cost to be reimbursed by the City. Clatsop County has also agreed to allow us to exchange services in that they will provide a chip spreader and an asphalt distributor for our chip seal program, offset in cost by Columbia County providing centerline striping services.

**201-02-00-4603 Culvert. FY17: \$180,000 FY16: \$30,000**

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

**201-02-00-4622 Engineering and Professional Services. FY17: \$220,000 FY16: \$20,000**

Many of the storm repair projects will require geotechnical, engineering, or other professional services for design of the project.

**201-02-00-4653 ODOT Fund Exchange Program. FY17: \$650,000 FY16: \$200,000**

Overlays on sections of Scappoose-Vernonia Road and Apiary Road

**201-02-00-4654 FEMA / FHWA Contract Work. FY17: \$1,150,000 FY16 \$0**

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

**FY 2016-2017 Anticipated Work:**

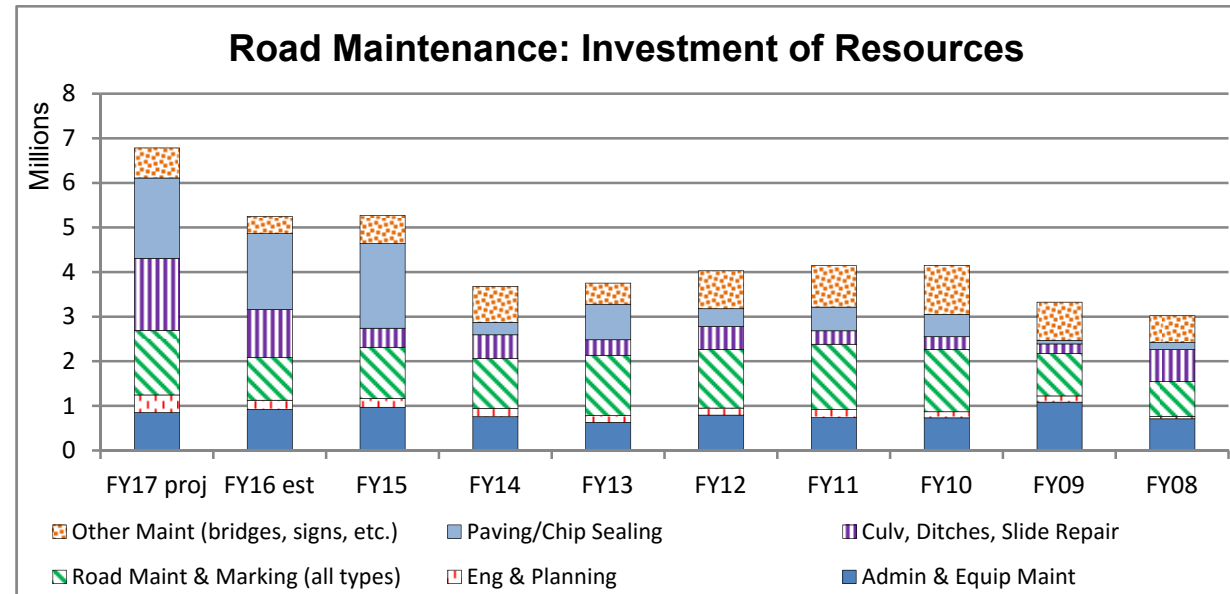
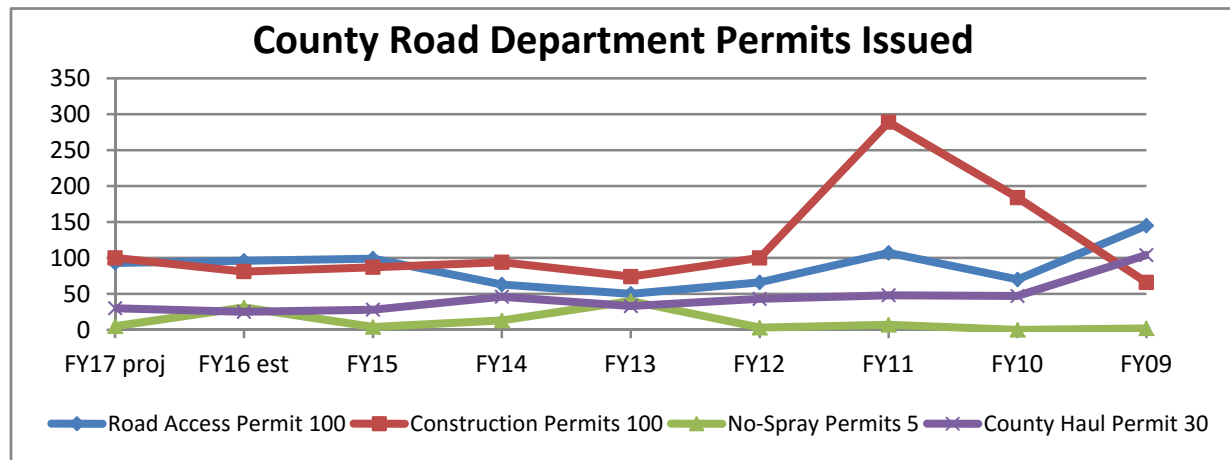
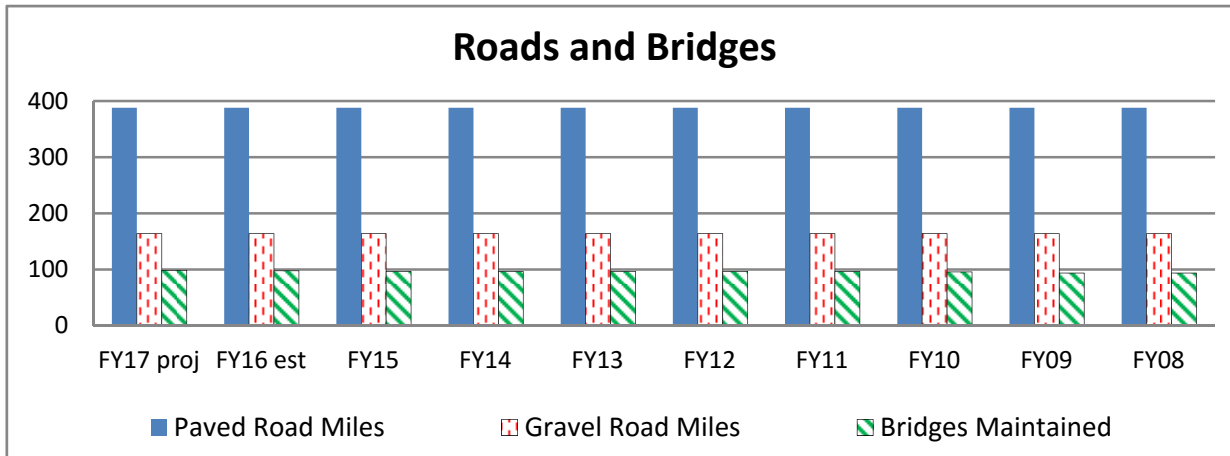
- Pebble Creek Bridge Replacement (Pebble Creek Road)
- Gable Road Reconstruction Project Design Complete
- Asphalt chip sealing program (25 miles) and oil matte for City of Rainier
- Centerline Striping for Columbia County and Clatsop County Roads
- Scappoose – Vernonia Road and Apiary Road contract overlay
- Port Westward (Hermo Road) Reconstruction
- Transportation System Plan Update
- December 2015 Flood Disaster repair projects 80% complete

**FY 2015-2016 Accomplishments:**

- Coon Creek Bridge Replacement
- Hermo Road Construction beginning
- Culvert Replacement on Apiary Road in cooperation with Upper Nehalem Watershed Council
- Asphalt surface patching / paving on County Roads
- Neer City Road Resurfacing
- Weighmaster Program in cooperation with Sheriff
- Vehicle Pool Shed Painting in cooperation with LDS maintenance staff
- Emergency Disaster Response and Repairs

# Road Department Operating Indicators

## Columbia County, Oregon





Columbia County **Road Fund** Account: 201

**Fund Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	1,378,315	2,251,462	2,228,454	1,697,581	1,157,213
<b>Total Beginning Balance</b>	<b>1,378,315</b>	<b>2,251,462</b>	<b>2,228,454</b>	<b>1,697,581</b>	<b>1,157,213</b>
Intergovernmental	5,998,720	4,467,481	4,050,000	4,288,043	3,474,238
Fees, Permits, Fines, Service Charges	376,000	313,535	365,000	378,983	359,395
Other Resources	3,000	21,210	7,500	80,838	103,359
<b>Current Year Restricted</b>	<b>6,377,720</b>	<b>4,802,225</b>	<b>4,422,500</b>	<b>4,747,863</b>	<b>3,936,992</b>
Transfers from County Funds	230,000	120,000	120,000	65,471	184,523
Spec Pymt (from Component Unit)	20,000	15,000	0	0	0
<b>Current Year Other Resources</b>	<b>250,000</b>	<b>135,000</b>	<b>120,000</b>	<b>65,471</b>	<b>184,523</b>
<b>Total Available Resources</b>	<b>8,006,035</b>	<b>7,188,687</b>	<b>6,770,954</b>	<b>6,510,916</b>	<b>5,278,728</b>
<b>Expenditures</b>					
Salary	1,454,467	1,510,412	1,427,278	1,334,393	1,248,512
Benefits	866,005	838,018	857,717	692,600	707,834
PR Transfers (PERS Bond & Reserve)	144,388	181,079	171,208	162,958	159,138
<b>Personnel</b>	<b>2,464,860</b>	<b>2,529,509</b>	<b>2,456,203</b>	<b>2,189,951</b>	<b>2,115,484</b>
Materials & Services	4,030,338	2,132,046	2,415,117	1,866,947	1,252,381
<b>Program Budget</b>	<b>6,495,198</b>	<b>4,661,555</b>	<b>4,871,320</b>	<b>4,056,898</b>	<b>3,367,865</b>
Capital	397,500	371,263	282,000	30,187	33,250
Debt	0	0	0	0	0
Transfers Out (admin alloc)	245,922	206,578	206,578	178,869	176,336
Transfers Out (fund pymts)	50,000	570,976	600	0	4,639
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>7,188,620</b>	<b>5,810,372</b>	<b>5,360,499</b>	<b>4,265,954</b>	<b>3,582,090</b>
Fund Contingency	817,416	0	1,410,455	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>8,006,035</b>	<b>5,810,372</b>	<b>6,770,954</b>	<b>4,265,954</b>	<b>3,582,090</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>1,378,315</b>	<b>0</b>	<b>2,244,962</b>	<b>1,696,638</b>
<b>No Mos Operating Reserve*</b>	1.54	3.69	3.6	6.92	6.35

**Authorized Positions - Full Time Equivalents**

FY17	21.50
FY16	21.50
FY15	23.00
FY14	21.00
FY13	23.00 Layoffs required
FY12	25.50
FY11	25.50

# Fund Balance Analysis and Trends

## Roads

## Fund 201

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources." Starting in FY17, SDC reserves will be held in 301 Fund.

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	130,000	138,966	120,020	129,633	152,377	138,000
Assigned	0	0	53,949	0	0	0
Restricted Fund Program Resources	1,248,315	1,576,020	1,069,468	642,288	76,746	75,958
Grant or Special Purpose (SDCs)	0	536,476	454,143	385,292	335,198	278,445
<b>Total Fund Balance</b>	<b>1,378,315</b>	<b>2,251,462</b>	<b>1,697,581</b>	<b>1,157,213</b>	<b>564,320</b>	<b>492,403</b>
<b>Ending Fund Balance</b>	<b>817,416</b>	<b>1,378,315</b>	<b>2,251,462</b>	<b>1,697,581</b>	<b>1,157,213</b>	<b>564,320</b>

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

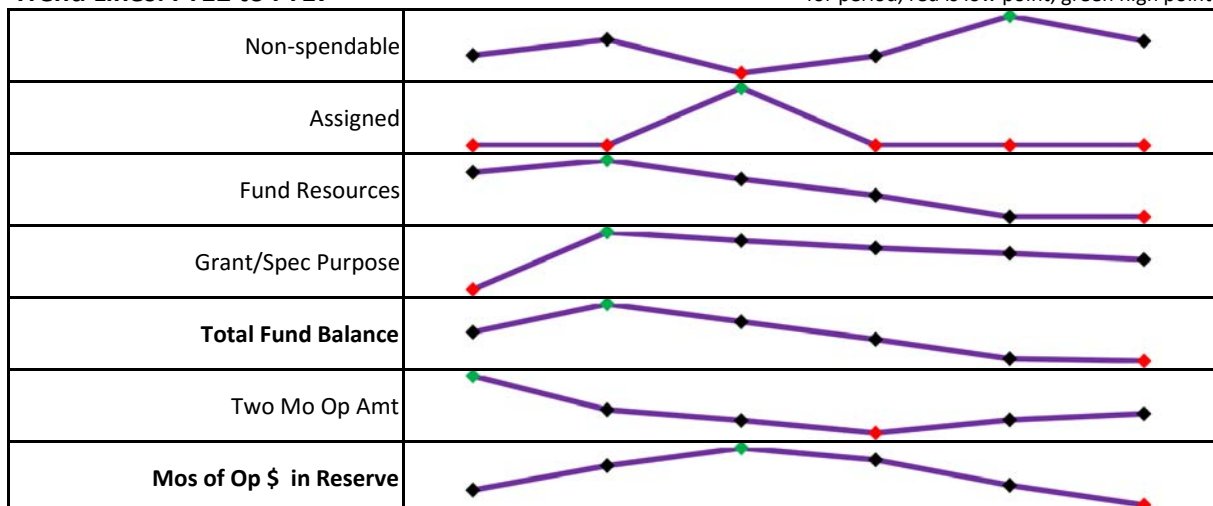
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	1,058,468	746,746	648,990	533,548	654,489	711,452
Months of Operating \$ in Reserve	1.54	3.69	5.29	4.21	1.96	0.22
<b>Compliant with Policy?</b>	<b>no</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>no</b>	<b>no</b>
Operating Reserve Trend	Declining	Declining	Improving	Improving	Improving	Declining

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

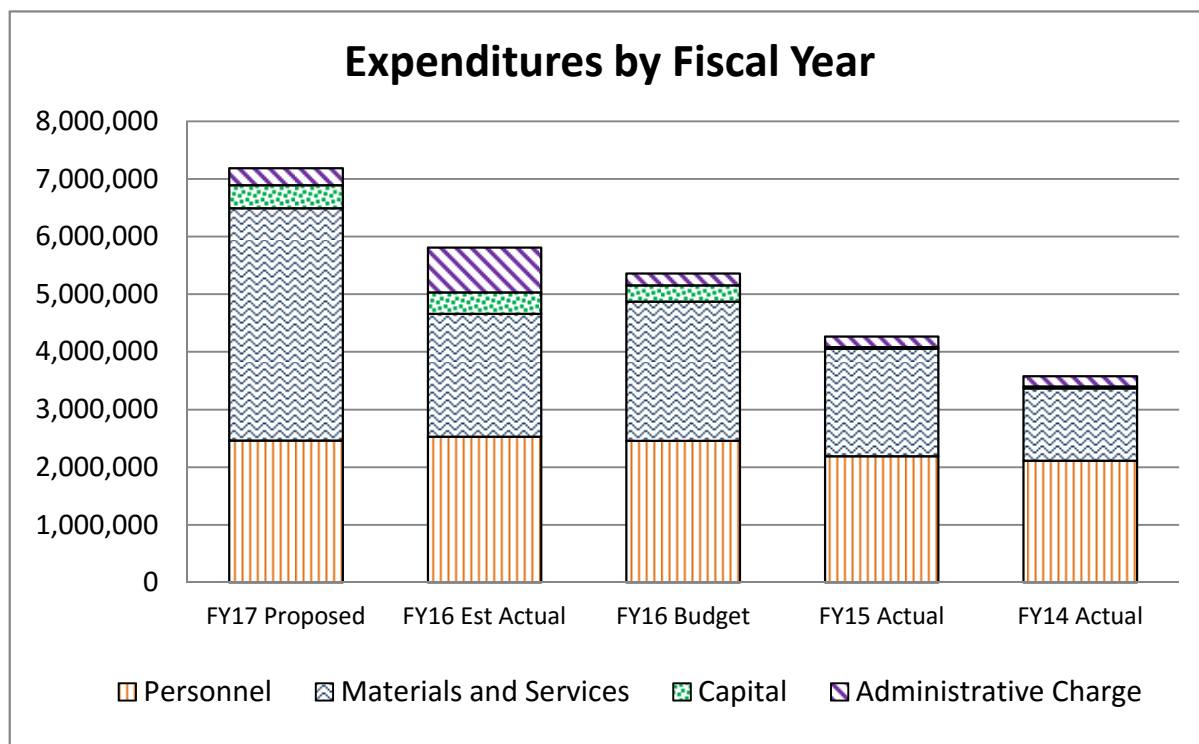
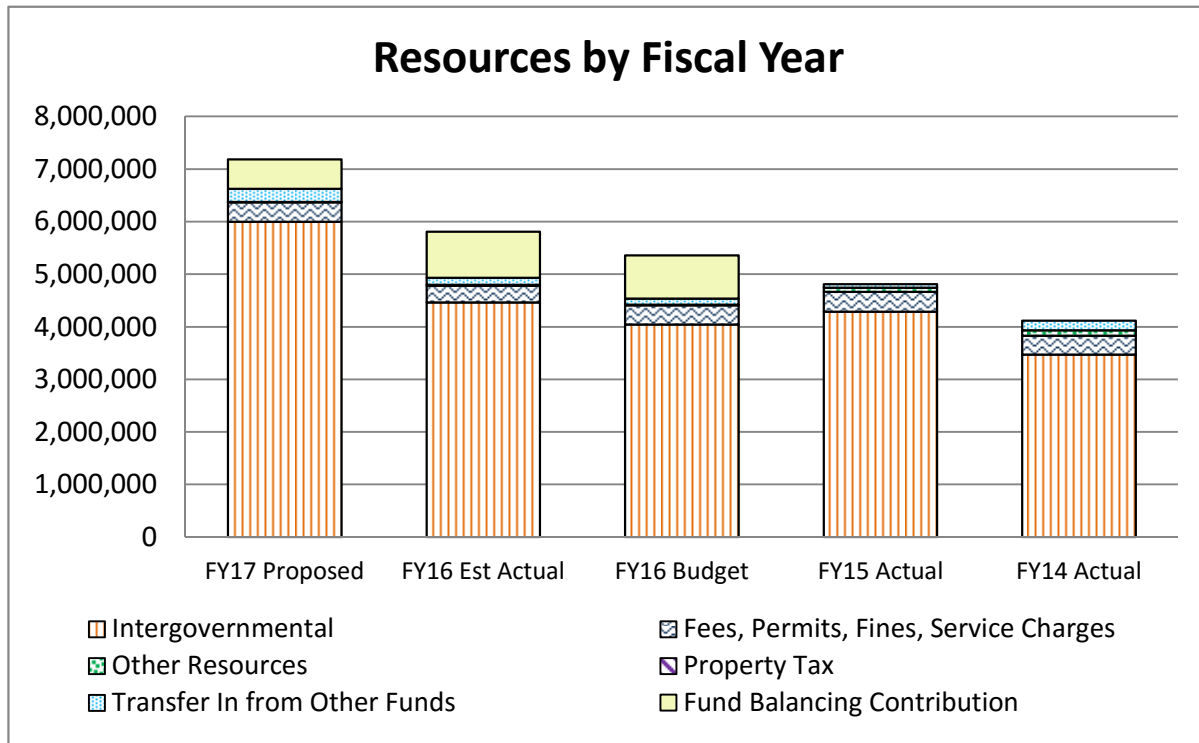
	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>1.77</b>	<b>2.36</b>	<b>4.22</b>	<b>3.30</b>	<b>2.41</b>	<b>0.23</b>

### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts Road Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Road Fund</b>								
Restricted Fund Balance								
0	53,949	0	0	201-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
642,288	1,069,468	1,577,039	1,576,020	201-00-00-3004	Restricted Cash Bal	0.00	796,531	1,248,316
129,633	120,020	120,000	138,966	201-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	130,000	130,000
385,292	454,143	531,415	536,476	201-00-01-3004	SDC Restricted Cash Bal	0.00	915,889	0
1,157,213	1,697,581	2,228,454	2,251,462		Restricted Fund Balance Totals:	0.00	1,842,420	1,378,316
Rest Fees, Lic, Perm, Fines,								
8,436	3,082	6,000	0	201-00-00-3032	St Helens UG Area	0.00	0	0
28,770	39,442	30,000	30,128	201-00-00-3033	SDC-District 1	0.00	35,000	35,000
11,363	16,920	10,000	13,635	201-00-00-3034	SDC-District 2	0.00	13,000	13,000
6,818	4,545	3,000	4,545	201-00-00-3035	SDC-District 3	0.00	3,000	3,000
11,363	15,908	6,000	15,908	201-00-00-3036	SDC-District 4	0.00	10,000	10,000
257,157	261,148	275,000	209,386	201-00-00-3060	Aggregate Mining Fees	0.00	280,000	280,000
35,490	37,940	35,000	28,340	201-00-00-3250	Permits	0.00	35,000	35,000
359,395	378,983	365,000	301,940		Rest Fees, Lic, Perm, Fines, Totals:	0.00	376,000	376,000
Restr Fed Grant/Donation								
18,756	75,283	0	0	201-00-00-3860	OEM-FEMA Revenue	0.00	400,000	400,000
0	0	0	0	201-00-00-3861	FHA Revenue	0.00	1,130,000	1,130,000
0	4,342	0	0	201-00-00-3865	Fed Funds thru ODOT	0.00	0	0
18,756	79,625	0	0		Restr Fed Grant/Donation Totals:	0.00	1,530,000	1,530,000
Restr State/ Local Govt Grant/								
3,449,384	3,530,610	3,850,000	2,414,487	201-00-00-3070	State Motor Vehicle Apportion	0.00	3,700,000	3,700,000
0	677,808	200,000	0	201-00-00-3500	ODOT Fund Exchange	0.00	556,220	556,220
6,098	0	0	0	201-00-00-3613	State Grant - IFA	0.00	0	0
0	0	0	0	201-00-11-3600	Gable Rd City Match	0.00	212,500	212,500
3,455,482	4,208,418	4,050,000	2,414,487		Restr State/ Local Govt Grant/ Totals:	0.00	4,468,720	4,468,720
Restr Private Grant/Donation								
0	0	0	234,185	201-00-10-3600	Apiary Rd Project Grant	0.00	0	0
0	0	0	234,185		Restr Private Grant/Donation Totals:	0.00	0	0
Rest Interfund Transf/Intrnl S								
99,292	106,496	110,000	0	201-00-00-3080	Transfer from GF (LDS-49)	0.00	0	120,000
0	0	0	0	201-00-00-3082	Transfer/Reimb from Funds	0.00	350,000	100,000
53,949	(53,949)	0	0	201-00-00-3086	PERS Reserve	0.00	0	0
31,282	12,925	10,000	0	201-00-00-3252	Park Fund Service Fees	0.00	10,000	10,000
0	0	0	34,500	201-00-10-3082	Apiary Rd Project Transfer	0.00	0	0
184,523	65,471	120,000	34,500		Rest Interfund Transf/Intrnl S Totals:	0.00	360,000	230,000
Other Resources (Restr)								
3,003	4,065	2,500	3,612	201-00-00-3020	Interest on Investments	0.00	3,000	3,000
28,432	58,409	0	7,100	201-00-00-3100	Refund of Expenses	0.00	0	0
1,531	3,335	0	0	201-00-00-3110	Insurance Expense Reimburse	0.00	0	0
51,988	1,146	1,000	8,674	201-00-00-3120	Miscellaneous Income	0.00	0	0
0	8,879	1,000	0	201-00-00-3121	Sale of Rock and Materials	0.00	0	0
16,302	2,566	1,000	864	201-00-00-3122	Sale of Materials	0.00	0	0
2,103	2,437	2,000	2,075	201-00-01-3020	SDC Roads Interest	0.00	2,500	0
103,359	80,838	7,500	22,325		Other Resources (Restr) Totals:	0.00	5,500	3,000
Special Payments								
0	0	0	0	201-00-00-3098	Funds from Component Unit	0.00	0	20,000
0	0	0	0		Special Payments Totals:	0.00	0	20,000
<b>5,278,728</b>	<b>6,510,916</b>	<b>6,770,954</b>	<b>5,258,899</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>8,582,640</b>	<b>8,006,036</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
<b>Road Administrative</b>								
Personal Services								
117,514	120,792	157,663	92,673	201-01-00-4002	Director, Public Works	1.00	187,331	185,540
65,168	68,784	72,405	55,584	201-01-00-4021	Engineering Coordinator	1.00	76,090	75,277
59,853	62,814	65,981	49,375	201-01-00-4047	Office Manager	1.00	69,347	68,595
23,318	35,332	37,173	27,992	201-01-00-4054	Office Specialist	1.00	39,062	38,636
67,475	70,273	74,784	55,470	201-01-00-4058	Transportation Planner	1.00	77,109	76,286
0	0	23,558	17,801	201-01-00-4062	Weighmaster	0.50	25,451	25,451
3,825	5,998	5,000	10,121	201-01-00-4090	Overtime Pay	0.00	8,000	8,000
0	0	0	0	201-01-00-4091	Overtime-Flood	0.00	0	0
43,579	49,949	65,404	25,686	201-01-00-4101	PERS ER	0.00	40,978	40,565
25,704	27,126	33,397	22,972	201-01-00-4102	FICA Tax	0.00	36,903	36,551
2,609	409	5,474	2,711	201-01-00-4103	Workers' Compensation Ins.	0.00	4,112	4,076
80,898	90,602	109,133	72,647	201-01-00-4104	Insurance Benefits	0.00	104,668	104,668
129	114	179	117	201-01-00-4105	WBF	0.00	241	239
1,913	(5,943)	4,366	2,435	201-01-00-4106	Unemployment Insurance	0.00	2,412	2,389
0	0	0	17,470	201-01-00-4109	PERS EE 6%	0.00	27,416	27,140
491,985	526,249	654,518	453,052		Personal Services Totals:	5.50	699,120	693,411
Materials and Services								
6,095	7,089	6,000	4,895	201-01-00-4310	Telephone	0.00	6,500	6,500
1,190	0	0	65	201-01-00-4311	Cellular Phones	0.00	400	400
203	275	300	160	201-01-00-4320	Postage	0.00	300	300
4,089	4,630	4,000	3,128	201-01-00-4321	Office Supplies	0.00	4,000	4,000
205	769	600	356	201-01-00-4322	Off. Mach. Contract & Repairs	0.00	1,000	1,000
345	3,861	300	6,652	201-01-00-4330	Mobile Radio	0.00	4,000	4,000
0	0	400	0	201-01-00-4336	Furniture	0.00	1,000	1,000
0	2,452	1,000	381	201-01-00-4350	Janitorial Equipment	0.00	1,000	1,000
16,232	15,378	15,000	12,280	201-01-00-4511	Electricity	0.00	17,000	17,000
8,309	7,955	8,000	6,295	201-01-00-4512	Natural Gas	0.00	8,000	8,000
6,466	7,329	7,000	5,649	201-01-00-4513	Water	0.00	7,200	7,200
3,421	3,711	3,500	2,506	201-01-00-4514	Garbage Service	0.00	6,000	6,000
2,880	3,020	3,000	2,100	201-01-00-4515	Janitorial Service	0.00	3,100	3,100
7,956	14,862	15,000	10,540	201-01-00-4516	Building Repairs	0.00	100,000	50,000
1,107	1,314	1,000	1,002	201-01-00-4521	Computer Supplies	0.00	1,000	1,000
0	0	0	0	201-01-00-4522	Small Equipment	0.00	0	0
3,959	3,009	2,000	1,076	201-01-00-4531	Computers	0.00	2,000	2,000
48,797	59,783	67,517	57,332	201-01-00-4588	Property/Liability Ins.Road	0.00	63,638	63,638
35	0	0	0	201-01-00-4594	Refund	0.00	0	0
44	499	200	0	201-01-00-4701	Advertising	0.00	500	500
0	36	0	66	201-01-00-4705	Bank Charges	0.00	0	0
642	1,618	600	215	201-01-00-4710	Mileage	0.00	600	600
7,255	7,558	7,000	3,254	201-01-00-4720	Conferences and Training	0.00	7,000	7,000
830	830	1,000	880	201-01-00-4730	Membership Dues	0.00	1,000	1,000
0	6,500	0	0	201-01-00-4844	Workcrew Fee	0.00	0	0
120,061	152,478	143,417	118,832		Materials and Services Totals:	0.00	235,238	185,238
Capital Outlay								
0	0	0	268,685	201-00-10-5010	Apiary Rd Project Outlays	0.00	0	0
0	0	0	0	201-00-11-5010	Gable Road Improvement	0.00	212,500	212,500
0	0	2,000	66	201-01-00-5017	Mobile Radio	0.00	0	0
0	0	2,000	268,751		Capital Outlay Totals:	0.00	212,500	212,500
Transfers								
27,547	29,091	33,159	22,637	201-01-00-4107	PERS Bond	0.00	32,571	32,586
14,086	15,903	19,209	12,811	201-01-00-4108	PERS 822	0.00	20,105	13,118
176,336	178,869	206,578	154,934	201-01-00-4593	Admin Allocation (Gen Fund)	0.00	245,922	245,922
228	0	600	0	201-01-00-5311	Tipping fees	0.00	0	0
975	0	3,200	0	201-01-00-5312	Work Crew Fees	0.00	0	0
0	0	0	34,500	201-01-00-5313	Transfer Out	0.00	0	50,000
1,918	0	0	0	201-01-00-5314	LDS fees & pymts	0.00	0	0
221,089	223,863	262,746	224,882		Transfers Totals:	0.00	298,598	341,626

**FY17 Proposed Budget Detail Report**

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2014	2015	2016	2016	Account	Description	2017	2017	2017
Actual	Actual	Adopted	YTD			FTE	Requested	Proposed
0	0	1,210,455	0	201-01-00-5401	Contingencies			
0	0	200,000	0	201-01-00-5403	Operating Contingencies	0.00	1,054,226	817,416
0	0	1,410,455	0		Reserves-Next Fiscal Year	0.00	0	0
					Contingencies Totals:	0.00	1,054,226	817,416
<b>833,135</b>	<b>902,589</b>	<b>2,473,136</b>	<b>1,065,517</b>		<b>EXPENDITURES TOTALS:</b>	<b>5.50</b>	<b>2,499,683</b>	<b>2,250,191</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>833,135</b>	<b>902,589</b>	<b>2,473,136</b>	<b>1,065,517</b>		<b>DEPT EXPENSES</b>	<b>5.50</b>	<b>2,499,683</b>	<b>2,250,191</b>
<b>(833,135)</b>	<b>(902,589)</b>	<b>(2,473,136)</b>	<b>(1,065,517)</b>		<b>Road Administrative Totals:</b>		<b>(2,499,683)</b>	<b>(2,250,191)</b>
<b>Expense</b>						<b>Road Maintenance</b>		
					Personal Services			
223,593	229,772	230,855	178,448	201-02-00-4019	District Supervisor	3.00	234,582	232,045
55,940	57,432	52,877	44,987	201-02-00-4059	Crew Leadworker	1.00	55,557	54,954
51,741	53,449	57,106	43,113	201-02-00-4061	Sign Maintenance Worker	1.00	54,642	54,059
187,438	243,757	265,751	199,393	201-02-00-4062	Road Maintenance Worker II	5.00	262,919	260,097
229,527	193,633	195,896	146,862	201-02-00-4063	Road Maintenance Worker I	4.00	184,059	182,104
65,110	91,990	80,000	109,936	201-02-00-4090	Overtime	0.00	90,000	90,000
0	0	0	0	201-02-00-4091	Overtime-Flood	0.00	0	0
106,410	117,246	122,244	56,571	201-02-00-4101	PERS ER	0.00	64,712	64,062
62,268	64,347	67,510	53,780	201-02-00-4102	FICA Tax	0.00	67,455	66,804
32,654	29,581	62,486	31,308	201-02-00-4103	Workers' Compensation Ins.	0.00	39,340	38,919
278,399	282,284	302,862	223,459	201-02-00-4104	Insurance Benefits	0.00	346,828	346,828
412	321	456	335	201-02-00-4105	WBF	0.00	441	437
4,947	(16,616)	8,825	5,734	201-02-00-4106	Unemployment Insurance	0.00	4,409	4,366
0	0	0	43,481	201-02-00-4109	PERS EE 6%	0.00	52,906	52,396
1,298,440	1,347,197	1,446,868	1,137,406		Personal Services Totals:	14.00	1,457,849	1,447,070
					Materials and Services			
6,467	0	3,500	0	201-02-00-4522	Small Equipment	0.00	3,000	3,000
188,669	132,972	180,000	134,855	201-02-00-4601	Rock and Gravel	0.00	200,000	200,000
201,595	576,065	670,000	635,089	201-02-00-4602	Asphalt and Oil	0.00	850,000	600,000
18,061	11,630	30,000	533	201-02-00-4603	Culvert	0.00	180,000	180,000
34,022	22,764	45,000	27,278	201-02-00-4604	Road Supplies	0.00	45,000	45,000
8,494	29,596	45,000	0	201-02-00-4605	Spray Supplies and Contracts	0.00	40,000	40,000
201,055	52,907	140,000	57,353	201-02-00-4607	Road Striping	0.00	140,000	140,000
9,607	25,218	30,000	11,285	201-02-00-4609	Equipment Rental	0.00	30,000	30,000
0	1,900	100,000	302,525	201-02-00-4619	Contract Road Repairs	0.00	4,000	4,000
0	1,679	0	446	201-02-00-4620	Bridge Supplies	0.00	5,000	5,000
37,860	45,142	70,000	35,602	201-02-00-4621	Bridge Contracts	0.00	60,000	60,000
20,156	16,687	20,000	4,613	201-02-00-4622	Engineering & Prof. Services	0.00	220,000	220,000
12,454	32,265	30,000	24,222	201-02-00-4627	Sign Supplies	0.00	30,000	30,000
850	850	0	0	201-02-00-4650	Port Westward Access	0.00	0	0
0	296,870	200,000	0	201-02-00-4653	ODOT Fund Exchange Program	0.00	650,000	650,000
0	0	0	0	201-02-00-4654	FEMA / FHWA Contract Work	0.00	1,150,000	1,150,000
3,844	3,828	4,000	2,211	201-02-00-4687	Physical Exams	0.00	4,000	4,000
0	0	6,000	0	201-02-00-4691	Government Trapper	0.00	6,000	6,000
14,260	86,181	80,000	85,671	201-02-00-4841	Contract Temporary Services	0.00	110,000	110,000
0	0	250,000	0	201-02-01-4619	Contract Road Repairs	0.00	0	0
757,395	1,336,554	1,903,500	1,321,681		Materials and Services Totals:	0.00	3,727,000	3,477,000
					Capital Outlay			
0	8,187	80,000	88,693	201-02-00-5031	Pickup Truck	0.00	35,000	35,000
33,250	22,000	200,000	0	201-02-00-5032	Tractor/Trailer	0.00	200,000	150,000
33,250	30,187	280,000	88,693		Capital Outlay Totals:	0.00	235,000	185,000
					Transfers			
69,200	70,104	67,028	56,170	201-02-00-4107	PERS Bond	0.00	62,852	62,910
35,553	38,279	38,829	31,886	201-02-00-4108	PERS 822	0.00	38,797	25,325
575	0	0	0	201-02-00-5314	LDS & Assessor Payments	0.00	0	0
105,327	108,382	105,858	88,056		Transfers Totals:	0.00	101,650	88,234
<b>2,194,412</b>	<b>2,822,320</b>	<b>3,736,225</b>	<b>2,635,837</b>		<b>EXPENDITURES TOTALS:</b>	<b>14.00</b>	<b>5,521,499</b>	<b>5,197,305</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>2,194,412</b>	<b>2,822,320</b>	<b>3,736,225</b>	<b>2,635,837</b>		<b>DEPT EXPENSES</b>	<b>14.00</b>	<b>5,521,499</b>	<b>5,197,305</b>
<b>(2,194,412)</b>	<b>(2,822,320)</b>	<b>(3,736,225)</b>	<b>(2,635,837)</b>		<b>Road Maintenance Totals:</b>		<b>(5,521,499)</b>	<b>(5,197,305)</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
<b>Road Shop</b>								
Personal Services								
56,433	61,562	59,879	44,965	201-03-00-4060	Mechanic	1.00	60,112	59,467
40,974	31,847	38,351	32,407	201-03-00-4064	Lube Service Worker	1.00	38,373	37,957
602	6,959	10,000	4,222	201-03-00-4090	Overtime	0.00	6,000	6,000
13,000	11,330	15,074	6,601	201-03-00-4101	PERS ER	0.00	8,418	8,331
7,490	7,480	8,280	6,041	201-03-00-4102	FICA Tax	0.00	7,993	7,912
2,046	1,862	3,595	3,581	201-03-00-4103	Workers' Compensation Ins.	0.00	2,218	2,194
44,744	35,218	47,283	35,188	201-03-00-4104	Insurance Benefits	0.00	51,356	51,356
53	37	65	46	201-03-00-4105	WBF	0.00	52	52
578	(2,747)	1,082	631	201-03-00-4106	Unemployment Insurance	0.00	522	517
0	0	0	4,896	201-03-00-4109	PERS EE 6%	0.00	6,269	6,205
165,920	153,548	183,610	138,578		Personal Services Totals:	2.00	181,313	179,990
Materials and Services								
8,565	8,077	10,000	3,696	201-03-00-4350	Clothing and Cleaning	0.00	8,100	8,100
47,036	55,731	45,000	38,809	201-03-00-4629	Shop Supplies and Tools	0.00	50,000	50,000
329	0	0	1,120	201-03-00-4634	Equip Repairs & Maintenance	0.00	0	0
26,897	46,699	25,000	30,929	201-03-00-4635	Tires and Repairs	0.00	35,000	35,000
0	0	0	0	201-03-00-4636	Gas, Oil, and Diesel	0.00	0	0
173,106	140,777	175,000	73,235	201-03-00-4711	Vehicle Fuel	0.00	150,000	150,000
0	694	0	0	201-03-00-4713	Vehicle Leases	0.00	0	0
118,797	119,312	110,000	100,223	201-03-00-4714	Vehicle Maintenance	0.00	125,000	125,000
196	125	0	7	201-03-00-4715	Vehicle Expense	0.00	0	0
374,925	371,415	365,000	248,019		Materials and Services Totals:	0.00	368,100	368,100
Transfers								
8,442	6,165	8,221	6,335	201-03-00-4107	PERS Bond	0.00	7,448	7,451
4,311	3,416	4,762	3,590	201-03-00-4108	PERS 822	0.00	4,597	2,999
12,754	9,581	12,983	9,925		Transfers Totals:	0.00	12,045	10,450
<b>553,599</b>	<b>534,544</b>	<b>561,592</b>	<b>396,521</b>		<b>EXPENDITURES TOTALS:</b>	<b>2.00</b>	<b>561,458</b>	<b>558,540</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>553,599</b>	<b>534,544</b>	<b>561,592</b>	<b>396,521</b>		<b>DEPT EXPENSES</b>	<b>2.00</b>	<b>561,458</b>	<b>558,540</b>
<b>(553,599)</b>	<b>(534,544)</b>	<b>(561,592)</b>	<b>(396,521)</b>		<b>Road Shop Totals:</b>		<b>(561,458)</b>	<b>(558,540)</b>
<b>5,278,728</b>	<b>6,510,916</b>	<b>6,770,954</b>	<b>5,258,899</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>8,582,640</b>	<b>8,006,036</b>
<b>3,581,147</b>	<b>4,259,454</b>	<b>6,770,954</b>	<b>4,097,875</b>		<b>FUND EXPENSES</b>	<b>21.50</b>	<b>8,582,640</b>	<b>8,006,036</b>
<b>1,697,581</b>	<b>2,251,462</b>	<b>0</b>	<b>1,161,024</b>		<b>Road Fund Totals:</b>		<b>0</b>	<b>0</b>

## Sheriff's Office – Jail Fund 220-00

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



## FY 2016-2017 Highlights and Significant Changes

With the jail getting close to full-staffing, the ongoing challenge is keeping it staffed with the right people. Occasional attrition keeps the hiring challenge before us and the need to continue recruiting. Even though we still remain in a recruiting mode, we have been able to make our jail capable of holding 100 local inmates in and a significant number of federal prisoners who continue to help us make the jail more affordable to local taxpayers.

Thanks to the generous gift of a trained, drug-sniffing canine from the City of Clatskanie, we will begin deploying a narcotics canine in our jail on a regular basis. The dog will be handled by a corrections deputy, who will also be made available, when possible to the newly re-constituted Columbia Enforcement Narcotics Team on those occasions when the use of a narcotics canine officer is helpful to an investigation (see comments under Fund 100-06 Narrative).



### Hiring & Recruiting:

We continue to look for the best and brightest to help fill up our contingency of staff in the jail. Our hope is to fill all of the vacancies and get the rest of the positions filled and through the academy—and certified—by the end of the 2017 fiscal year.

### Training:

We are confident, especially with the addition of Training Bulletins through our risk management policy vendor, that all of our deputies will complete their required 40 hours of training.

We have selected a handler for our new Drug K9. We hope to have the K9 and the handler fully trained and certified by the beginning of the fiscal year.

We are in the process of updating our Corrections Emergency Response Team (CERT) policy. We have worked closely with Clackamas County Sheriff's Office and Multnomah County Sheriff's Office to develop a selection process. Both counties have invited our team, once selected, to join their CERT teams for some joint training sessions. Our goal is to have a CERT team selected and trained to respond to any emergency by the middle of the fiscal year.

In 2015/2016 the Columbia County Jail hosted a Train the Trainer class for Taser. By hosting the class we were allowed to send two deputies to become Certified CEW trainers free of charge. We sent a Dual Certified deputy to the hosted training and we are going to send a Corrections Deputy to a training early in the 2016/2017 fiscal year.

#### Equipment:

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

In 2015/2016 we upgraded to a hybrid DVR system for our jail surveillance cameras. The new hybrid DVRs will work with analog cameras and digital cameras. It also increased our overall capacity to add additional cameras. Our goal is to get as much life as possible out of our existing analog cameras and to add new digital cameras to cover blind spots now that we have the added capacity.

#### Inmate Programs:

We are actively recruiting a volunteer to lead AA/NA meetings. Our hope is to have a dedicated volunteer consistently hold these meetings twice a week.

We are working with a couple of companies to offer a continued education program for all interested inmates. This will be primarily for inmates, over the age of 21, who want to earn their GED. We currently have a program offered by the school district for inmates 21 years old and under.

We will also begin the process to integrate inmate communications that will streamline this aspect of inmate programs through the Inmate Phone System, Video Visitation and an Inmate Tablet System. The Video Visitation will be offered in addition to our current Inmate Visiting Program. It should be very convenient for those inmates who have family and friends who have to travel a significant distance to participate in our current visiting program. The Inmate Tablet System will hopefully provide religious and educational programming free of charge. It is all part of our effort to help inmates integrate back into society in a manner that reduces the likelihood of them returning to jail in the future.

## **FY 2015-2016 Accomplishments**

#### Training:

In 2015/2016 all of our deputies completed their required 40 hours of training. Prior to the passing of the levy we did not have the funds to pay for outside training or to pay overtime to cover the post of a deputy while he or she was at training. In 2014 our deputies averaged approximately 26 hours of training each. With the addition of training bulletins from our risk management policy vendor, we have added tens of hours of additional training per employee per year.

Three deputies completed a 40 hour Field Training Officer course to help with the training of our new deputies. This training was in addition to their required training on Use of Force, Firearms Qualifications and PREA.

We have had six deputies successfully graduate from the Basic Corrections Academy. Four of them have completed their post academy training and have received their Basic Corrections Certificate. The other two are on track to earn their certificates.

One deputy completed (and passed all required testing) a 24 hour course (16 hours classroom plus 8 hours home study) to become our Certified CPR/First Aid Instructor.

One deputy completed all of the course work and passed the test to become a Notary. With the increase in the number of inmates we hold we have gone from notarizing documents for inmates approximately once a week to almost once a day.

#### Inmate Programs:

We have doubled our Mental Health Provider hours. This has been very helpful as we have seen a significant rise in the number of inmates being housed with serious mental health issues.

Our Religious Services Volunteer is now performing quarterly baptismal services. This is something we couldn't do before the levy because we didn't have enough staff to provide the required security.

Through our contacted food provider we have started an Inmate Worker Training Program. The program has two phases. Phase 1 covers basic food safety and sanitation regulations. After completing Phase 1 the inmate receives a Certificate of Completion and is eligible to move onto Phase 2. Phase 2 is a detailed training course covering all things related to food preparation. After successfully completing Phase 2 the inmate receives another Certificate of Completion, a detailed report showing all of the skills learned that can be provided to a potential employer and becomes eligible to receive an Oregon Food Handlers Card. There is written exam at the end of each phase.

#### 2015 Jail Stats -

- Total bookings: 2382
 

Males: 1894	Females: 488	Juveniles: 0
Veterans: 84	SB1145: 107	
- 168 inmates posted bail. Total bail posted: \$271,395.
- 97 inmates were Force Released. The last Force Release was on March 12, 2015.
- 18 inmates were furloughed to Work Crew.
- 27 inmates were furloughed to treatment.
- 5 inmates were approved for work release.

We provided 154 educational hours. One inmate earned her high school diploma and one inmate earned a GED.

We had 14 inmate on inmate assaults, including one PREA violation.

We had 2 inmate on staff assaults. One of which was prosecuted in federal court resulting in a 10 years prison sentence for the inmate.

Columbia County

Jail Operations Fund

Account: 220

Fund Budget Summary					
	FY17	FY16	FY16	FY15	FY14*
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	1,998,372	1,919,552	1,158,992	0	200,000
<b>Total Beginning Balance</b>	<b>1,998,372</b>	<b>1,919,552</b>	<b>1,158,992</b>	<b>0</b>	<b>200,000</b>
Property Tax	2,430,250	2,401,459	2,463,471		
Intergovernmental	0	0	30,000	0	31,928
Fees, Permits, Fines, Service Charges	1,615,000	1,755,613	1,657,700	0	2,364,883
Other Resources	3,700	5,683	2,300	0	88
<b>Current Year Restricted</b>	<b>4,055,950</b>	<b>4,162,755</b>	<b>4,153,471</b>	<b>0</b>	<b>2,396,899</b>
General Fund Balancing				1,464,007	736,183
Transfers from County Funds	1,374,469	1,369,494	1,387,506	0	306,231
<b>Current Year Other Resources</b>	<b>1,374,469</b>	<b>1,369,494</b>	<b>1,387,506</b>	<b>1,464,007</b>	<b>1,042,414</b>
<b>Total Available Resources</b>	<b>7,428,791</b>	<b>7,451,801</b>	<b>6,699,968</b>	<b>1,464,007</b>	<b>3,639,313</b>
 <b>Expenditures</b>					
Salary	2,056,180	1,948,141	1,918,766	0	1,377,709
Benefits	992,849	786,015	1,055,295	0	702,191
PR Transfers (PERS Bond & Reserve)	186,775	197,402	202,053	0	167,345
<b>Personnel</b>	<b>3,235,804</b>	<b>2,931,558</b>	<b>3,176,115</b>	<b>0</b>	<b>2,247,245</b>
Materials & Services	1,774,569	1,396,495	1,676,266	0	1,210,411
<b>Program Budget</b>	<b>5,010,373</b>	<b>4,328,053</b>	<b>4,852,380</b>	<b>0</b>	<b>3,457,655</b>
Capital	430,000	845,072	805,500	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	393,655	287,304	287,304	0	181,658
Transfers Out (fund pymts)	0	0	0	1,464,007	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>5,834,028</b>	<b>5,460,429</b>	<b>5,945,184</b>	<b>1,464,007</b>	<b>3,639,313</b>
Fund Contingency	1,594,763	0	754,785	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>7,428,791</b>	<b>5,460,429</b>	<b>6,699,968</b>	<b>1,464,007</b>	<b>3,639,313</b>
Ending Fund Balance	0	1,991,372	0	0	0
No Mos Operating Reserve	3.97	5.79	1.95		0

\* 100-08 Jail Dept Data for comparison only

**Authorized Positions - Full Time Equivalents**

FY17 (no Sheriff's Office furlough)	34.85
FY16 (no Sheriff's Office furlough)	32.28 Staffing up process with Levy
FY15 (no Sheriff's Office furlough)	27.20 Staffing up process with Levy
FY14 (no Sheriff's Office furlough)	21.40 no CoLA
FY13 (no Sheriff's Office furlough)	21.40 Layoffs required; no CoLA)
FY12 (no Sheriff's Office furlough)	26.20 no CoLA
FY11 (no Sheriff's Office furlough)	26.98

# Fund Balance Analysis and Trends

## 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."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	5,000	1,400	0	NA	NA	NA
Assigned	0	0	0	NA	NA	NA
Restricted Fund Program Resources	1,988,372	1,916,752	0	NA	NA	NA
Grant or Special Purpose	0	0	0	NA	NA	NA
<b>Total Fund Balance</b>	<b>1,993,372</b>	<b>1,918,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>1,589,763</b>	<b>1,993,372</b>	<b>1,918,152</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

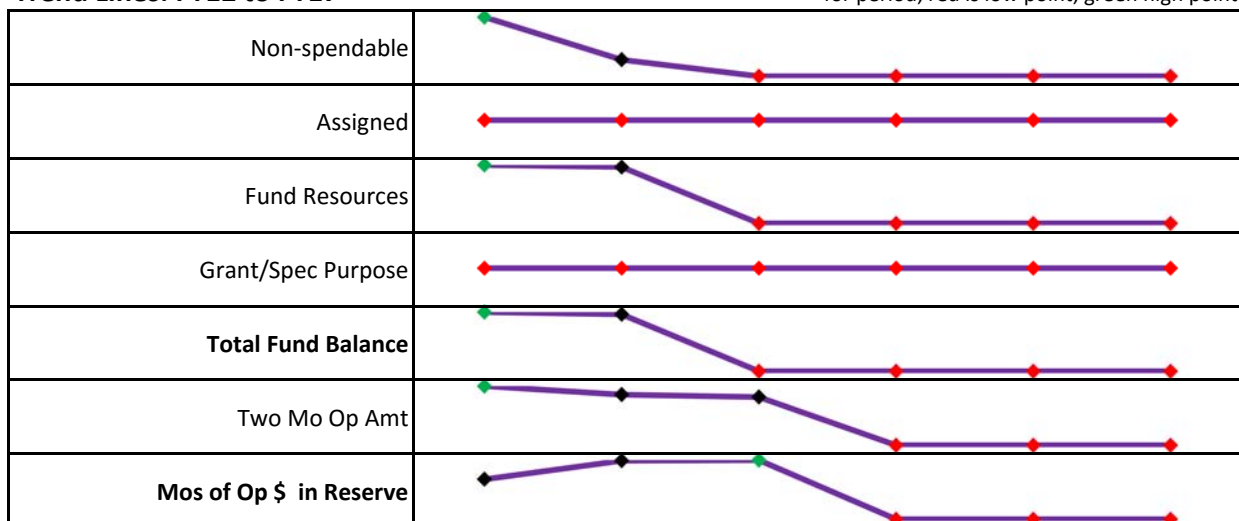
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	803,933	688,442	655,368	NA	NA	NA
Months of Operating \$ in Reserve	3.95	5.79	5.85	NA	NA	NA
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Operating Reserve Trend	Declining	Declining	NA	NA	NA	NA

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

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	3.79	5.79	5.85	NA	NA	NA

### Trend Lines: FY12 to FY17

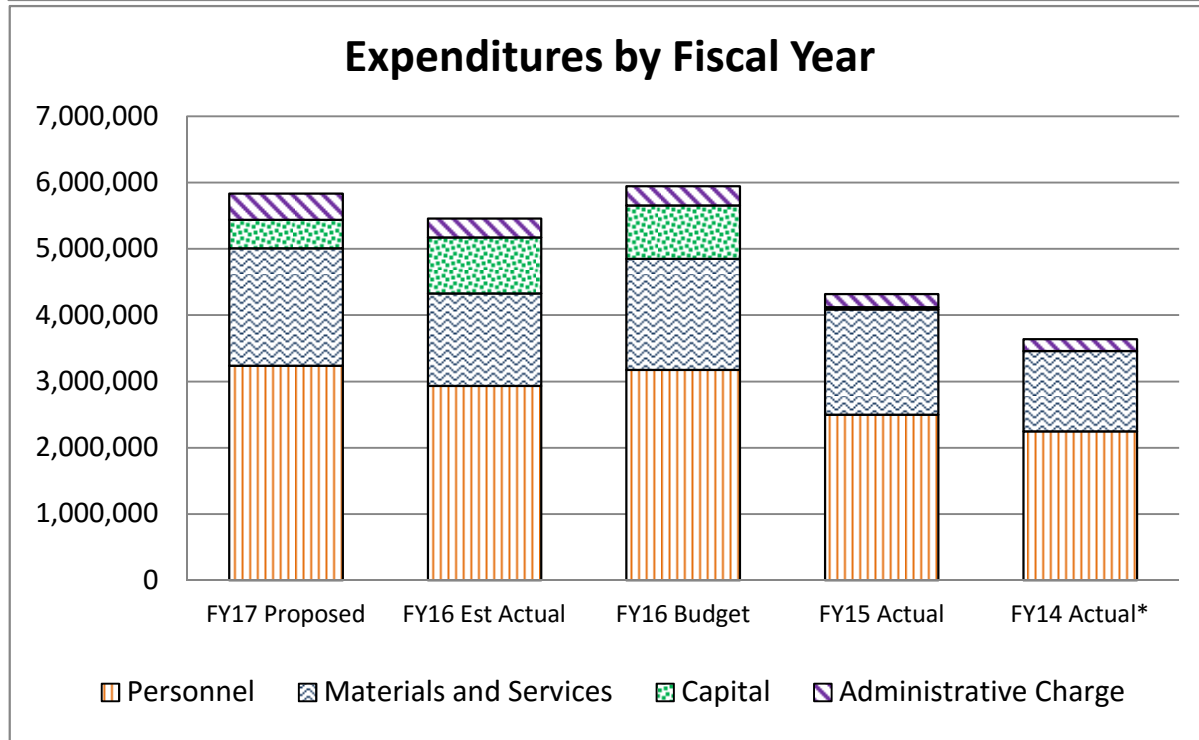
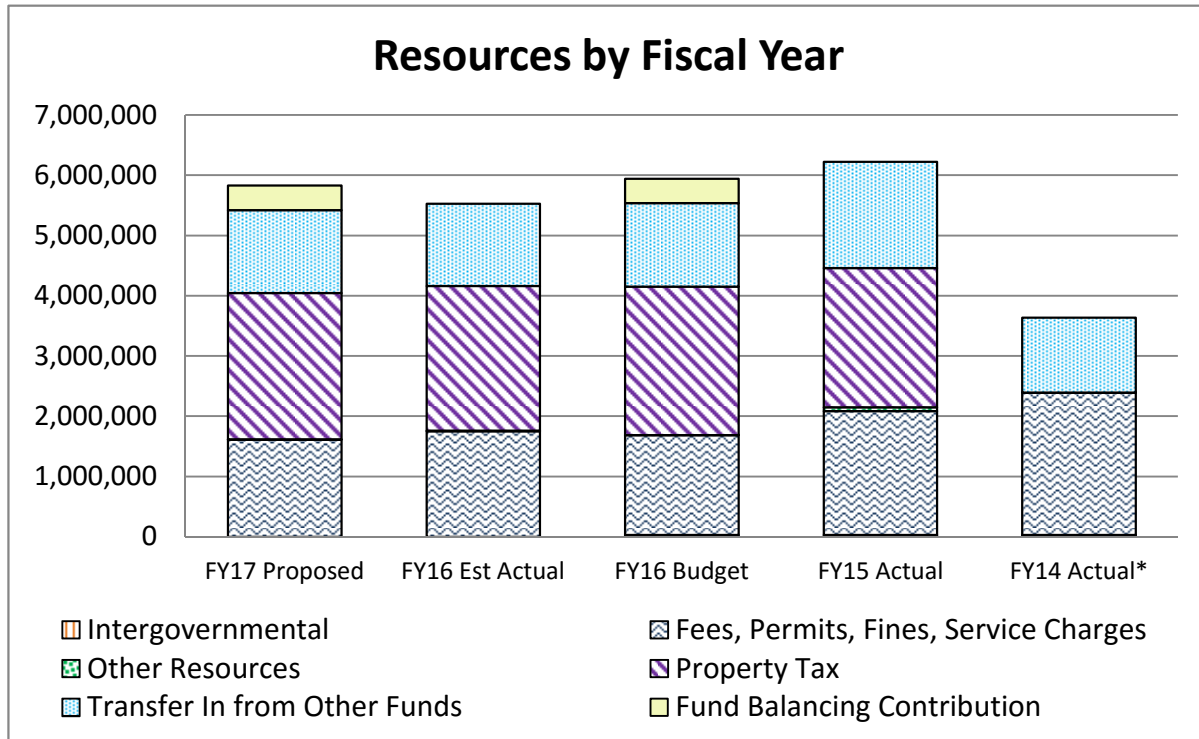
for period, red is low point, green high point



# Resource and Expenditure Charts

## Jail Operations Fund

Fund start FY15



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

\* 100-08 Jail Department data for comparative purposes only

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Jail Fund</b>								
					Restricted Fund Balance			
0	0	1,108,992	1,918,152	220-00-00-3004	Restricted Begin Bal	0.00	2,012,972	1,993,372
0	0	50,000	1,400	220-00-00-3005	Non-spendable begin bal	0.00	5,000	5,000
0	0	1,158,992	1,919,552		Restricted Fund Balance Totals:	0.00	2,017,972	1,998,372
					Rest Fees, Lic, Perm, Fines,			
0	12,810	10,000	8,951	220-00-00-3570	Jail Assessments	0.00	5,000	5,000
0	12,810	10,000	8,951		Rest Fees, Lic, Perm, Fines, Totals:	0.00	5,000	5,000
					Restr State/ Local Govt Grant/			
0	11,591	0	0	220-00-00-3040	Annual Mineral Royalties/Land	0.00	10,000	10,000
0	9,141	0	0	220-00-00-3050	Annual Forest Sale Distrib	0.00	7,000	7,000
0	30,250	30,000	0	220-00-00-3069	HB 3194 Jail Reinv	0.00	0	0
0	50,981	30,000	0		Restr State/ Local Govt Grant/ Totals:	0.00	17,000	17,000
					Rest Interfund Transf/Intrnl S			
0	1,464,007	1,000,000	750,000	220-00-00-3080	Transfer from Gen Fund	0.00	1,000,000	1,000,000
0	16,020	32,000	8,405	220-00-00-3085	Justice Court Distr	0.00	37,800	34,800
0	0	52,320	52,273	220-00-00-3716	SIP&CSV Transfer to Jail	0.00	51,483	51,483
0	1,480,027	1,084,320	810,678		Rest Interfund Transf/Intrnl S Totals:	0.00	1,089,283	1,086,283
					Other Resources (Restr)			
0	7,145	2,300	7,608	220-00-00-3020	Interest on Investments	0.00	3,200	3,200
0	59,955	0	759	220-00-00-3100	Refund of Expenses	0.00	500	500
0	67,099	2,300	8,366		Other Resources (Restr) Totals:	0.00	3,700	3,700
					Property Tax (Restr)			
0	2,306,858	2,368,221	2,337,796	220-00-00-3010	Property Tax	0.00	2,400,000	2,400,000
0	0	95,000	35,255	220-00-00-3015	Property Tax Prior Year	0.00	30,000	30,000
0	303	250	210	220-00-00-3022	Interest on Unsegregated Taxes	0.00	250	250
0	2,307,161	2,463,471	2,373,260		Property Tax (Restr) Totals:	0.00	2,430,250	2,430,250
<b>0</b>	<b>3,918,079</b>	<b>4,749,082</b>	<b>5,120,808</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>5,563,205</b>	<b>5,540,605</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
0	45,654	46,783	35,082	220-00-00-4001	Sheriff	0.50	48,149	47,639
0	45,718	47,514	34,965	220-00-00-4003	Undersheriff	0.50	47,982	47,473
0	59,880	76,706	57,799	220-00-00-4012	Jail Captain	1.00	79,338	78,489
0	3,324	41,078	30,605	220-00-00-4015	Administrator	0.75	43,274	42,822
0	36,706	0	0	220-00-00-4052	Fiscal Assistant	0.00	0	0
0	0	26,321	22,737	220-00-00-4066	Support Supervisor	0.50	27,654	27,352
0	9,902	0	0	220-00-00-4079	Civil Clerk	0.00	0	0
0	671	0	1,344	220-00-00-4090	Overtime	0.00	1,000	1,000
0	23,932	29,501	13,786	220-00-00-4101	PERS ER	0.00	18,590	18,392
0	15,675	18,238	13,382	220-00-00-4102	FICA Tax	0.00	18,926	18,725
0	0	5,119	2,535	220-00-00-4103	Worker's Compensation	0.00	3,554	3,516
0	51,502	57,299	31,411	220-00-00-4104	Insurance Benefits	0.00	61,855	61,855
0	61	106	74	220-00-00-4105	WBF	0.00	124	122
0	(4,447)	2,384	1,411	220-00-00-4106	Unemployment Insurance	0.00	1,237	1,224
0	0	0	8,765	220-00-00-4109	PERS EE 6%	0.00	11,955	11,828
0	288,579	351,049	253,898		Personal Services Totals:	3.25	363,637	360,437
Materials and Services								
0	0	500	0	220-00-00-4202	Consultants (SCAAP award)	0.00	0	0
0	19,342	5,000	10,887	220-00-00-4343	Hiring Supplies	0.00	10,000	10,000
0	718	15,000	1,048	220-00-00-4350	Uniforms	0.00	750	750
0	85,187	95,969	113,283	220-00-00-4588	GL and Property Insurance	0.00	125,744	125,744
0	3,889	5,000	1,827	220-00-00-4701	Publishing & Advertising	0.00	3,900	3,900
0	4,927	3,500	8,465	220-00-00-4720	Training and Conferences	0.00	7,500	7,500
0	5,380	5,000	1,741	220-00-00-4730	Dues	0.00	5,500	5,500
0	219	500	546	220-00-00-4810	Investigations	0.00	500	500
0	7,222	1,000	0	220-00-00-4845	Contract Legal Services	0.00	5,000	5,000
0	126,885	131,469	137,796		Materials and Services Totals:	0.00	158,894	158,894
Transfers								
0	13,250	14,554	11,391	220-00-00-4107	PERS Bond	0.00	14,203	14,202
0	7,217	8,431	6,428	220-00-00-4108	PERS 822	0.00	8,767	5,717
0	197,282	287,304	215,478	220-00-00-4593	Administrative Allocation	0.00	393,655	393,655
0	217,749	310,289	233,297		Transfers Totals:	0.00	416,625	413,574
Contingencies								
0	0	679,785	0	220-00-00-5401	Contingency	0.00	1,584,005	1,594,763
0	0	75,000	0	220-00-00-5403	Additional Contingencies	0.00	0	0
0	0	754,785	0		Contingencies Totals:	0.00	1,584,005	1,594,763
<b>0</b>	<b>633,212</b>	<b>1,547,592</b>	<b>624,991</b>		<b>EXPENDITURES TOTALS:</b>	<b>3.25</b>	<b>2,523,161</b>	<b>2,527,668</b>



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
0	20,387	0	18,237	220-01-00-3251	Rest Fees, Lic, Perm, Fines,	0.00	0	0
0	1,507	2,000	60	220-01-00-3253	Boarding of Other Prisoners	0.00	0	0
0	2,003,116	1,635,200	1,191,426	220-01-00-3254	Boarding Work Release Prisoner	0.00	1,600,000	1,600,000
0	6,653	7,500	5,855	220-01-00-3255	Boarding of Federal Prisoners	0.00	0	0
0	0	3,000	600	220-01-00-3552	Inmate Boarding Fees	0.00	0	0
0	2,031,664	1,647,700	1,216,178		SS housing receipts	0.00	0	0
					Rest Fees, Lic, Perm, Fines, Totals:	0.00	1,600,000	1,600,000
Rest Interfund Transf/Intrnl S								
0	256,186	256,186	192,140	220-01-00-3081	Transfer from Comm. Corr. 1145	0.00	256,186	256,186
0	0	15,000	0	220-01-00-3083	Inmate Fund Transfer	0.00	0	0
0	256,186	271,186	192,140		Rest Interfund Transf/Intrnl S Totals:	0.00	256,186	256,186
<b>0</b>	<b>2,287,850</b>	<b>1,918,886</b>	<b>1,408,317</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,856,186</b>	<b>1,856,186</b>
<b>Expense</b>								
Personal Services								
0	201,285	193,385	133,965	220-01-00-4017	Lieutenant	2.50	176,155	174,533
0	9,741	57,979	44,916	220-01-00-4070	Sergeant	1.00	57,651	57,651
0	801,210	1,033,210	650,553	220-01-00-4072	Corrections Deputy	21.90	1,153,908	1,152,993
0	67,334	64,092	56,700	220-01-00-4074	Corrections Tech	1.00	31,096	31,096
0	19,223	30,799	33,975	220-01-00-4075	Corrections Clerk 128	3.00	98,726	98,726
0	9,756	0	0	220-01-00-4076	Sr Civil Deputy	0.00	0	0
0	302,985	225,000	247,317	220-01-00-4090	Overtime	0.00	200,000	200,000
0	210,534	242,232	94,313	220-01-00-4101	PERS ER	0.00	162,112	161,762
0	106,385	122,742	88,885	220-01-00-4102	FICA Tax	0.00	131,392	131,197
0	19,137	47,123	26,624	220-01-00-4103	Worker's Compensation	0.00	28,459	28,409
0	236,697	504,684	208,648	220-01-00-4104	Insurance Benefits	0.00	432,423	432,423
0	673	905	673	220-01-00-4105	WBF	0.00	859	858
0	(22,276)	16,045	9,236	220-01-00-4106	Unemployment Insurance	0.00	8,588	8,575
0	0	0	52,001	220-01-00-4109	PERS EE 6%	0.00	95,679	95,526
0	1,962,682	2,538,195	1,647,807		Personal Services Totals:	29.40	2,577,049	2,573,750
Materials and Services								
0	13,820	13,750	9,848	220-01-00-4310	Telephone-Video Arraignment	0.00	14,000	14,000
0	1,644	1,650	3,821	220-01-00-4311	Cell Phones & Pagers	0.00	4,700	4,700
0	0	2,000	629	220-01-00-4320	Shipping & Postage	0.00	1,750	1,750
0	22,450	18,000	16,594	220-01-00-4321	Office Supplies	0.00	20,000	20,000
0	5,336	4,500	764	220-01-00-4322	Copier Maintenance-Booking	0.00	4,500	4,500
0	0	10,000	50,009	220-01-00-4329	Security Devices	0.00	20,000	20,000
0	20,911	9,000	6,657	220-01-00-4330	Access Control Maint.	0.00	12,065	12,065
0	2,553	4,000	1,500	220-01-00-4334	Fingerprint Machine Maint.	0.00	7,000	7,000
0	0	50,000	65,211	220-01-00-4345	Radio Supplies	0.00	5,000	5,000
0	21,190	5,500	12,052	220-01-00-4350	Uniforms	0.00	5,000	5,000
0	3,494	4,400	1,546	220-01-00-4351	Dry Cleaning	0.00	4,500	4,500
0	24,099	6,000	5,558	220-01-00-4353	Bulletproof vests	0.00	6,000	6,000
0	270	0	0	220-01-00-4355	Employee Physicals	0.00	0	0
0	168,620	121,000	57,629	220-01-00-4360	Supplies-Operating	0.00	160,000	160,000
0	295,875	210,941	178,637	220-01-00-4365	Food Supplies	0.00	235,000	235,000
0	7	1,650	0	220-01-00-4375	Supplies-Laundry	0.00	2,000	2,000
0	17,540	6,050	23,886	220-01-00-4376	Jail Clothes	0.00	20,000	20,000
0	4,967	2,200	4,946	220-01-00-4378	Bedding	0.00	15,000	15,000
0	71,556	93,500	50,670	220-01-00-4511	Electricity	0.00	71,500	71,500
0	25,807	38,500	20,067	220-01-00-4512	Natural Gas	0.00	25,800	25,800
0	75,011	149,500	65,894	220-01-00-4513	Water & Sewer	0.00	78,000	78,000
0	12,489	15,400	8,706	220-01-00-4514	Garbage	0.00	12,500	12,500
0	105,426	137,500	58,078	220-01-00-4516	Repairs and Maintenance	0.00	145,000	145,000
0	8,414	8,000	1,010	220-01-00-4522	Small Equip & Tools	0.00	8,000	8,000
0	10,172	15,000	5,660	220-01-00-4711	Vehicle Fuel	0.00	12,000	12,000
0	4,957	4,500	2,549	220-01-00-4714	Vehicle Maintenance	0.00	4,500	4,500
0	9,172	10,000	5,443	220-01-00-4715	Vehicle Expenses	0.00	15,000	15,000
0	17,172	5,000	6,960	220-01-00-4720	Training and Conferences	0.00	15,000	15,000

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014	2015	2016	2016			2017	2017	2017
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
0	474	12,000	5,912	220-01-00-4772	Range Firing Supplies	0.00	15,000	15,000
0	15,337	45,000	8,064	220-01-00-4780	Medical Care	0.00	45,000	45,000
0	0	500	0	220-01-00-4785	Bloodborne Pathogens OHSU	0.00	500	500
0	0	1,000	0	220-01-00-4787	ID Camera Maintenance	0.00	0	0
0	488,524	529,356	389,230	220-01-00-4788	Doctor/Personal Serv Contract	0.00	552,735	552,735
0	3,510	3,900	1,260	220-01-00-4789	LEDS Terminal Rent	0.00	3,900	3,900
0	4,995	0	960	220-01-00-4790	Jail Management System	0.00	56,000	56,000
0	3,648	1,000	8,502	220-01-00-4845	Contract Legal Services	0.00	4,000	4,000
0	3,563	4,500	3,998	220-01-00-4846	Contract Services	0.00	4,725	4,725
0	0	0	0	220-01-01-4321	Jail Mgt Syst Proj Expenses	0.00	0	0
0	0	0	211	220-01-03-4321	K9 Supplies	0.00	10,000	10,000
0	1,463,002	1,544,796	1,082,458		Materials and Services Totals:	0.00	1,615,675	1,615,675
					Capital Outlay			
0	22,345	150,000	157,738	220-01-00-5002	Capital Equipment	0.00	110,000	110,000
0	9,365	0	138,970	220-01-00-5010	Building Improvements	0.00	300,000	300,000
0	0	650,000	176,067	220-01-00-5015	Capital Software	0.00	15,000	15,000
0	45	5,500	715	220-01-00-5016	Misc Tools & Equipment	0.00	5,000	5,000
0	0	0	43,225	220-01-01-5015	Jail Mgt Syst Proj CapEx	0.00	0	0
0	31,754	805,500	516,715		Capital Outlay Totals:	0.00	430,000	430,000
					Transfers			
0	88,267	113,346	68,547	220-01-00-4107	PERS Bond	0.00	113,667	114,696
0	48,110	65,661	38,840	220-01-00-4108	PERS 822	0.00	70,164	46,171
0	136,377	179,008	107,387		Transfers Totals:	0.00	183,831	160,867
<b>0</b>	<b>3,593,816</b>	<b>5,067,499</b>	<b>3,354,366</b>		<b>EXPENDITURES TOTALS:</b>	<b>29.40</b>	<b>4,806,555</b>	<b>4,780,292</b>
<b>0</b>	<b>2,287,850</b>	<b>1,918,886</b>	<b>1,408,317</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>1,856,186</b>	<b>1,856,186</b>
<b>0</b>	<b>3,593,816</b>	<b>5,067,499</b>	<b>3,354,366</b>		<b>DEPT EXPENSES</b>	<b>29.40</b>	<b>4,806,555</b>	<b>4,780,292</b>
<b>0</b>	<b>(1,305,966)</b>	<b>(3,148,613)</b>	<b>(1,946,049)</b>		<b>Jail Operations Totals:</b>		<b>(2,950,369)</b>	<b>(2,924,106)</b>
					<b>Jail Maintenance</b>			
					Personal Services			
0	2,256	500	1,252	220-02-00-4090	Overtime	0.00	1,500	1,500
0	284	83	76	220-02-00-4101	PERS ER	0.00	70	70
0	167	38	93	220-02-00-4102	FICA Tax	0.00	115	115
0	3	0	0	220-02-00-4103	Worker's Compensation	0.00	1	1
0	1	0	1	220-02-00-4105	WBF	0.00	1	1
0	(66)	5	8	220-02-00-4106	Unemployment Insurance	0.00	8	8
0	0	0	75	220-02-00-4109	PERS EE 6%	0.00	90	90
0	2,645	626	1,505		Personal Services Totals:	0.00	1,785	1,785
					Transfers			
0	191	38	95	220-02-00-4107	PERS Bond	0.00	107	108
0	99	22	55	220-02-00-4108	PERS 822	0.00	66	44
0	290	60	150		Transfers Totals:	0.00	173	152
<b>0</b>	<b>2,935</b>	<b>686</b>	<b>1,655</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>1,958</b>	<b>1,936</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>2,935</b>	<b>686</b>	<b>1,655</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>1,958</b>	<b>1,936</b>
<b>0</b>	<b>(2,935)</b>	<b>(686)</b>	<b>(1,655)</b>		<b>Jail Maintenance Totals:</b>	<b>0.00</b>	<b>(1,958)</b>	<b>(1,936)</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Inmate Trans&amp;Security</b>								
<b>Revenue</b>								
0	32,000	32,000	24,000	220-03-00-3082	Rest Interfund Transf/Intrnl S	0.00	32,000	32,000
0	32,000	32,000	24,000		Transfer from Security Fund	0.00	32,000	32,000
					Rest Interfund Transf/Intrnl S Totals:	0.00	32,000	32,000
<b>0</b>	<b>32,000</b>	<b>32,000</b>	<b>24,000</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>32,000</b>	<b>32,000</b>
<b>Expense</b>								
0	74,632	75,299	47,122	220-03-00-4073	Personal Services	2.20	93,905	93,905
0	810	100	2,143	220-03-00-4090	Transport & Security Deputy	0.00	1,000	1,000
0	7,141	0	139	220-03-00-4101	Overtime	0.00	5,038	5,038
0	5,771	5,768	3,759	220-03-00-4102	PERS ER	0.00	7,260	7,260
0	1,051	2,214	1,097	220-03-00-4103	FICA Tax	0.00	1,865	1,865
0	2	0	7	220-03-00-4104	Worker's Compensation	0.00	0	0
0	52	55	37	220-03-00-4105	Insurance Benefits	0.00	47	47
0	(1,045)	754	378	220-03-00-4106	WBF	0.00	475	475
0	0	0	95	220-03-00-4109	Unemployment Insurance	0.00	3,467	3,467
0	88,414	84,191	54,778		PERS EE 6%	0.00	3,467	3,467
					Personal Services Totals:	2.20	113,057	113,057
0	0	0	146	220-03-00-4107	Transfers	0.00	4,118	4,162
0	0	0	70	220-03-00-4108	PERS Bond	0.00	2,542	1,676
0	0	0	215		PERS 822	0.00	6,661	5,838
					Transfers Totals:	0.00	6,661	5,838
<b>0</b>	<b>88,414</b>	<b>84,191</b>	<b>54,993</b>		<b>EXPENDITURES TOTALS:</b>	<b>2.20</b>	<b>119,718</b>	<b>118,895</b>
<b>0</b>	<b>32,000</b>	<b>32,000</b>	<b>24,000</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>32,000</b>	<b>32,000</b>
<b>0</b>	<b>88,414</b>	<b>84,191</b>	<b>54,993</b>		<b>DEPT EXPENSES</b>	<b>2.20</b>	<b>119,718</b>	<b>118,895</b>
<b>0</b>	<b>(56,414)</b>	<b>(52,191)</b>	<b>(30,993)</b>		<b>Inmate Trans&amp;Security Totals:</b>		<b>(87,718)</b>	<b>(86,895)</b>
<b>Locker Fund</b>								
<b>Revenue</b>								
0	0	0	405	220-04-00-3250	Rest Fees, Lic, Perm, Fines,	0.00	0	0
0	0	0	405		Locker & Misc Fees	0.00	0	0
					Rest Fees, Lic, Perm, Fines, Totals:	0.00	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>405</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Expense</b>								
0	0	0	405	220-04-00-4321	Materials and Services	0.00	0	0
0	0	0	405		Supplies	0.00	0	0
					Materials and Services Totals:	0.00	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>405</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>405</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>405</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>Locker Fund Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>6,237,929</b>	<b>6,699,968</b>	<b>6,553,530</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>7,451,391</b>	<b>7,428,791</b>
<b>0</b>	<b>4,318,376</b>	<b>6,699,968</b>	<b>4,036,410</b>		<b>FUND EXPENSES</b>	<b>34.85</b>	<b>7,451,391</b>	<b>7,428,791</b>
<b>0</b>	<b>1,919,552</b>	<b>0</b>	<b>2,517,120</b>		<b>Jail Fund Totals:</b>		<b>0</b>	<b>0</b>

# Section V

## Non-Major Funds

### Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Resources and Expenditures over Time and FY17 Budget Detail

Building Fund (217)	p. 292
Commission on Children and Family (205)	p. 301
Community Justice (Adult Department 203)	p. 311
Corner Restoration (209)	p. 321
Courthouse Security (211)	p. 327
Fair Board (204)	p. 332
Footpath and Bicycle Trail Fund (301)	p. 341
Forest, Parks and Recreation Fund (202)	p. 347
Inmate Benefit Fund (210)	p. 358
Law Library (213)	p. 363
Pass Through Fund (208)	p. 268
PERS Reserve Fund (230)	p. 373
Strategic Investment Program Fund (218)	p. 378
Transit Department – Columbia County Rider (216)	p. 283
Unmet Needs Vernonia Flood Recovery (215)	p. 294



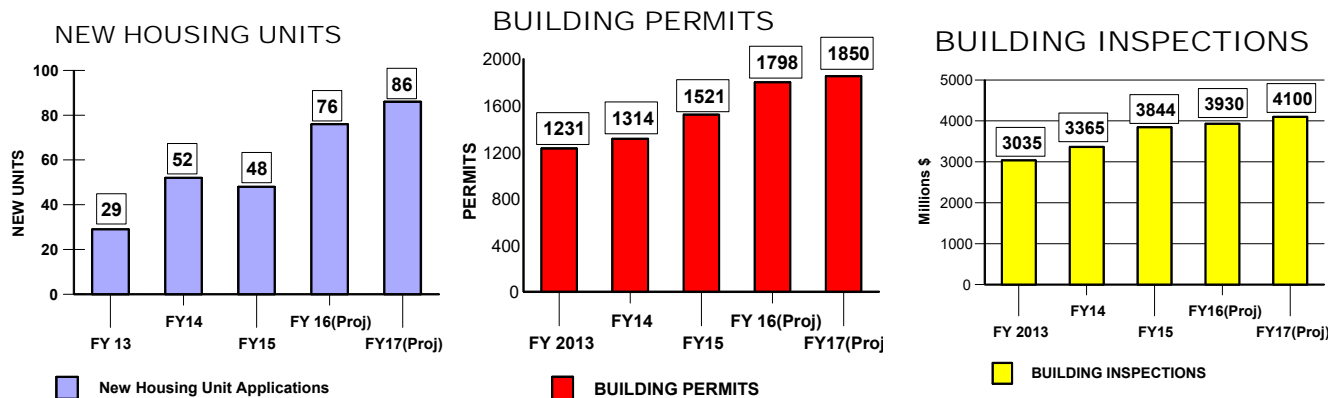
# Building Fund 217

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 Cities of Columbia City and Rainier. The program provides electrical permitting and inspections for the unincorporated County and all Cities except Vernonia and Clatskanie. The program has reciprocal services agreements for supplemental building inspection and plan review services for the Cities of Scappoose and St. Helens.

## FY 2016-2017 Highlights and Significant Changes

The Building Fund supports County Building Code Administration Program. The proposed FY17 Building Fund budget includes an additional part-time .49FTE Building Inspector II increasing direct program staffing from 3FTE to 3.49FTE.

**Staff:** The proposed budget includes the addition of a part-time .49 FTE Building Inspector II



positions, thereby increasing direct staff in the program from 3 FTE to 3.49 FTE. The increase is needed to address anticipated growth in construction activity in unincorporated Columbia County and in the Cities the County contracts to serve as noted below. The cost of the part-time position will be offset by increased permit revenue. As proposed, the program staffing will consist of a Building Official, 1.49 Building Inspector IIs and a Plans Examiner III.

**Building Activity:** As illustrated in the charts above, significant growth in projected construction activity is expected in FY 16 with building permits, housing units and building inspections all to be up over FY 15. This trend is expected to continue into FY 17. The Building Fund continued to generate a surplus in FY 16 due to increasing permit activity and a very lean program staff. Some of these funds will be used to purchase a new inspection vehicle to replace one of the Program’s existing high mileage inspection vehicles.

## **FY 2015-2016 Accomplishments**

**Staff Efficiency:** The Building Program operated with only one full time building inspector, a Building Official/field inspector and a Plans Examiner in FY 16. We have been able to maintain the program for the County and service our contract cities with a minimum of program staffing and expense. As a result, the Building Program has generated a significant reserve which will create a positive beginning fund balance for FY 17 and allow for equipment replacement and the addition of part-time inspection staff.

**On-Line Permitting:** The County continues to offer its customers on line permitting for Mechanical, Electrical, and Plumbing Permits through the State E-Permits Program. The Department began conversion to the full E-Permits program offered by the State in the Fall of 2016 and expects to go live by Spring 2016. The expanded E-Permits program will allow contractors to submit electronic plans and obtain all permits on-line. This has provided added customer convenience and promises to reduced walk in traffic at the Department counter. The program will allow contractors to check on the status of their permit applications, schedule inspections and related activities on line. Due to State hosting of the software and data storage, County IT should realize a reduction in support time and expense.

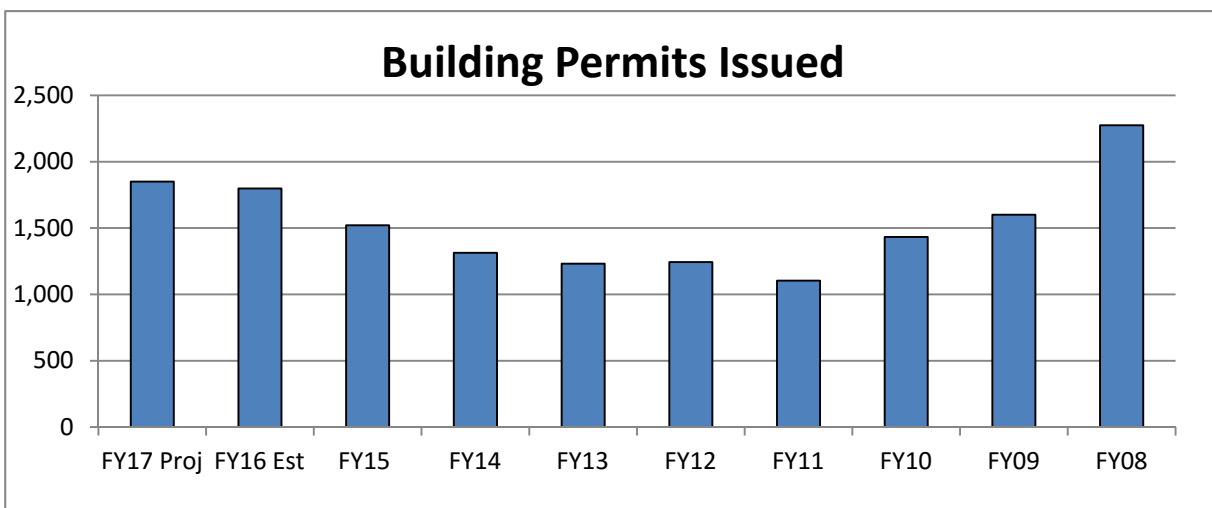
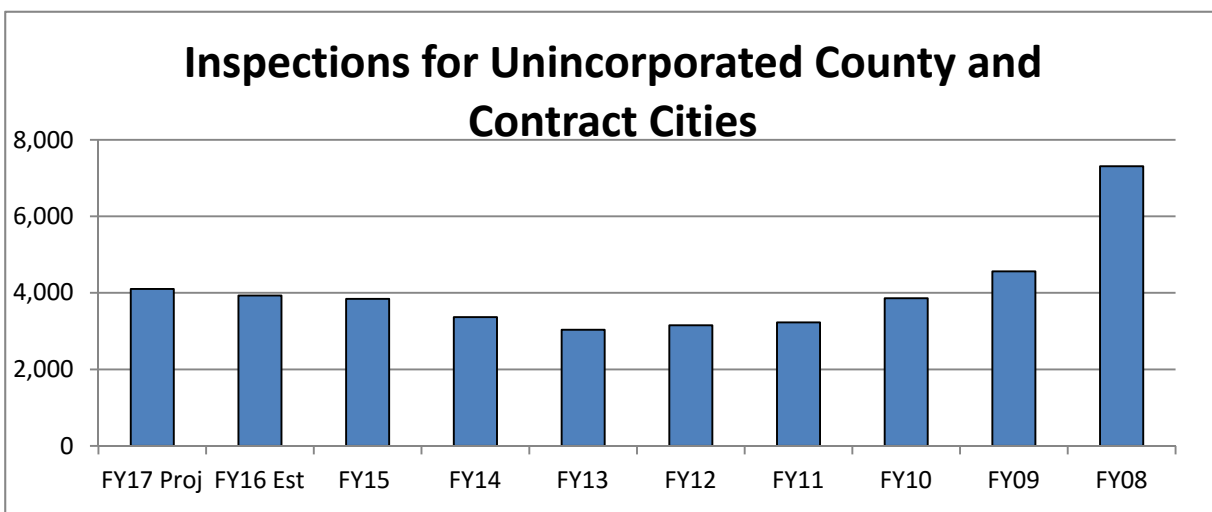
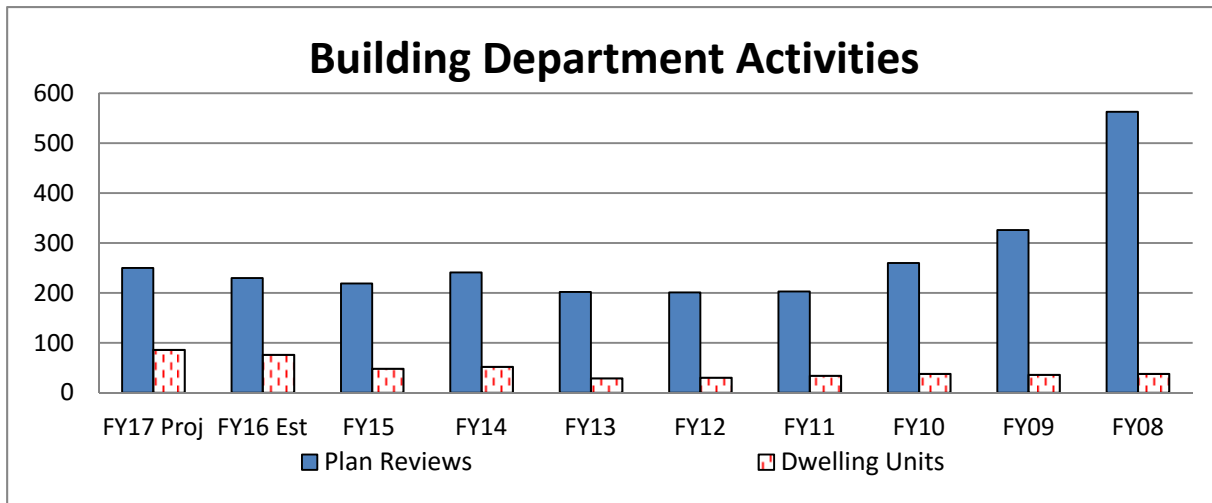
**Website Improvements:** The Department continues to expand and update on-line building forms and guides on the Building Program website easy access and assistance by the public. With the assistance of the GIS Specialist in the Assessor's Office, GIS Web Maps have been expanded to the website providing a wide variety of detailed geographic information to the public on the LDS website. The information includes several map layers including zoning, assessor information, natural resources, flood plains and much more. The expanded web site has also reduced customer walk-in traffic and improved office efficiency.

**Building Customer Lunch:** A meeting for all customers of the Building Program was held at a brown bag lunch. Program information updates, code changes, and advisories were provided and customer feedback was obtained.

# Building Department Fund

## Operating Indicators

## Columbia County, Oregon





Columbia County

Building Fund

Account: 217

## Fund Budget Summary

	FY17 Proposed	FY16 Est. Actual	FY16 Budget	FY15 Actuals	FY14 Actuals
<b>Revenues</b>					
Restricted Beginning Balance	245,808	217,919	230,169	223,764	39,889
<b>Total Beginning Balance</b>	<b>245,808</b>	<b>217,919</b>	<b>230,169</b>	<b>223,764</b>	<b>39,889</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	592,500	590,696	553,000	538,697	672,355
Other Resources	1,500	2,109	1,400	1,489	1,573
<b>Current Year Restricted</b>	<b>594,000</b>	<b>592,804</b>	<b>554,400</b>	<b>540,186</b>	<b>673,928</b>
Transfers from County Funds	0	0	1,500	-4,229	19,064
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>-4,229</b>	<b>19,064</b>
<b>Total Available Resources</b>	<b>839,808</b>	<b>810,723</b>	<b>786,069</b>	<b>759,720</b>	<b>732,881</b>
<b>Expenditures</b>					
Salary	332,754	310,100	294,572	283,345	293,868
Benefits	160,009	134,498	147,707	110,599	108,376
PR Transfers (PERS Bond & Reserve)	33,622	36,726	35,335	34,819	30,422
<b>Personnel</b>	<b>526,385</b>	<b>481,325</b>	<b>477,613</b>	<b>428,762</b>	<b>432,667</b>
Materials & Services	23,075	26,422	25,384	30,009	31,170
<b>Program Budget</b>	<b>549,459</b>	<b>507,746</b>	<b>502,998</b>	<b>458,772</b>	<b>463,837</b>
Capital	24,000	0	0	23,051	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	69,382	57,168	57,168	59,979	44,841
Transfers Out (fund pymts)	0	0	0	0	439
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>642,841</b>	<b>564,915</b>	<b>560,166</b>	<b>541,802</b>	<b>509,117</b>
Fund Contingency	196,967	0	225,903	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>839,808</b>	<b>564,915</b>	<b>786,069</b>	<b>541,802</b>	<b>509,117</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>245,808</b>	<b>0</b>	<b>217,919</b>	<b>223,764</b>
<b>No Mos Operating Reserve</b>	<b>4.58</b>	<b>6.26</b>	<b>5.8</b>	<b>6.17</b>	<b>6.2</b>

## Authorized Positions - Full Time Equivalents

FY17 (no furloughs)	5.09
FY16 (8 furlough days)	4.49
FY15 (12 furlough days)	4.69
FY14 (26 furlough days)	3.80
FY13 (26 furlough days)	3.20
FY12 (26 furlough days)	4.65
FY11 (4 furlough days)	7.30

# Fund Balance Analysis and Trends

## Building Fund

## Fund 217

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

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	4,055	4,158	2,801	4,558
Assigned (cumulative PERS reserve)	0	0	10,388	0	0	0
Restricted Fund Program Resources	245,808	217,919	209,321	35,731	75,000	(4,558)
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>245,808</b>	<b>217,919</b>	<b>223,764</b>	<b>39,889</b>	<b>77,801</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>201,967</b>	<b>245,808</b>	<b>217,919</b>	<b>223,764</b>	<b>39,889</b>	<b>77,801</b>

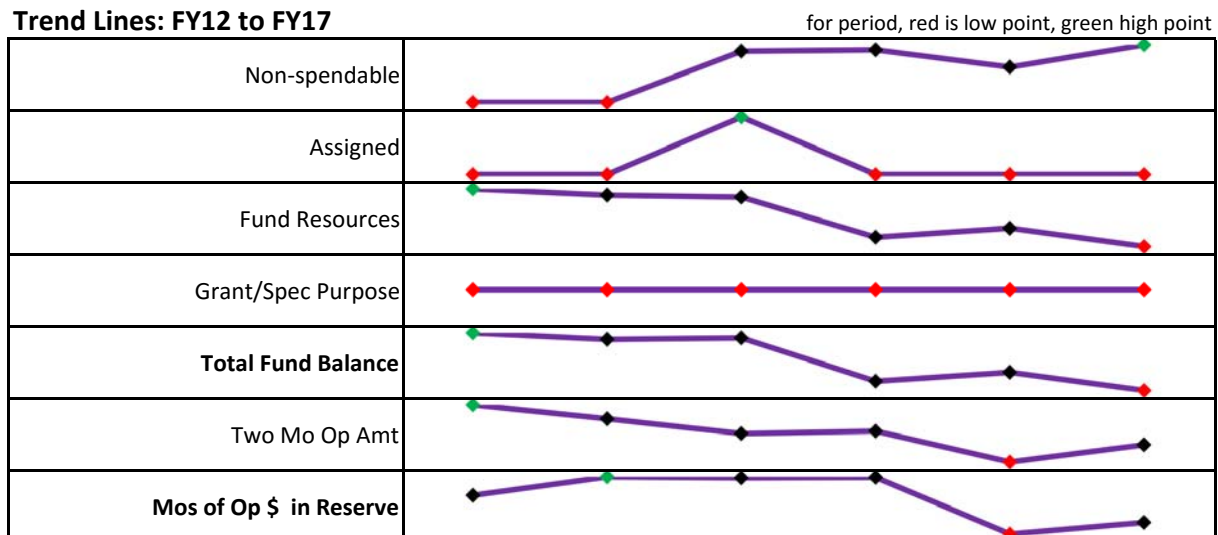
**County Policy:** Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	85,973	78,503	70,659	71,945	55,509	64,660
Months of Operating \$ in Reserve	4.70	6.26	6.17	6.22	1.44	2.41
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>no</b>	<b>yes</b>
Operating Reserve Trend	Declining	Improving	Declining	Improving	Declining	Declining

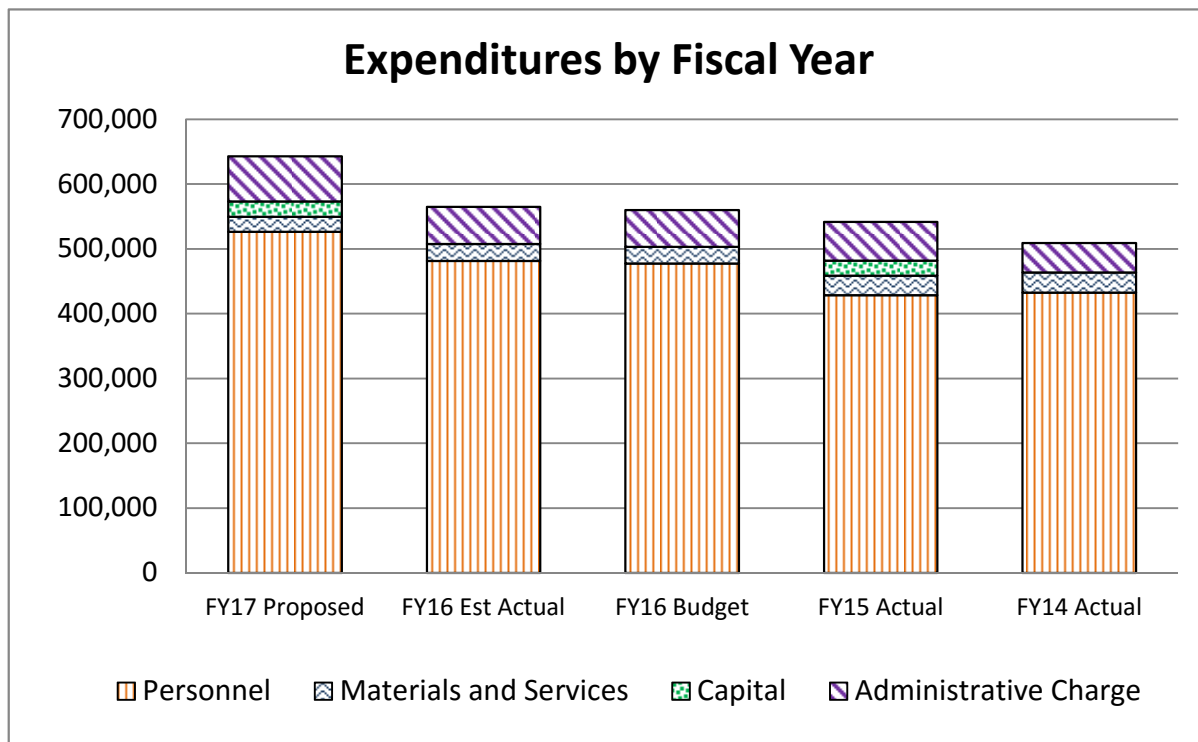
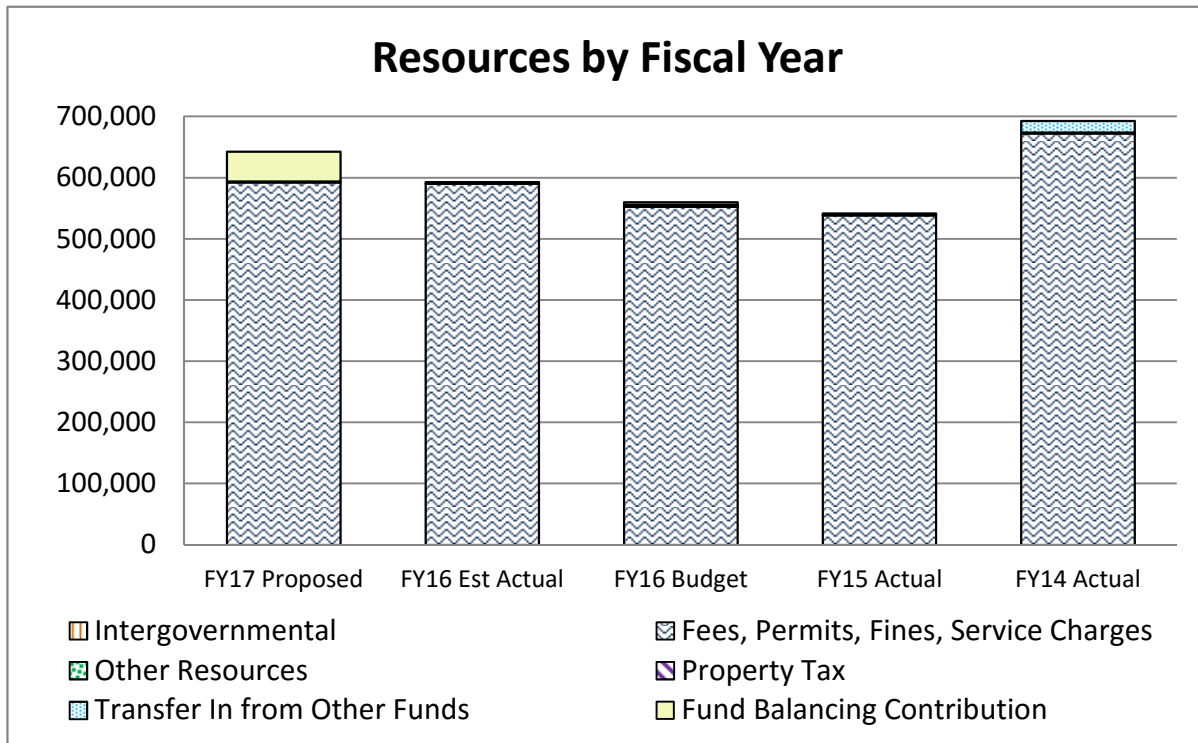
**Looking ahead:** next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>2.05</b>	<b>5.72</b>	<b>5.55</b>	<b>5.92</b>	<b>0.99</b>	<b>2.70</b>

### Trend Lines: FY12 to FY17



## Resource and Expenditure Charts Building Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Building Services Fund</b>								
					Restricted Fund Balance			
0	10,388	0	0	217-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
35,731	209,321	225,169	217,919	217-00-00-3004	Restricted Cash Bal	0.00	245,808	245,808
4,158	4,055	5,000	0	217-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
39,889	223,764	230,169	217,919		Restricted Fund Balance Totals:	0.00	245,808	245,808
Rest Fees, Lic, Perm, Fines,								
476,989	349,032	342,000	304,355	217-00-00-3251	Plumbing/Building Fees	0.00	400,500	400,500
87,348	61,516	98,000	38,467	217-00-00-3252	City Building Permits	0.00	40,000	40,000
930	877	1,000	392	217-00-00-3255	Stormwater/Erosion Control Fee	0.00	1,000	1,000
0	0	0	0	217-00-00-3259	Fines	0.00	1,000	1,000
565,267	411,425	441,000	343,214		Rest Fees, Lic, Perm, Fines, Totals:	0.00	442,500	442,500
Rest Interfund Transf/Intrnl S								
7,960	6,159	0	0	217-00-00-3080	Transfer from General Fund	0.00	0	0
715	0	1,500	0	217-00-00-3085	Fee from County Dept	0.00	0	0
10,388	(10,388)	0	0	217-00-00-3086	PERS Reserve	0.00	0	0
19,064	(4,229)	1,500	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
Other Resources (Restr)								
1,035	1,327	1,000	925	217-00-00-3020	Interest on Investments	0.00	1,000	1,000
538	162	400	1,100	217-00-00-3120	Misc Revenue	0.00	500	500
1,573	1,489	1,400	2,025		Other Resources (Restr) Totals:	0.00	1,500	1,500
<b>625,793</b>	<b>632,449</b>	<b>674,069</b>	<b>563,158</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>689,808</b>	<b>689,808</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
17,443	19,388	20,647	15,210	217-00-00-4002	LDS Director	0.20	20,854	20,629
58,584	12,961	0	0	217-00-00-4012	Building Services Manager	0.00	0	0
47,303	52,912	56,845	43,008	217-00-00-4022	Bldg Inspection Supervisor	0.70	58,217	57,589
59,750	58,720	62,683	47,019	217-00-00-4024	Inspector II	1.00	67,958	67,236
0	45,732	59,454	4,486	217-00-00-4027	Plans Examiner III	0.00	0	0
0	0	0	40,518	217-00-00-4028	Plans Examiner II	1.00	64,428	63,746
0	22,465	24,283	17,988	217-00-00-4053	Bldg Secretary	0.60	25,997	25,717
32,323	38,628	40,997	30,559	217-00-00-4054	Permit Specialist	0.80	42,961	42,491
0	0	0	0	217-00-00-4085	Part Time Inspector	0.49	14,625	28,665
5,251	4,807	5,000	9,859	217-00-00-4090	Overtime	0.00	2,000	2,000
24,899	33,684	35,782	15,652	217-00-00-4101	PERS ER	0.00	21,065	21,503
15,312	18,803	20,648	15,366	217-00-00-4102	FICA Tax	0.00	22,724	23,568
235	301	386	1,159	217-00-00-4103	Worker's Compensation Ins.	0.00	287	298
41,891	50,310	75,978	42,269	217-00-00-4104	Insurance Benefits	0.00	82,059	82,059
82	108	132	90	217-00-00-4105	WBF	0.00	149	154
1,332	(3,128)	2,699	1,630	217-00-00-4106	Unemployment Expense	0.00	1,485	1,540
0	0	0	12,538	217-00-00-4109	PERS EE 6%	0.00	17,822	18,484
304,405	355,692	405,534	297,352		<b>Personal Services Totals:</b>	4.79	442,631	455,679
Materials and Services								
1,023	1,420	1,000	671	217-00-00-4311	Cellular Phones	0.00	1,000	1,000
2,164	293	400	236	217-00-00-4321	Office Supplies	0.00	400	400
2,066	1,898	1,600	873	217-00-00-4322	Copier Maintenance	0.00	1,600	1,600
444	771	800	1,015	217-00-00-4330	Building Code Books	0.00	800	800
114	669	600	2,001	217-00-00-4360	Professional Supplies	0.00	600	600
0	0	0	522	217-00-00-4520	Computer Software	0.00	500	500
1,080	552	1,000	3,159	217-00-00-4531	Computer Equipment	0.00	1,000	1,000
1,004	1,504	1,684	1,193	217-00-00-4588	GL and Property Insurance	0.00	1,325	1,325
3,002	501	1,000	142	217-00-00-4594	Refund	0.00	1,000	1,000
1,203	2,816	1,500	0	217-00-00-4701	Printing and Advertising	0.00	1,200	1,200
0	79	0	91	217-00-00-4710	Mileage	0.00	0	0
6,143	4,252	4,300	1,162	217-00-00-4711	Vehicle Fuel	0.00	3,000	3,000
2,679	3,234	2,000	1,172	217-00-00-4714	Vehicle Maintenance	0.00	2,000	2,000
300	165	400	0	217-00-00-4715	Auto Expense	0.00	200	200
2,299	739	1,500	1,520	217-00-00-4720	Conferences and Training	0.00	600	600
1,592	675	800	710	217-00-00-4730	Membership Dues/Certifications	0.00	650	650
110	2,500	0	0	217-00-00-4751	Contract Plan Rev/Inspections	0.00	0	0
25,222	22,069	18,584	14,468		<b>Materials and Services Totals:</b>	0.00	15,875	15,875
Capital Outlay								
0	0	0	0	217-00-00-5088	Automobiles	0.00	24,000	24,000
0	0	0	0		<b>Capital Outlay Totals:</b>	0.00	24,000	24,000
Transfers								
14,794	20,268	20,501	16,249	217-00-00-4107	PERS Bond	0.00	21,173	22,194
7,837	11,078	11,876	9,195	217-00-00-4108	PERS 822	0.00	13,070	8,934
44,841	59,979	57,168	42,876	217-00-00-4593	Administrative Allocation	0.00	69,382	69,382
90	0	0	0	217-00-00-5301	Transfer to Gen Fund	0.00	0	0
67,562	91,325	89,545	68,320		<b>Transfers Totals:</b>	0.00	103,625	100,510
Contingencies								
0	0	225,903	0	217-00-00-5401	Operating Contingencies	0.00	206,182	196,967
0	0	225,903	0		<b>Contingencies Totals:</b>	0.00	206,182	196,967
<b>397,189</b>	<b>469,086</b>	<b>739,566</b>	<b>380,140</b>		<b>EXPENDITURES TOTALS:</b>	<b>4.79</b>	<b>792,312</b>	<b>793,030</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
107,088	127,272	112,000	114,803	217-01-00-3254	Rest Fees, Lic, Perm, Fines,	0.00	150,000	150,000
107,088	127,272	112,000	114,803		Electrical Permits	0.00	150,000	150,000
					Rest Fees, Lic, Perm, Fines, Totals:	0.00	150,000	150,000
<b>107,088</b>	<b>127,272</b>	<b>112,000</b>	<b>114,803</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>150,000</b>	<b>150,000</b>
<b>Expense</b>								
8,722	0	0	0	217-01-00-4002	Personal Services	0.00	0	0
20,269	22,676	24,662	18,432	217-01-00-4022	LDS Director	0.30	24,950	24,681
15,234	0	0	0	217-01-00-4024	Bldg Inspection Supervisor	0.00	0	0
15,966	3,807	0	0	217-01-00-4025	Inspector II	0.00	0	0
10,773	0	0	0	217-01-00-4054	Inspector I	0.00	0	0
2,250	1,248	0	1,924	217-01-00-4090	Permit Specialist	0.00	0	0
6,502	3,976	4,082	2,163	217-01-00-4101	Overtime	0.00	0	0
5,174	2,107	1,887	1,544	217-01-00-4102	PERS ER	0.00	2,632	2,604
92	0	35	17	217-01-00-4103	FICA Tax	0.00	1,909	1,888
12,415	5,364	5,823	4,363	217-01-00-4104	Worker's Compensation	0.00	24	24
32	6	9	7	217-01-00-4105	Insurance Benefits	0.00	6,271	6,271
412	(932)	247	156	217-01-00-4106	WBF	0.00	12	12
0	0	0	1,227	217-01-00-4109	Unemployment Expense	0.00	125	123
97,840	38,252	36,745	29,835		PERS EE 6%	0.00	1,497	1,481
					Personal Services Totals:	0.30	37,420	37,084
					Materials and Services			
218	329	250	412	217-01-00-4311	Cellular Phones	0.00	600	600
0	25	100	0	217-01-00-4322	Copier Maintenance	0.00	0	0
0	109	300	0	217-01-00-4330	Building Code Books	0.00	100	100
448	288	1,500	1,100	217-01-00-4360	Professional Supplies	0.00	1,000	1,000
0	2,432	0	0	217-01-00-4531	Computer Equip & Supplies	0.00	2,000	2,000
0	0	0	111	217-01-00-4594	Refund	0.00	0	0
1,946	1,342	2,000	1,163	217-01-00-4711	Vehicle Fuel	0.00	2,000	2,000
35	736	500	1,064	217-01-00-4714	Vehicle Maintenance	0.00	500	500
225	950	1,000	0	217-01-00-4720	Conferences and Training	0.00	0	0
0	80	150	0	217-01-00-4730	Membership Dues	0.00	0	0
3,075	1,650	1,000	488	217-01-00-4751	Contract Plan Rev/Inspections	0.00	1,000	1,000
5,947	7,941	6,800	4,337		Materials and Services Totals:	0.00	7,200	7,200
					Capital Outlay			
0	23,051	0	0	217-01-00-5088	Automobile	0.00	0	0
0	23,051	0	0		Capital Outlay Totals:	0.00	0	0
					Transfers			
5,240	2,250	1,873	1,589	217-01-00-4107	PERS Bond	0.00	1,778	1,778
2,551	1,223	1,085	900	217-01-00-4108	PERS 822	0.00	1,098	716
90	0	0	0	217-01-00-5301	Transfer to Gen Fund	0.00	0	0
260	0	0	0	217-01-00-5314	Fees to other Funds	0.00	0	0
8,141	3,473	2,958	2,489		Transfers Totals:	0.00	2,876	2,494
<b>111,928</b>	<b>72,716</b>	<b>46,503</b>	<b>36,662</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.30</b>	<b>47,497</b>	<b>46,778</b>
<b>107,088</b>	<b>127,272</b>	<b>112,000</b>	<b>114,803</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>150,000</b>	<b>150,000</b>
<b>111,928</b>	<b>72,716</b>	<b>46,503</b>	<b>36,662</b>		<b>DEPT EXPENSES</b>	<b>0.30</b>	<b>47,497</b>	<b>46,778</b>
<b>(4,840)</b>	<b>54,556</b>	<b>65,497</b>	<b>78,141</b>		<b>Electrical Division Totals:</b>		<b>102,503</b>	<b>103,222</b>
<b>732,881</b>	<b>759,720</b>	<b>786,069</b>	<b>677,961</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>839,808</b>	<b>839,808</b>
<b>509,117</b>	<b>541,802</b>	<b>786,069</b>	<b>416,802</b>		<b>FUND EXPENSES</b>	<b>5.09</b>	<b>839,808</b>	<b>839,808</b>
<b>223,764</b>	<b>217,919</b>	<b>0</b>	<b>261,159</b>		<b>Building Services Fund Totals:</b>		<b>(0)</b>	<b>0</b>

# Commission on Children and Families Department - Fund 205

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

The 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.

## **FY 2016-2017 Highlights and Significant Changes**

The funding stream for these services has changed and Local Commissions are no longer operating. FY17 is the first year where no activities will be transacted through the Columbia County organization.

## **FY 2015-2016 Accomplishments**

Staff time was reduced dramatically to cover the needs of closing out the program.

The fund will require a small general fund contribution, expected to be under \$10,000, to cover the wind down costs.

Columbia County

Commsn on Children and Families

Account:

205

**Fund Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	3,366	10,485	20,043	52,530
<b>Total Beginning Balance</b>	<b>0</b>	<b>3,366</b>	<b>10,485</b>	<b>20,043</b>	<b>52,530</b>
Intergovernmental	0	34,258	300,000	211,243	274,520
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	2	200	108	231
<b>Current Year Restricted</b>	<b>0</b>	<b>34,259</b>	<b>300,200</b>	<b>211,351</b>	<b>274,751</b>
Transfers from County Funds	0	6,962	0	-1,041	1,041
<b>Current Year Other Resources</b>	<b>0</b>	<b>6,962</b>	<b>0</b>	<b>-1,041</b>	<b>1,041</b>
<b>Total Available Resources</b>	<b>0</b>	<b>44,587</b>	<b>310,685</b>	<b>230,354</b>	<b>328,321</b>
<b>Expenditures</b>					
Salary	0	5,265	3,563	13,992	51,878
Benefits	0	472	364	-462	7,173
PR Transfers (PERS Bond & Reserve)	0	0	0	0	2,704
<b>Personnel</b>	<b>0</b>	<b>5,738</b>	<b>3,927</b>	<b>13,530</b>	<b>61,755</b>
Materials & Services	0	38,849	250,204	213,458	244,122
<b>Program Budget</b>	<b>0</b>	<b>44,587</b>	<b>254,131</b>	<b>226,988</b>	<b>305,878</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	2,400
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>0</b>	<b>44,587</b>	<b>254,131</b>	<b>226,988</b>	<b>308,278</b>
Fund Contingency	0	0	56,555	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>0</b>	<b>44,587</b>	<b>310,685</b>	<b>226,988</b>	<b>308,278</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,366</b>	<b>20,043</b>
<b>No Mos Operating Reserve</b>		0	2.67	0.18	0.79

**Authorized Positions - Full Time Equivalents**

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

## 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."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	NA	0	0	574	602	584
Assigned (cumulative PERS reserve)	NA	0	1,041	0	0	0
Restricted Fund Program Resources	NA	3,366	19,003	51,956	85,777	78,757
Grant or Special Purpose	NA	0	0	0	0	0
<b>Total Fund Balance</b>	<b>0</b>	<b>3,366</b>	<b>20,043</b>	<b>52,530</b>	<b>86,379</b>	<b>79,341</b>
<b>Ending Fund Balance</b>	<b>NA</b>	<b>0</b>	<b>3,366</b>	<b>20,043</b>	<b>52,530</b>	<b>86,379</b>

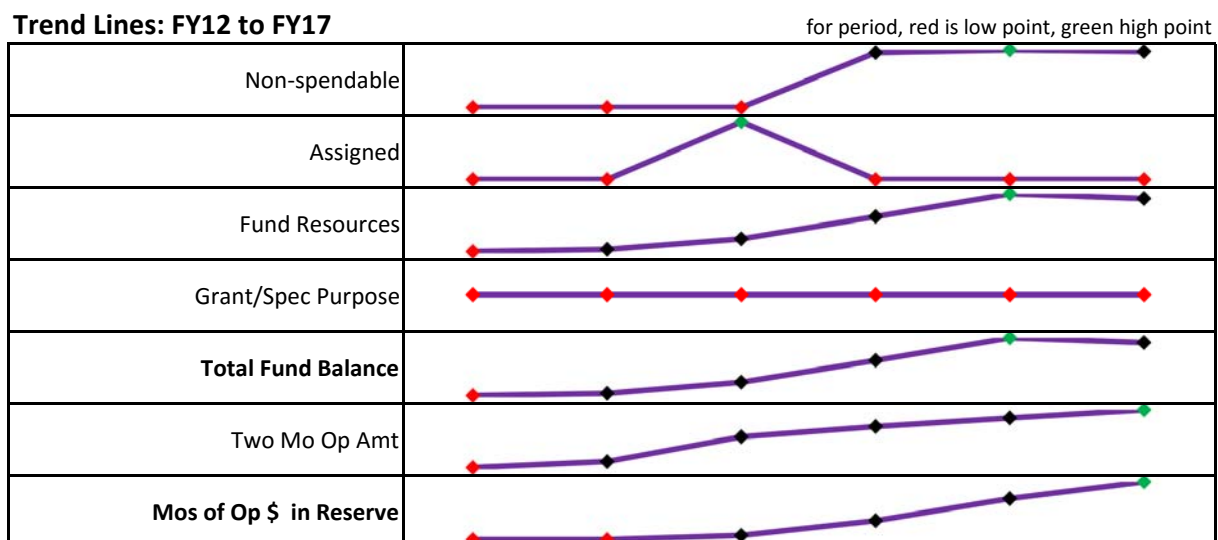
**County Policy:** Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve. 205 is exempt.

	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	7,431	37,831	50,453	61,039	71,075
Months of Operating \$ in Reserve	NA	0.00	0.18	0.79	1.72	2.43
<b>Compliant with Policy?</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Operating Reserve Trend	NA	Declining	Declining	Declining	Declining	Improving

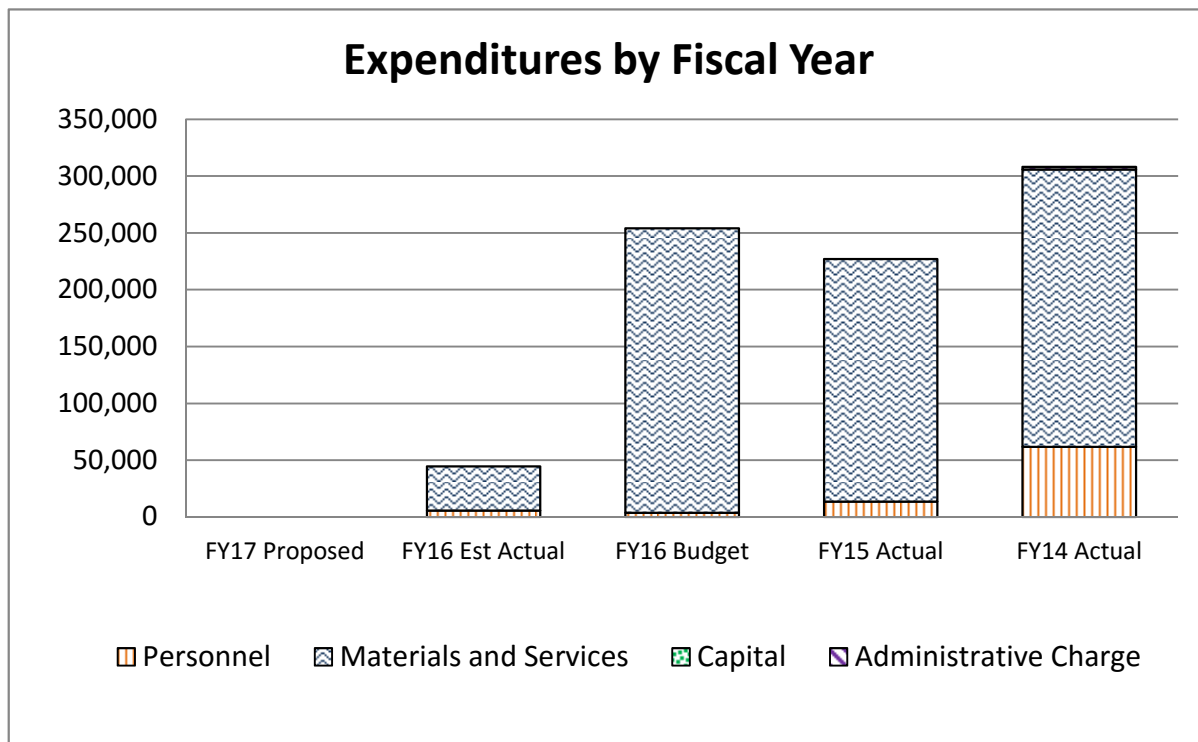
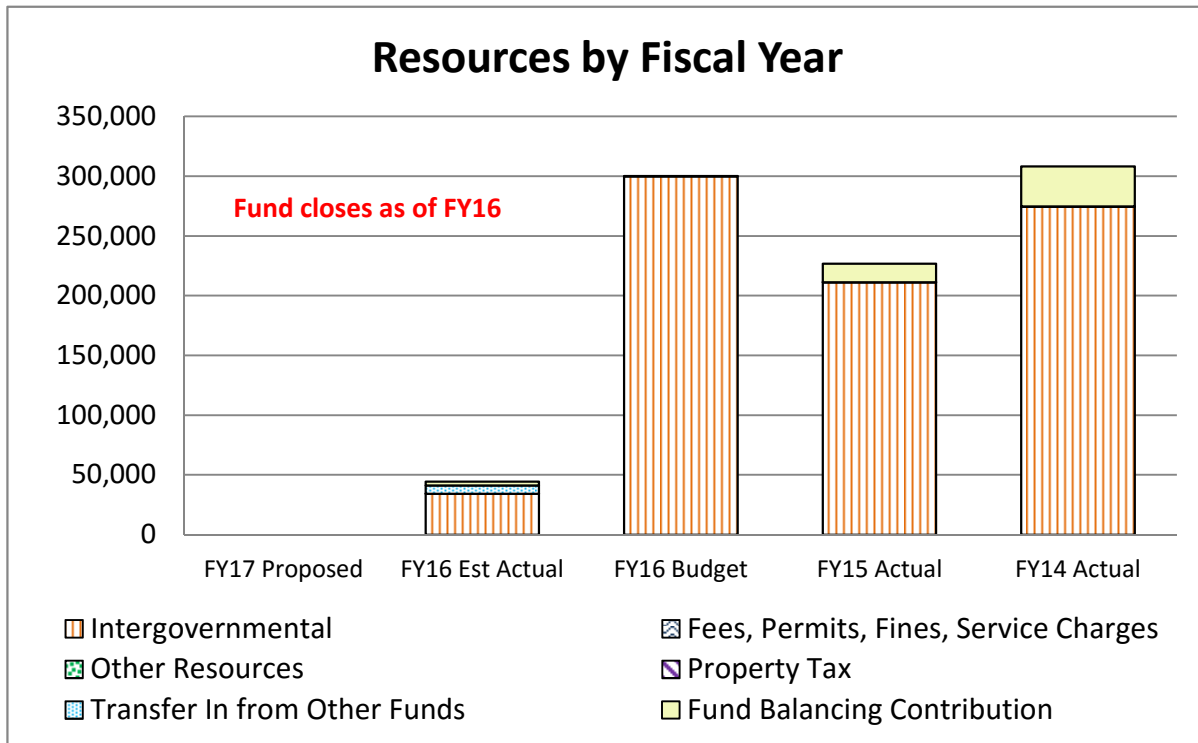
**Looking ahead:** Commission on Children and Family Fund closed in FY16. Services are delivered differently going forward.

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>NA</b>	<b>NA</b>	<b>0.91</b>	<b>1.06</b>	<b>2.08</b>	<b>2.83</b>

### Trend Lines: FY12 to FY17



## Resource and Expenditure Charts Common on Children and Families



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Comm on Children and Families</b>								
					Restricted Fund Balance			
0	1,041	0	0	205-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
51,956	19,003	10,485	3,366	205-00-00-3004	Restricted Cash Bal	0.00	0	0
574	0	0	0	205-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
52,530	20,043	10,485	3,366		Restricted Fund Balance Totals:	0.00	0	0
					Restr Fed Grant/Donation			
20,463	34,381	50,000	3,718	205-00-00-3068	Medicaid Earnings	0.00	0	0
20,463	34,381	50,000	3,718		Restr Fed Grant/Donation Totals:	0.00	0	0
					Restr State/ Local Govt Grant/			
252,170	176,862	200,000	30,540	205-00-00-3060	State Commiss Children & Fam	0.00	0	0
0	0	50,000	0	205-00-00-3063	Juvenile Crime Prevention	0.00	0	0
1,887	0	0	0	205-00-00-3066	Special Project Revenue	0.00	0	0
254,057	176,862	250,000	30,540		Restr State/ Local Govt Grant/ Totals:	0.00	0	0
					Rest Interfund Transf/Intrnl S			
1,041	(1,041)	0	0	205-00-00-3086	PERS Reserve	0.00	0	0
1,041	(1,041)	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
					Other Resources (Restr)			
172	104	100	(9)	205-00-00-3020	Interest on Investments	0.00	0	0
59	4	100	0	205-00-00-3120	Misc Revenue	0.00	0	0
231	108	200	(9)		Other Resources (Restr) Totals:	0.00	0	0
<b>328,321</b>	<b>230,354</b>	<b>310,685</b>	<b>37,615</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Expense</b>								
					Personal Services			
51,254	13,992	3,563	5,265	205-01-00-4002	CCCCF Director	0.00	0	0
625	0	0	0	205-01-00-4052	Fiscal Assistant	0.00	0	0
3,456	0	0	0	205-01-00-4101	PERS	0.00	0	0
2,674	1,070	273	403	205-01-00-4102	FICA Tax	0.00	0	0
0	16	54	27	205-01-00-4103	Workers' Compensation Ins.	0.00	0	0
583	0	0	0	205-01-00-4104	Insurance Benefits	0.00	0	0
4	2	1	2	205-01-00-4105	WBF	0.00	0	0
456	(1,550)	36	41	205-01-00-4106	Unemployment Insurance	0.00	0	0
59,051	13,530	3,927	5,738		Personal Services Totals:	0.00	0	0
					Materials and Services			
32,150	47,517	50,000	7,525	205-01-00-4324	Medicaid Expenses	0.00	0	0
6	91	0	0	205-01-00-4329	Commission Supplies & Expenses	0.00	0	0
208,534	162,353	200,000	31,174	205-01-00-4330	Grants Program	0.00	0	0
2,514	3,315	0	0	205-01-00-4331	Special Projects Funding	0.00	0	0
690	182	204	150	205-01-00-4588	Property Liability Ins.	0.00	0	0
228	0	0	0	205-01-00-4710	Mileage	0.00	0	0
244,122	213,458	250,204	38,849		Materials and Services Totals:	0.00	0	0
					Transfers			
1,663	0	0	0	205-01-00-4107	PERS Bond	0.00	0	0
1,041	0	0	0	205-01-00-4108	PERS 822	0.00	0	0
2,400	0	0	0	205-01-00-4593	Central Administrative Charges	0.00	0	0
5,104	0	0	0		Transfers Totals:	0.00	0	0
					Contingencies			
0	0	56,555	0	205-01-00-5401	Operating Contingencies	0.00	0	0
0	0	56,555	0		Contingencies Totals:	0.00	0	0
<b>308,278</b>	<b>226,988</b>	<b>310,685</b>	<b>44,587</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>328,321</b>	<b>230,354</b>	<b>310,685</b>	<b>37,615</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>308,278</b>	<b>226,988</b>	<b>310,685</b>	<b>44,587</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>20,043</b>	<b>3,366</b>	<b>0</b>	<b>(6,973)</b>		<b>Comm on Children and Families Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Forest, Park &amp; Recreation Fund</b>								
Restricted Fund Balance								
0	7,567	0	0	202-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
372,032	477,749	168,505	93,290	202-00-00-3004	Restricted Cash Bal	0.00	10,793	353,404
3,998	4,284	5,000	771	202-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
88,289	108,416	120,416	130,885	202-00-01-3004	SDC Begin Bal	0.00	164,977	0
464,319	598,016	293,921	224,945		Restricted Fund Balance Totals:	0.00	175,769	353,404
Rest Fees, Lic, Perm, Fines,								
1,500	0	0	0	202-00-00-3031	SDC-Scappoose UG Area	0.00	0	0
1,628	1,628	1,000	0	202-00-00-3032	SDC-St Helens UG Area	0.00	0	0
16,500	20,250	11,000	19,500	202-00-00-3033	SDC-Rural Area	0.00	20,000	0
30,661	40,443	45,000	32,486	202-00-00-3250	Fees and Contributions	0.00	40,000	40,000
102,868	109,228	95,000	78,020	202-00-00-3251	Camping Fees	0.00	100,000	100,000
153,157	171,549	152,000	130,006		Rest Fees, Lic, Perm, Fines, Totals:	0.00	160,000	140,000
Restr Fed Grant/Donation								
0	3,580	0	0	202-00-00-3865	Fed Funds thru ODOT	0.00	0	0
0	3,580	0	0		Restr Fed Grant/Donation Totals:	0.00	0	0
Restr State/ Local Govt Grant/								
102,210	113,274	125,000	65,888	202-00-00-3070	State RV License Apportion	0.00	130,000	125,000
0	15,825	16,000	16,525	202-00-00-3502	Boat Dock Facilities - St Reim	0.00	16,525	16,525
0	0	0	0	202-00-02-3600	Marine Grant	0.00	10,000	10,000
102,210	129,099	141,000	82,413		Restr State/ Local Govt Grant/ Totals:	0.00	156,525	151,525
Restr Private Grant/Donation								
1,500	2,869	1,500	1,000	202-00-00-3575	Camp Wilkerson Donation Acct	0.00	0	0
40,000	0	0	0	202-00-00-3578	Marine Facilities Donation Acc	0.00	0	0
35,441	0	0	0	202-00-00-3700	Grants, Donations for CZ Trail	0.00	0	0
76,941	2,869	1,500	1,000		Restr Private Grant/Donation Totals:	0.00	0	0
Rest Interfund Transf/Intrnl S								
0	0	0	0	202-00-00-3080	Transfer from SDC 301	0.00	58,300	40,000
0	0	0	0	202-00-00-3081	Transfer from SDC 301	0.00	0	20,000
7,567	(7,567)	0	0	202-00-00-3086	PERS Reserve	0.00	0	0
0	0	0	0	202-00-00-3568	O & C Title III Grant	0.00	0	100,000
7,567	(7,567)	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	58,300	160,000
Other Resources (Restr)								
1,505	1,457	1,500	174	202-00-00-3020	Interest on Investments	0.00	2,000	1,000
499	0	0	0	202-00-00-3023	Interest on SDC Investments	0.00	0	0
0	0	600,000	0	202-00-00-3060	Sale of Forest Products	0.00	470,000	0
1,234	1,982	0	6	202-00-00-3100	Refund of Misc. Expenses	0.00	0	0
1,260	0	0	0	202-00-00-3120	Rent Revenue	0.00	0	0
1,534	0	0	0	202-00-00-3122	Sale of Equipment	0.00	0	0
0	591	250	519	202-00-01-3020	Park SDC Interest	0.00	500	0
6,033	4,029	601,750	700		Other Resources (Restr) Totals:	0.00	472,500	1,000
<b>810,226</b>	<b>901,575</b>	<b>1,190,171</b>	<b>439,064</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,023,094</b>	<b>805,929</b>

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2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
<b>Parks Administrative</b>								
Personal Services								
73,593	77,920	41,206	30,564	202-01-00-4011	Assist Director, Public Works	0.42	75,445	45,909
41,502	44,529	46,228	34,910	202-01-00-4053	Department Secretary	1.00	48,557	48,038
459	1,184	3,000	963	202-01-00-4090	Overtime	0.00	3,000	3,000
15,443	16,912	12,077	5,012	202-01-00-4101	PERS ER	0.00	10,372	7,232
8,840	9,196	6,918	4,268	202-01-00-4102	FICA Tax	0.00	9,716	7,416
788	1,222	696	345	202-01-00-4103	Workers' Compensation Ins.	0.00	824	520
39,612	42,647	35,506	26,817	202-01-00-4104	Insurance Benefits	0.00	38,697	38,710
58	51	49	33	202-01-00-4105	WBF	0.00	64	48
671	(1,656)	904	517	202-01-00-4106	Unemployment	0.00	635	485
0	0	0	3,987	202-01-00-4109	PERS EE 6%	0.00	7,620	5,817
180,966	192,007	146,584	107,417		<b>Personal Services Totals:</b>	1.42	194,930	157,177
Materials and Services								
192	47,062	300	1,321	202-00-00-4594	Refunds	0.00	500	500
0	0	0	0	202-00-02-4600	Marine Grant Outlays	0.00	10,000	10,000
1,406	1,744	1,500	1,055	202-01-00-4310	Telephone	0.00	1,500	1,500
318	200	350	34	202-01-00-4311	Cellular Phone service	0.00	300	300
93	86	100	35	202-01-00-4320	Postage	0.00	100	100
1,099	502	1,000	721	202-01-00-4321	Office Supplies	0.00	1,000	1,000
133	758	1,000	0	202-01-00-4360	Materials and Supplies	0.00	1,000	1,000
1,416	1,358	1,500	1,142	202-01-00-4511	Electricity	0.00	1,500	1,500
832	608	200	509	202-01-00-4512	Gas - Heat	0.00	600	600
570	550	750	305	202-01-00-4513	Water & Sewer	0.00	600	600
40	96	100	73	202-01-00-4514	Garbage Service	0.00	100	100
2,880	3,020	2,500	2,375	202-01-00-4515	Contract Janitorial Service	0.00	3,500	3,500
425	0	0	422	202-01-00-4516	Building Repairs	0.00	500	500
11,116	11,697	13,325	12,747	202-01-00-4588	Property /Liab. Insurance Pymt	0.00	14,149	14,149
0	156	0	0	202-01-00-4594	Work Crew Fee Reimb.	0.00	0	0
0	0	10,000	0	202-01-00-4595	Road Dept Crew Reimb.	0.00	10,000	15,000
33	0	0	0	202-01-00-4609	Equipment Rental	0.00	0	0
2,646	1,723	1,000	1,158	202-01-00-4701	Advertising/Marketing	0.00	2,000	2,000
0	2,306	750	2,832	202-01-00-4705	Bank Charges	0.00	1,000	1,000
75	29	50	0	202-01-00-4710	Mileage	0.00	0	0
90	0	0	0	202-01-00-4715	Automobile Expense & Gas/Oil	0.00	0	0
1,063	548	250	24	202-01-00-4720	Conferences and Training	0.00	500	500
200	0	100	0	202-01-00-4730	Membership Dues	0.00	100	100
811	1,811	1,500	1,035	202-01-00-4901	Miscellaneous Expense	0.00	1,500	1,500
25,438	74,253	36,275	25,787		<b>Materials and Services Totals:</b>	0.00	50,449	55,449
Transfers								
9,990	9,946	6,869	5,167	202-01-00-4107	PERS Bond	0.00	9,053	6,984
5,084	5,440	3,979	2,924	202-01-00-4108	PERS 822	0.00	5,588	2,811
43,443	43,753	58,307	43,730	202-01-00-4593	Admin Allocation-General Fund	0.00	45,449	45,449
31,282	12,925	0	0	202-01-00-5312	Work Crew Fees	0.00	0	0
0	0	0	0	202-01-00-5314	Transfer to 301 SDC Parks	0.00	0	0
89,800	72,064	69,155	51,821		<b>Transfers Totals:</b>	0.00	60,090	55,245
Contingencies								
0	0	744,180	0	202-01-00-5401	Operating Contingencies	0.00	294,152	219,839
0	0	744,180	0		<b>Contingencies Totals:</b>	0.00	294,152	219,839
<b>296,204</b>	<b>338,323</b>	<b>996,194</b>	<b>185,025</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.42</b>	<b>599,621</b>	<b>487,709</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>296,204</b>	<b>338,323</b>	<b>996,194</b>	<b>185,025</b>		<b>DEPT EXPENSES</b>	<b>1.42</b>	<b>599,621</b>	<b>487,709</b>
<b>(296,204)</b>	<b>(338,323)</b>	<b>(996,194)</b>	<b>(185,025)</b>		<b>Parks Administrative Totals:</b>		<b>(599,621)</b>	<b>(487,709)</b>

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2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
					<b>Parks Operation</b>			
					Rest Fees, Lic, Perm, Fines,			
600	500	0	0	202-02-00-3252	Park Host Rent	0.00	0	0
13,790	13,800	21,600	14,222	202-02-00-3261	Residential Rentals	0.00	25,200	25,200
14,390	14,300	21,600	14,322		Rest Fees, Lic, Perm, Fines, Totals:	0.00	25,200	25,200
<b>14,390</b>	<b>14,300</b>	<b>21,600</b>	<b>14,322</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>25,200</b>	<b>25,200</b>
<b>Expense</b>								
					Personal Services			
50,047	52,212	53,409	40,399	202-02-00-4062	Parks Maintenance Worker II	1.00	55,002	54,419
7,448	0	0	0	202-02-00-4085	Park Host	0.00	0	0
1,385	1,948	0	793	202-02-00-4090	Overtime	0.00	5,000	5,000
7,402	7,749	8,839	4,346	202-02-00-4101	PERS ER	0.00	6,037	5,975
4,504	4,052	4,086	3,116	202-02-00-4102	FICA Tax	0.00	4,590	4,546
2,645	2,558	2,246	1,113	202-02-00-4103	Workers' Compensation Ins.	0.00	1,265	1,251
7,446	8,013	8,573	6,454	202-02-00-4104	Insurance Benefits	0.00	9,233	9,233
42	11	33	20	202-02-00-4105	WBF	0.00	30	30
366	(1,321)	534	321	202-02-00-4106	Unemployment	0.00	300	297
0	0	0	2,472	202-02-00-4109	PERS EE 6%	0.00	3,600	3,565
0	0	0	0	202-02-00-4110	Flood Overtime	0.00	0	0
81,284	75,222	77,720	59,034		Personal Services Totals:	1.00	85,056	84,316
					Materials and Services			
2,812	3,120	3,000	2,138	202-02-00-4310	Telephone	0.00	3,000	3,000
19,275	13,669	20,000	4,923	202-02-00-4360	Materials and Supplies	0.00	30,000	15,000
17,952	16,417	15,000	11,447	202-02-00-4511	Electricity	0.00	15,000	15,000
1,068	764	750	874	202-02-00-4513	Water & Sewer	0.00	1,000	1,000
12,222	14,683	12,000	9,614	202-02-00-4514	Garbage Service	0.00	15,000	15,000
6,604	23,487	5,000	11,374	202-02-00-4516	Building/Infrastructure Repair	0.00	12,000	12,000
2,766	1,777	2,000	1,163	202-02-00-4518	Fuel - Propane	0.00	2,000	2,000
2,000	0	0	0	202-02-00-4522	Non-Cap Equipment	0.00	0	0
11,883	6,241	2,000	6,230	202-02-00-4609	Equipment Rental	0.00	2,000	5,000
3,619	1,977	3,000	83	202-02-00-4634	Equipment Repairs	0.00	0	2,000
135	116	200	0	202-02-00-4710	Mileage	0.00	200	200
11,389	12,003	8,000	5,160	202-02-00-4711	Vehicle Fuel	0.00	10,000	10,000
2,287	7,211	5,000	3,464	202-02-00-4714	Vehicle Maintenance	0.00	5,000	5,000
100	0	0	0	202-02-00-4715	Automobile Expense & Gas/Oil	0.00	0	0
285	0	0	0	202-02-00-4720	Conferences and Training	0.00	0	0
850	13	0	0	202-02-00-4786	Hudson Park Expenses	0.00	0	0
8,214	1,287	0	0	202-02-00-4795	Scappoose R.V. Park Expenses	0.00	0	0
1,164	3,640	0	0	202-02-00-4796	Big Eddy Park Expenses	0.00	0	0
586	3,537	0	28	202-02-00-4797	Prescott Beach Expenses	0.00	0	0
384	0	0	0	202-02-00-4798	Asbury Acres Expenses	0.00	0	0
84,364	96,222	45,000	47,566	202-02-00-4841	Contract Temp. Services	0.00	85,000	50,000
0	9,100	0	0	202-02-00-4844	Workcrew Fee	0.00	0	0
1,308	5,153	1,000	4,565	202-02-00-4901	Miscellaneous Expense	0.00	10,000	10,000
7,882	9,232	10,000	6,476	202-02-00-4992	Boat Dock Facilities	0.00	10,000	10,000
199,150	229,649	131,950	115,106		Materials and Services Totals:	0.00	200,200	155,200
					Capital Outlay			
0	0	0	0	202-02-00-5001	Trucks	0.00	30,000	20,000
0	0	0	0		Capital Outlay Totals:	0.00	30,000	20,000
					Transfers			
4,583	4,369	4,057	3,202	202-02-00-4107	PERS Bond	0.00	4,277	4,281
2,335	2,383	2,350	1,812	202-02-00-4108	PERS 822	0.00	2,640	1,723
3,333	0	1,500	0	202-02-00-5311	Tipping fees	0.00	0	0
10,075	0	9,500	0	202-02-00-5312	Work Crew Fees	0.00	0	0
20,326	6,752	17,407	5,015		Transfers Totals:	0.00	6,917	6,004
<b>300,760</b>	<b>311,623</b>	<b>227,077</b>	<b>179,154</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.00</b>	<b>322,173</b>	<b>265,520</b>
<b>14,390</b>	<b>14,300</b>	<b>21,600</b>	<b>14,322</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>25,200</b>	<b>25,200</b>
<b>300,760</b>	<b>311,623</b>	<b>227,077</b>	<b>179,154</b>		<b>DEPT EXPENSES</b>	<b>1.00</b>	<b>322,173</b>	<b>265,520</b>
<b>(286,370)</b>	<b>(297,323)</b>	<b>(205,477)</b>	<b>(164,832)</b>		<b>Parks Operation Totals:</b>		<b>(296,973)</b>	<b>(240,320)</b>

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<b>Capital Projects</b>								
<b>Expense</b>								
Materials and Services								
0	0	0	312	202-03-00-4841	Carcus Creek Expense	0.00	135,000	10,400
0	0	0	312		Materials and Services Totals:	0.00	135,000	10,400
Capital Outlay								
283	0	0	0	202-03-00-5021	J.J.Collins-East Trans.Tie-Up	0.00	0	0
3,822	0	0	0	202-03-00-5031	C-Z Trail Improvements	0.00	0	0
4,105	0	0	0		Capital Outlay Totals:	0.00	0	0
<b>4,105</b>	<b>0</b>	<b>0</b>	<b>312</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>135,000</b>	<b>10,400</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>4,105</b>	<b>0</b>	<b>0</b>	<b>312</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>135,000</b>	<b>10,400</b>
<b>(4,105)</b>	<b>0</b>	<b>0</b>	<b>(312)</b>		<b>Capital Projects Totals:</b>	<b>0.00</b>	<b>(135,000)</b>	<b>(10,400)</b>
<b>Camp Wilkerson</b>								
Rest Fees, Lic, Perm, Fines,								
17,459	21,577	20,000	23,757	202-05-00-3250	Camping Fees	0.00	22,000	22,000
31,806	46,607	30,000	33,102	202-05-00-3251	Camping & Day Use Fees,Wilkers	0.00	40,000	40,000
49,265	68,184	50,000	56,858		Rest Fees, Lic, Perm, Fines, Totals:	0.00	62,000	62,000
Restr State/ Local Govt Grant/								
0	0	0	0	202-05-00-3281	Bridge Grant	0.00	0	10,000
0	0	0	0		Restr State/ Local Govt Grant/ Totals:	0.00	0	10,000
Other Resources (Restr)								
368,296	0	0	0	202-05-00-3060	Sale of Forest Products	0.00	0	30,000
368,296	0	0	0		Other Resources (Restr) Totals:	0.00	0	30,000
<b>417,561</b>	<b>68,184</b>	<b>50,000</b>	<b>56,858</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>62,000</b>	<b>102,000</b>
<b>Expense</b>								
Personal Services								
350	0	0	0	202-05-00-4003	Park Host	0.00	0	0
6,218	0	0	0	202-05-00-4085	Park Host-Big Eddy	0.00	0	0
415	0	0	0	202-05-00-4101	PERS	0.00	0	0
476	0	0	0	202-05-00-4102	FICA Tax	0.00	0	0
157	0	0	0	202-05-00-4103	Workers' Compensation Ins.	0.00	0	0
10	0	0	0	202-05-00-4105	WBF	0.00	0	0
57	0	0	0	202-05-00-4106	Unemployment	0.00	0	0
7,683	0	0	0		Personal Services Totals:	0.00	0	0
Materials and Services								
468	888	300	375	202-05-00-4310	Telephone	0.00	500	500
2,532	5,671	5,000	1,088	202-05-00-4360	Materials and Supplies	0.00	20,000	6,000
4,289	5,164	4,000	4,933	202-05-00-4511	Electricity	0.00	6,000	6,000
3,217	3,492	4,000	3,216	202-05-00-4514	Garbage Service	0.00	5,000	5,000
4,148	7,987	3,000	1,009	202-05-00-4516	Building Repairs	0.00	3,000	3,000
3,222	2,973	2,000	1,958	202-05-00-4518	Fuel Propane	0.00	2,000	2,000
1,450	2,928	10,000	1,896	202-05-00-4594	Refunds	0.00	2,000	2,000
4,230	5,281	2,000	3,517	202-05-00-4609	Equipment Rental	0.00	1,000	1,000
178	0	0	669	202-05-00-4634	Equipment Repairs	0.00	1,000	1,000
923	587	1,000	653	202-05-00-4711	Vehicle Fuel	0.00	1,000	1,000
150	0	0	90	202-05-00-4715	Auto Expense	0.00	0	0
7,643	8,438	7,200	8,576	202-05-00-4841	Contact Services	0.00	10,000	10,000
0	1,300	0	0	202-05-00-4844	Workcrew Fee	0.00	0	0
273	183	0	197	202-05-00-4901	Miscellaneous Expense	0.00	2,000	2,000
32,722	44,892	38,500	28,177		Materials and Services Totals:	0.00	53,500	39,500

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0	0	0	0	202-05-00-5002	Capital Outlay			
1,320	64,275	0	770	202-05-00-5006	Vaulted Toilets (6)	0.00	0	100,000
1,320	64,275	0	770		Shower Extension	0.00	0	30,000
					Capital Outlay Totals:	0.00	0	130,000
					Transfers			
244	0	0	0	202-05-00-4107	PERS Bond	0.00	0	0
148	0	0	0	202-05-00-4108	PERS 822	0.00	0	0
975	0	0	0	202-05-00-5312	Work Crew Fees	0.00	0	0
1,367	0	0	0		Transfers Totals:	0.00	0	0
<b>43,093</b>	<b>109,167</b>	<b>38,500</b>	<b>28,948</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>53,500</b>	<b>169,500</b>
<b>417,561</b>	<b>68,184</b>	<b>50,000</b>	<b>56,858</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>62,000</b>	<b>102,000</b>
<b>43,093</b>	<b>109,167</b>	<b>38,500</b>	<b>28,948</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>53,500</b>	<b>169,500</b>
<b>374,469</b>	<b>(40,983)</b>	<b>11,500</b>	<b>27,911</b>		<b>Camp Wilkerson Totals:</b>	<b>0.00</b>	<b>8,500</b>	<b>(67,500)</b>
<b>1,242,178</b>	<b>984,059</b>	<b>1,261,771</b>	<b>510,244</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>1,110,294</b>	<b>933,129</b>
<b>644,161</b>	<b>759,114</b>	<b>1,261,771</b>	<b>393,438</b>		<b>FUND EXPENSES</b>	<b>2.42</b>	<b>1,110,294</b>	<b>933,129</b>
<b>598,016</b>	<b>224,945</b>	<b>0</b>	<b>116,806</b>		<b>Forest, Park &amp; Recreation Fund Totals:</b>		<b>0</b>	<b>0</b>



## Community Justice - Adult Division - Fund 203

The Department of Community Justice –Adult Division is funded primarily by State grants including the “grant-in-aid” allocated by the Oregon State Department of Corrections and does not receive any funding from the County general fund. Counties enter into a binding contract with the State of Oregon for funding that has specific mandated requirements agreed upon by counties. Columbia County, like many other small counties, receives their funding from the State to provide supervision to felony offenders in the community in lieu of a prison sentence and provides funding for 1145 offenders who are under the Local Supervisory Authority and are lodged in the Columbia County Jail. The department receives additional Measure 57 funds in the amount of \$57,800 per year to support services and alternative programs in the community. These programs include support of the Drug Court probation officer, work crew, and transitional housing.

To support the continued efforts of the State to reduce the high cost of the growing prison population, Columbia County received SB 3194 - Justice Reinvestment Grant – for the 2015-17 biennium in the amount of \$417,329 to enhance services which prevent recidivism, reduce commitments to prison, and increase services and accountability to offenders remaining in the community while enhancing public safety. 10% of this allocation supports the local services to victims of crime including the SAFE and Amani Centers. This is a continuation grant which supports programs with a recommendation from the Local Public Safety Coordinating Council and the Criminal Justice Commission.

Program support is enhanced by the collection of fees from offenders to offset part of the cost of supervision. These revenue sources are: supervision fees, electronic monitoring fees, DNA collection fees, cognitive program fees, community service/work crew administrative fees, transitional housing fees, and work crew contract fees.

The Department maintains a Community Service /Work crew program to provide a cost-effective alternative to incarceration, allows the offender to work off fees and court fines as well as providing a valuable service to the community. The program provides contracted services to the local government agencies at a minimal cost to assist in subsidizing the program, as well as providing community service to the community. Work crew has provided over 10,000 hours yearly of labor to the community.

### **FY 2016 - 2017 Highlights and Significant Changes**

2016-17 promises the Department opportunities for growth and increased service to the community. Building on the stability provided in 2015-2016, which included additional state funding, staffing levels will increase to re-align the high caseloads. To support the state efforts to reduce prison populations and increase community safety, community based programs will

be developed to target the highest risk offender's criminogenic risks and needs. The Department will continue to lead in the use of Evidence Based programs to effectively supervise offenders placed on probation or parole. This includes Cognitive-based intervention classes, EPICS (Effective Practice in Community Supervision), Domestic Violence Victim Impact Panel, Parenting Education, and Cognitive Behavioral Intervention Sex Offender Intervention pilot program.

## **FY 2015-2016 Accomplishments**

The focus on stabilization was predominant in 2015-16. This stabilization was realized in the following areas:

1. Staffing
  - a. The Office Manager retired in June, 2015. These duties were redistributed between the Director, Adult Division Supervisor, Support staff and the Community Service Coordinator. This re-alignment led to the reclassification of the support staff positions in relation to the increase in workload.
  - b. Probation: Staff stabilization includes hiring staff living in the community and seeking long-term commitments to the County. All current positions have been filled to include: Adult Division Supervisor, 6 probation staff.
  - c. The Justice Reinvestment Grant will allow the Department to assign a probation officer to a position of "Forensic Program Coordinator" to develop evidence based interventions and practices to target highest criminogenic risks to offend. This grant will also support an Intervention Specialist which will be split between Adult and Juvenile Divisions to offer in-house cognitive interventions.
2. Budget and financial structures. Increases in State funding and decreases in spending over the past two years provided the foundation to secure the budget and include the required contingency. Changes in the financial processing and cash handling have been implemented to increase accountability, provide in-house auditing that supports the County's financial structure and accountability.
3. Realization of the goals to maintain and restructure the work crew and transitional house programs to provide program sustainability, and to build programming to include vocational and educational opportunities as well as temporary housing and community service.
4. The Adult Division and Juvenile Division received training in EPICS (Effective Practices in Community Supervision), a research-based evidence supported

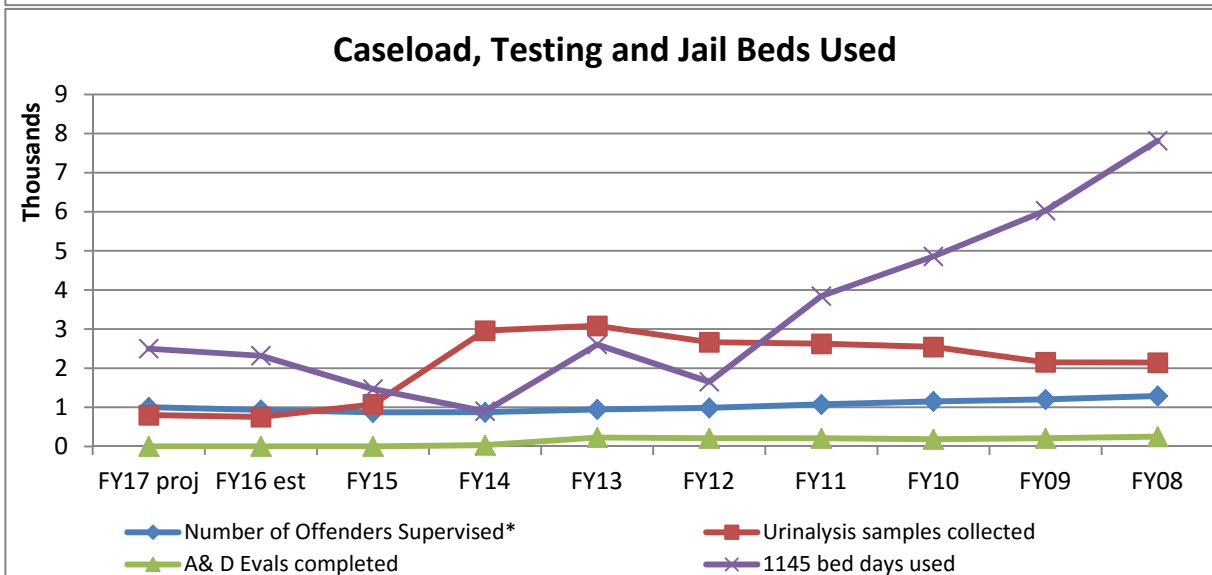
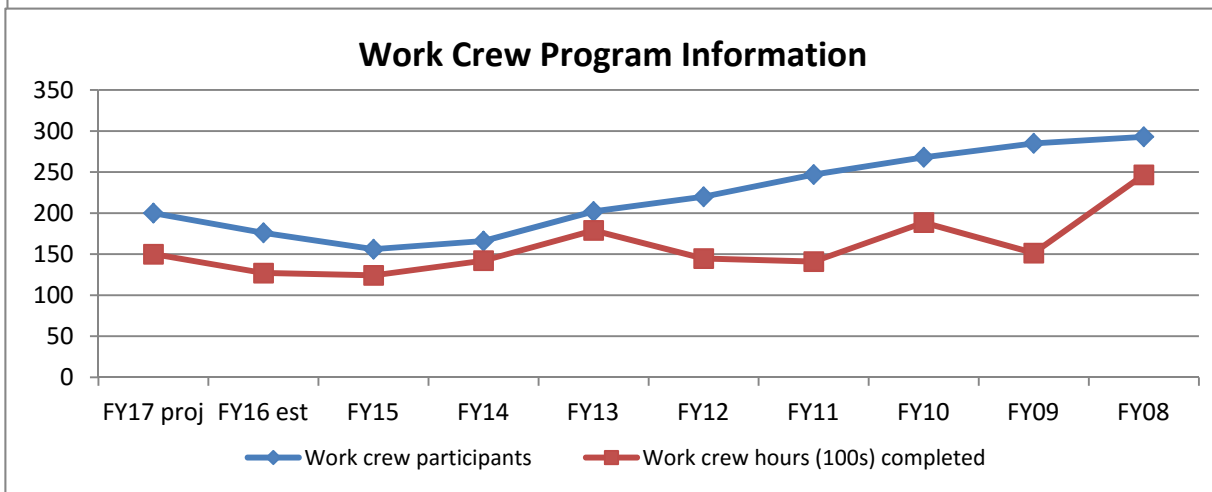
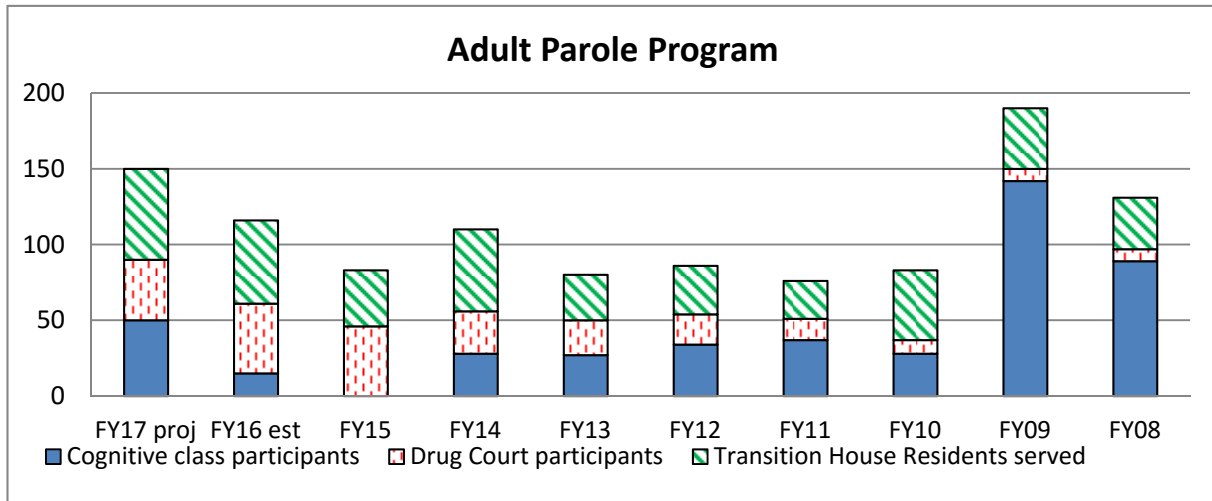
practice to target medium and high risk offenders to develop skills that reduce recidivism. This training included training of two staff from each division (One Supervisor and one peer leader) to coach and support department staff. The inclusion of the entire department supports efforts in unification of the whole department and the development of interventions which are consistent along the continuum of interventions in community justice.

5. Parenting Education - The Department entered into a contract with NW Parenting Hub/CAT team to provide parenting education for adult offenders and parents of the juvenile offenders.

# Community Justice - Adult Program

## Operating Indicators

## Columbia County, Oregon



Columbia County

Community Justice - Adult Services

Account:

203

## Fund Budget Summary

	FY17	FY16	FY16	FY15	FY14
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	583,577	340,347	401,031	372,992	204,691
<b>Total Beginning Balance</b>	<b>583,577</b>	<b>340,347</b>	<b>401,031</b>	<b>372,992</b>	<b>204,691</b>
Intergovernmental	1,597,300	1,713,609	1,462,000	1,373,445	1,530,352
Fees, Permits, Fines, Service Charges	105,500	111,950	85,000	97,894	88,520
Other Resources	104,000	108,200	50,000	143,185	72,358
<b>Current Year Restricted</b>	<b>1,806,800</b>	<b>1,933,759</b>	<b>1,597,000</b>	<b>1,614,523</b>	<b>1,691,230</b>
Transfers from County Funds	0	0	12,700	-22,981	37,606
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>12,700</b>	<b>-22,981</b>	<b>37,606</b>
<b>Total Available Resources</b>	<b>2,390,377</b>	<b>2,274,105</b>	<b>2,010,731</b>	<b>1,964,535</b>	<b>1,933,526</b>
<b><u>Expenditures</u></b>					
Salary	761,271	687,898	789,190	701,656	664,147
Benefits	455,701	371,089	394,945	300,437	327,903
PR Transfers (PERS Bond & Reserve)	72,436	80,811	94,666	77,363	73,943
<b>Personnel</b>	<b>1,289,408</b>	<b>1,139,798</b>	<b>1,278,801</b>	<b>1,079,456</b>	<b>1,065,994</b>
Materials & Services	151,687	148,999	109,661	147,373	110,483
<b>Program Budget</b>	<b>1,441,096</b>	<b>1,288,797</b>	<b>1,388,462</b>	<b>1,226,829</b>	<b>1,176,476</b>
Capital	0	0	0	0	0
Debt	6,680	6,680	6,680	6,680	6,680
Transfers Out (admin alloc)	179,662	138,866	138,866	134,493	120,254
Transfers Out (fund pymts)	256,186	256,186	256,686	256,186	257,124
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>1,883,623</b>	<b>1,690,529</b>	<b>1,790,694</b>	<b>1,624,188</b>	<b>1,560,534</b>
Fund Contingency	506,754	0	220,038	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>2,390,377</b>	<b>1,690,529</b>	<b>2,010,731</b>	<b>1,624,188</b>	<b>1,560,534</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>583,577</b>	<b>0</b>	<b>340,347</b>	<b>372,992</b>
<b>No Mos Operating Reserve</b>	<b>4.44</b>	<b>5.8</b>	<b>2.04</b>	<b>3.55</b>	<b>4.06</b>

## Authorized Positions - Full Time Equivalents

	12.91
FY16	12.43
FY15	12.15
FY14	13.30
FY13	13.30
FY12	13.78
FY11	14.57

# Fund Balance Analysis and Trends

## 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."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	1,000	484	11,402	19,024	14,527	13,454
Assigned (cumulative PERS reserve)	0	0	22,981	0	0	0
Restricted Fund Program Resources	582,577	339,863	338,609	185,667	379,676	459,999
Grant or Special Purpose (SDCs)	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>583,577</b>	<b>340,347</b>	<b>372,992</b>	<b>204,691</b>	<b>394,203</b>	<b>473,453</b>
<b>Ending Fund Balance</b>	<b>506,754</b>	<b>583,577</b>	<b>340,347</b>	<b>372,992</b>	<b>204,691</b>	<b>394,203</b>

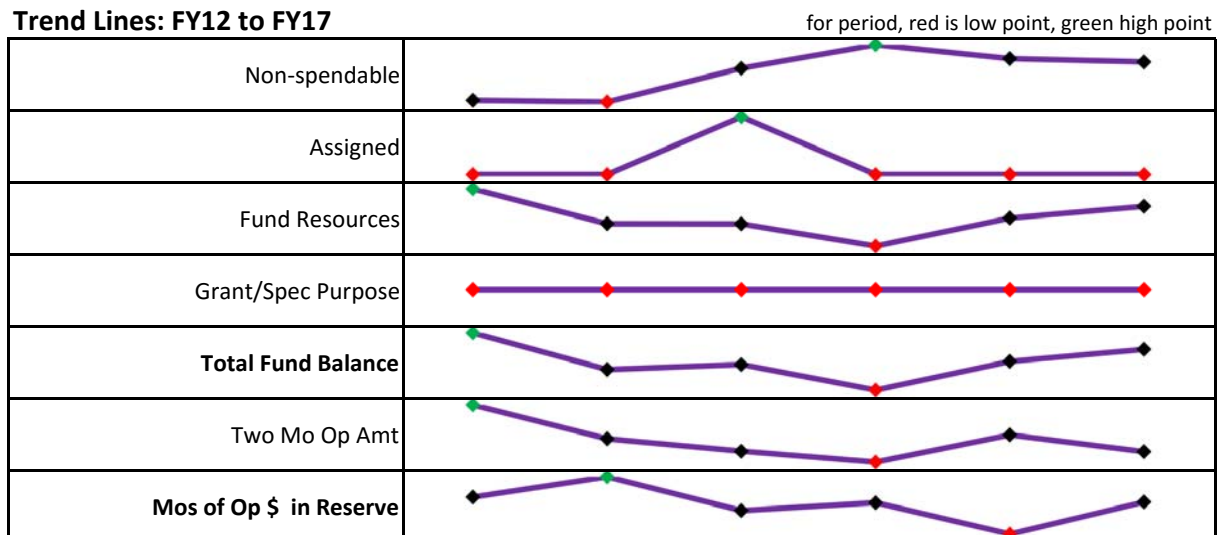
**County Policy:** Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	228,110	201,331	191,578	183,079	204,463	191,234
Months of Operating \$ in Reserve	4.44	5.80	3.55	4.07	2.00	4.12
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Declining	Improving	Declining	Improving	Declining	Declining

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

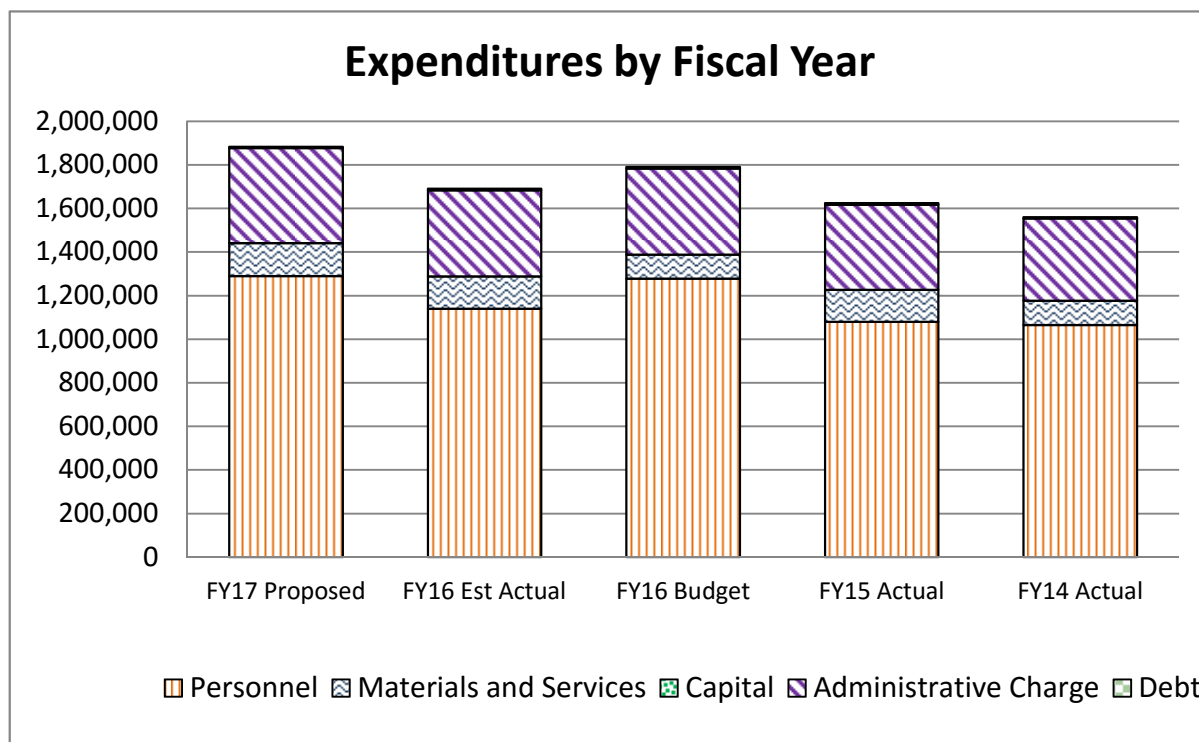
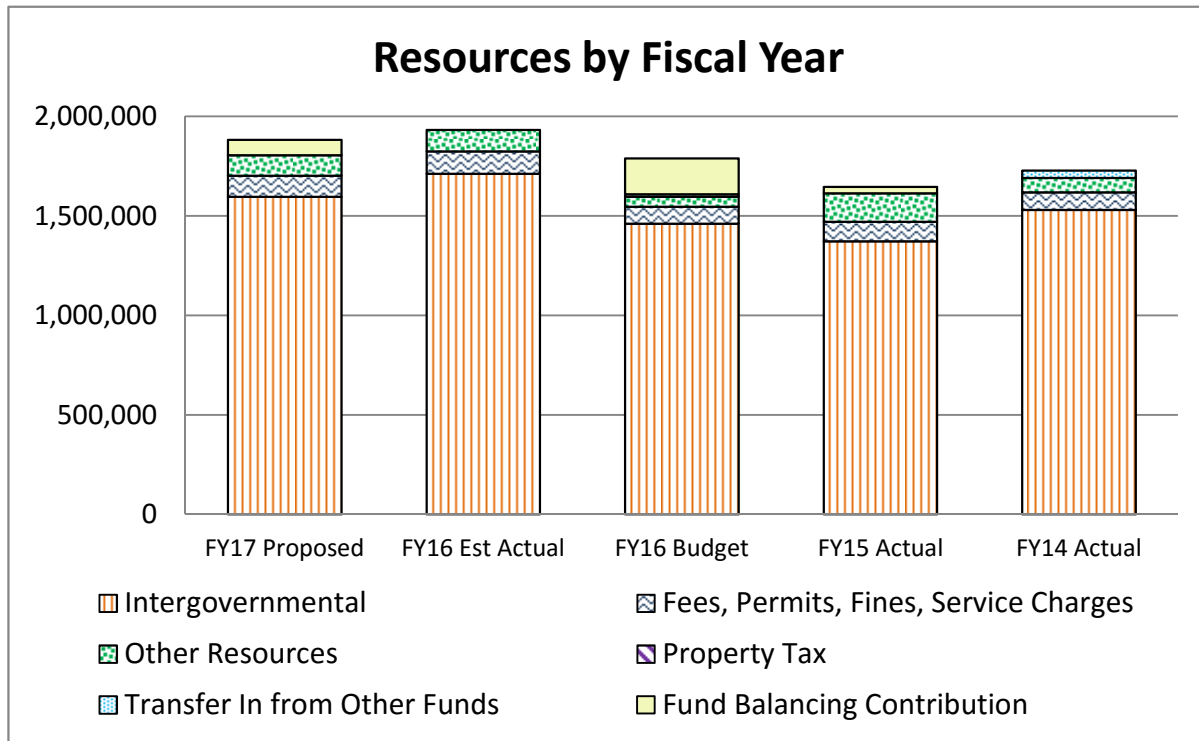
	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>4.25</b>	<b>5.11</b>	<b>3.38</b>	<b>3.53</b>	<b>2.03</b>	<b>3.71</b>

### Trend Lines: FY12 to FY17



## Resource and Expenditure Charts

### Community Justice - Adult Services



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Community Corrections Fund</b>								
					Restricted Fund Balance			
0	22,981	0	0	203-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
185,667	338,609	386,031	339,863	203-00-00-3004	Restricted Cash Bal	0.00	588,177	582,577
19,024	11,402	15,000	484	203-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	1,000	1,000
204,691	372,992	401,031	340,347		Restricted Fund Balance Totals:	0.00	589,177	583,577
					Rest Fees, Lic, Perm, Fines,			
76,843	85,098	75,000	60,009	203-00-00-3250	Supervision Fees	0.00	70,000	70,000
5,086	5,199	5,000	2,525	203-00-00-3260	MIS Client Fees	0.00	4,000	4,000
490	0	0	750	203-00-00-3270	Program Client Fees	0.00	1,000	1,000
0	0	0	800	203-00-00-3275	Cmty Srvce Fee - Workcrew	0.00	1,000	1,000
2,730	2,206	0	1,290	203-00-00-3280	DUII Fees	0.00	500	500
0	0	0	15,361	203-00-00-3285	Fees from DoR	0.00	15,000	15,000
3,371	5,392	5,000	11,716	203-00-00-3290	Transition House Rental Fees	0.00	15,000	15,000
88,520	97,894	85,000	92,451		Rest Fees, Lic, Perm, Fines, Totals:	0.00	106,500	106,500
					Restr State/ Local Govt Grant/			
1,305,886	1,305,886	1,300,000	1,042,045	203-00-00-3060	Grant-In-Aid	0.00	1,385,300	1,385,300
68,216	67,559	75,000	115,610	203-00-00-3066	Subsidy	0.00	4,000	4,000
156,250	0	87,000	208,665	203-00-00-3069	SB 3194 Justice Reinv	0.00	208,000	208,000
1,530,352	1,373,445	1,462,000	1,366,320		Restr State/ Local Govt Grant/ Totals:	0.00	1,597,300	1,597,300
					Rest Interfund Transf/Intrnl S			
14,625	0	12,700	0	203-00-00-3085	Work Crew from County Depts	0.00	0	0
22,981	(22,981)	0	0	203-00-00-3086	PERS Reserve	0.00	0	0
37,606	(22,981)	12,700	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
					Other Resources (Restr)			
2,118	2,795	0	1,875	203-00-00-3020	Interest on Investments	0.00	1,000	1,000
7,719	6,169	0	6,262	203-00-00-3100	Refund of Expenses	0.00	2,000	2,000
62,522	82,336	50,000	78,795	203-00-00-3295	Work Crew Revenue	0.00	100,000	100,000
72,358	91,300	50,000	86,942		Other Resources (Restr) Totals:	0.00	103,000	103,000
<b>1,933,526</b>	<b>1,912,649</b>	<b>2,010,731</b>	<b>1,886,060</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>2,395,977</b>	<b>2,390,377</b>



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Expense</b>								
Personal Services								
80,994	79,228	76,427	58,791	203-01-00-4002	Director	0.75	78,203	77,360
22,988	0	0	0	203-01-00-4003	Probation Officer I	0.00	0	0
6,072	236	0	0	203-01-00-4004	A & D Eval. Spec	0.00	0	0
59,166	0	0	0	203-01-00-4005	Probation Officer II	0.00	0	0
73,179	0	0	0	203-01-00-4006	Office Manager	0.00	0	0
59,154	0	0	0	203-01-00-4007	Probation Officer 1	0.00	0	0
63,488	0	0	0	203-01-00-4008	Probation Officer I	0.00	0	0
65,884	0	0	0	203-01-00-4009	Probation Officer II	0.00	0	0
13,436	0	2,000	37,480	203-01-00-4011	Adult Division Supervisor	1.00	75,923	75,116
51,313	0	0	23,807	203-01-00-4014	Lead Work Crew Supervisor	0.00	0	0
19,763	112,828	111,918	4,037	203-01-00-4015	Office Manager	0.00	0	0
9,765	0	0	0	203-01-00-4016	Work Crew Supervisor	0.00	0	0
1,496	0	0	0	203-01-00-4017	WorkCrew Supervisor	0.00	0	0
1,143	576	0	0	203-01-00-4018	Work Crew Supervisor	0.00	0	0
0	0	55,515	34,370	203-01-00-4021	Community Program Coord	1.70	84,681	83,777
13,038	0	0	0	203-01-00-4036	Office Assistant	0.00	0	0
60,439	0	0	0	203-01-00-4037	Probation Officer II	0.00	0	0
0	0	0	7,987	203-01-00-4052	Office Assistant	1.00	50,021	49,478
0	26,612	47,738	27,999	203-01-00-4053	Secretary	0.00	0	0
43,617	59,809	58,486	29,370	203-01-00-4054	Office Specialist	1.00	43,276	42,798
0	69,158	65,800	19,981	203-01-00-4066	Work Crew Supervisor	1.46	58,983	58,526
0	12,924	0	0	203-01-00-4067	Case Aide	0.00	0	0
0	198,978	211,628	170,392	203-01-00-4081	PO II	3.00	208,464	206,207
0	92,681	115,022	68,918	203-01-00-4082	PO I	3.00	164,777	163,009
17,433	13,118	18,345	0	203-01-00-4084	Office Assistant	0.00	0	0
525	33,815	21,311	576	203-01-00-4085	Temp Help	0.00	0	0
1,255	1,694	5,000	4,414	203-01-00-4090	Overtime	0.00	5,000	5,000
96,438	100,104	117,147	45,791	203-01-00-4101	PERS ER	0.00	70,699	69,947
50,427	51,180	60,373	36,417	203-01-00-4102	FICA Tax	0.00	58,854	58,237
13,005	9,643	17,084	10,261	203-01-00-4103	Workers' Compensation Ins.	0.00	12,962	12,826
163,622	152,534	191,999	131,028	203-01-00-4104	Insurance Benefits	0.00	267,489	267,489
355	249	450	239	203-01-00-4105	WBF	0.00	385	381
4,057	(13,272)	7,892	3,825	203-01-00-4106	Unemployment Insurance	0.00	3,847	3,806
0	0	0	27,503	203-01-00-4109	PERS EE 6%	0.00	43,470	43,014
992,051	1,002,093	1,184,134	743,185		Personal Services Totals:	12.91	1,227,034	1,216,972
Materials and Services								
0	712	0	0	203-01-00-4226	Fees & Rider Tix	0.00	0	0
4,333	4,333	4,500	2,580	203-01-00-4310	Telephone	0.00	4,000	4,000
2,524	2,576	2,500	3,865	203-01-00-4311	Cellular Phones	0.00	6,500	6,500
2,122	2,263	2,800	736	203-01-00-4320	Postage	0.00	1,500	1,500
4,433	5,937	5,000	7,226	203-01-00-4321	Office Supplies	0.00	6,000	6,000
0	126	0	198	203-01-00-4521	Data Processing Supplies	0.00	500	500
1,003	1,720	1,500	750	203-01-00-4522	Small Equipment	0.00	500	500
1,712	2,187	1,500	0	203-01-00-4531	Computer Supplies	0.00	1,000	1,000
7,156	8,694	9,961	8,817	203-01-00-4588	Property/Liability Insurance	0.00	9,787	9,787
1,021	1,074	400	702	203-01-00-4701	Advertising and Publishing	0.00	500	500
942	0	500	18	203-01-00-4710	Mileage	0.00	500	500
10,048	6,691	8,000	5,467	203-01-00-4711	Vehicle Fuel	0.00	8,500	8,500
10,642	7,074	10,000	5,938	203-01-00-4713	Vehicle Lease	0.00	10,000	10,000
2,154	649	2,000	2,541	203-01-00-4714	Vehicle Maintenance	0.00	5,000	5,000
0	0	0	100	203-01-00-4715	Auto Expenses	0.00	500	500
12,561	10,120	5,000	6,361	203-01-00-4720	Conferences and Training	0.00	10,000	10,000
860	810	1,000	760	203-01-00-4730	Membership Dues	0.00	800	800
2,641	15,785	5,000	24,727	203-01-00-4750	Contract Legal Services	0.00	10,000	10,000
0	0	0	0	203-01-00-4772	Firing Range Supplies	0.00	500	500
1,090	2,020	2,500	100	203-01-00-4801	Mental Health-Eval.-Poly&Sex T	0.00	2,500	2,500
1,700	2,708	2,500	208	203-01-00-4803	Domestic Viol./Batterer Trmt	0.00	2,500	2,500
7,000	425	2,500	0	203-01-00-4805	A & D Trmt	0.00	2,500	2,500
12,566	998	10,000	1,792	203-01-00-4806	Urinalysis	0.00	6,000	6,000
3,758	3,015	3,500	1,689	203-01-00-4807	Machine Maint./Rprs/Supplies	0.00	3,500	3,500
1,131	60	500	391	203-01-00-4808	Indigent Assistant Funds	0.00	500	500

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014	2015	2016	2016			2017	2017	2017
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
11,169	7,062	15,000	5,700	203-01-00-4809	Day Reporting Center	0.00	10,000	10,000
339	286	1,000	338	203-01-00-4810	Electronic Monitoring	0.00	1,000	1,000
1,219	1,649	2,000	2,314	203-01-00-4812	Uniforms/Safety Equipment	0.00	3,000	3,000
0	875	500	0	203-01-00-4813	Psych.Eval./Hep.Shots	0.00	500	500
6,360	5,574	10,000	1,389	203-01-00-4815	Transition House Operating Exp	0.00	10,000	10,000
0	0	0	0	203-01-00-4841	Contract or Temp Services	0.00	33,600	33,600
110,483	95,420	109,661	84,707		Materials and Services Totals:	0.00	151,687	151,687
					Debt Service			
6,680	6,680	6,680	6,680	203-01-00-6010	Trans Housing Note-St.Helens	0.00	6,680	6,680
6,680	6,680	6,680	6,680		Debt Service Totals:	0.00	6,680	6,680
					Transfers			
50,962	49,720	59,942	35,677	203-01-00-4107	PERS Bond	0.00	51,643	51,646
22,981	27,643	34,724	20,169	203-01-00-4108	PERS 822	0.00	31,878	20,790
120,254	134,493	138,866	104,149	203-01-00-4593	Central Administrative Charges	0.00	179,662	179,662
939	0	500	0	203-01-00-5314	Firing Range Use Fee	0.00	0	0
256,185	256,186	256,186	192,140	203-01-00-5331	Transfer to Jail	0.00	256,186	256,186
451,321	468,042	490,218	352,135		Transfers Totals:	0.00	519,369	508,284
					Contingencies			
0	0	220,038	0	203-01-00-5401	Operating Contingencies	0.00	491,207	506,754
0	0	220,038	0		Contingencies Totals:	0.00	491,207	506,754
<b>1,560,534</b>	<b>1,572,235</b>	<b>2,010,731</b>	<b>1,186,708</b>		<b>EXPENDITURES TOTALS:</b>	<b>12.91</b>	<b>2,395,977</b>	<b>2,390,377</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,560,534</b>	<b>1,572,235</b>	<b>2,010,731</b>	<b>1,186,708</b>		<b>DEPT EXPENSES</b>	<b>12.91</b>	<b>2,395,977</b>	<b>2,390,377</b>
<b>(1,560,534)</b>	<b>(1,572,235)</b>	<b>(2,010,731)</b>	<b>(1,186,708)</b>		<b>Administrative Totals:</b>		<b>(2,395,977)</b>	<b>(2,390,377)</b>
					<b>Insurance Proceeds</b>			
					Other Resources (Restr)			
0	51,885	0	0	203-02-00-3110	Insurance Proceeds	0.00	0	0
0	51,885	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>0</b>	<b>51,885</b>	<b>0</b>	<b>0</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
					Materials and Services			
0	24,331	0	0	203-02-00-4321	Office Supplies & Expense	0.00	0	0
0	24,767	0	0	203-02-00-4516	Repairs and Maintenance	0.00	0	0
0	2,855	0	0	203-02-00-4522	Small Equipment	0.00	0	0
0	0	0	0	203-02-00-4600	Court Grant Expenses	0.00	0	0
0	51,953	0	0		Materials and Services Totals:	0.00	0	0
<b>0</b>	<b>51,953</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>51,885</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>51,953</b>	<b>0</b>	<b>0</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>(68)</b>	<b>0</b>	<b>0</b>		<b>Insurance Proceeds Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,933,526</b>	<b>1,964,535</b>	<b>2,010,731</b>	<b>1,886,060</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>2,395,977</b>	<b>2,390,377</b>
<b>1,560,534</b>	<b>1,624,188</b>	<b>2,010,731</b>	<b>1,186,708</b>		<b>FUND EXPENSES</b>	<b>12.91</b>	<b>2,395,977</b>	<b>2,390,377</b>
<b>372,992</b>	<b>340,347</b>	<b>0</b>	<b>699,352</b>		<b>Community Corrections Fund Totals:</b>		<b>0</b>	<b>0</b>

## Corner Preservation Fund - Fund 209

Columbia County has approximately 2,040 Public Land Survey Corners (government corners), many of which have never been visited. The majority of these corners were established by the U.S. General Land Office, from 1850 to 1900. All deeds, plats, roads, title insurance and boundary surveys rely on the location of said corners. In Oregon, ORS 209.070(5,6) requires the County Surveyor to "establish and maintain all Public Land Survey Corners."

In 1985 the Oregon Legislature created the Public Land Corner Preservation Fund, to give counties a secure financial resource to reestablish and maintain Public Land Survey Corners. This fund allows the County to make accurate and thorough decisions on public land survey corners, eliminating ambiguities for public and private land surveyors. Thus, securing public confidence, by reducing unsettled boundary locations.

### FY 2016 - 2017 Highlights and Significant Changes

As a result of the current budget, the Survey Department will operate with a reduced staff of 1.0 FTE, 0.2 funded by the Corner Preservation Fund. To allow time for Corner Restoration work, I recommend the office remains closed to the public Monday, Wednesday and Friday. The Survey Department will use 20% of its time researching, locating, remonumenting and establishing GPS Coordinates on each Public Land Survey Corner restored. As a result of limited resources, the Survey Department will continue to focus on corners of high public concern and the most beneficial to the County GIS system.

### FY 2015-2016 Accomplishments

Successful volunteer, High School student assisted in corner restoration over the summer. This was beneficial to the student as well as the County.

Opened communication with Weyerhaeuser and some of their survey contractors, about the benefit of filing a survey and adding references to government corners.

Re monumented 21 government corners during the 2015 Calendar year.

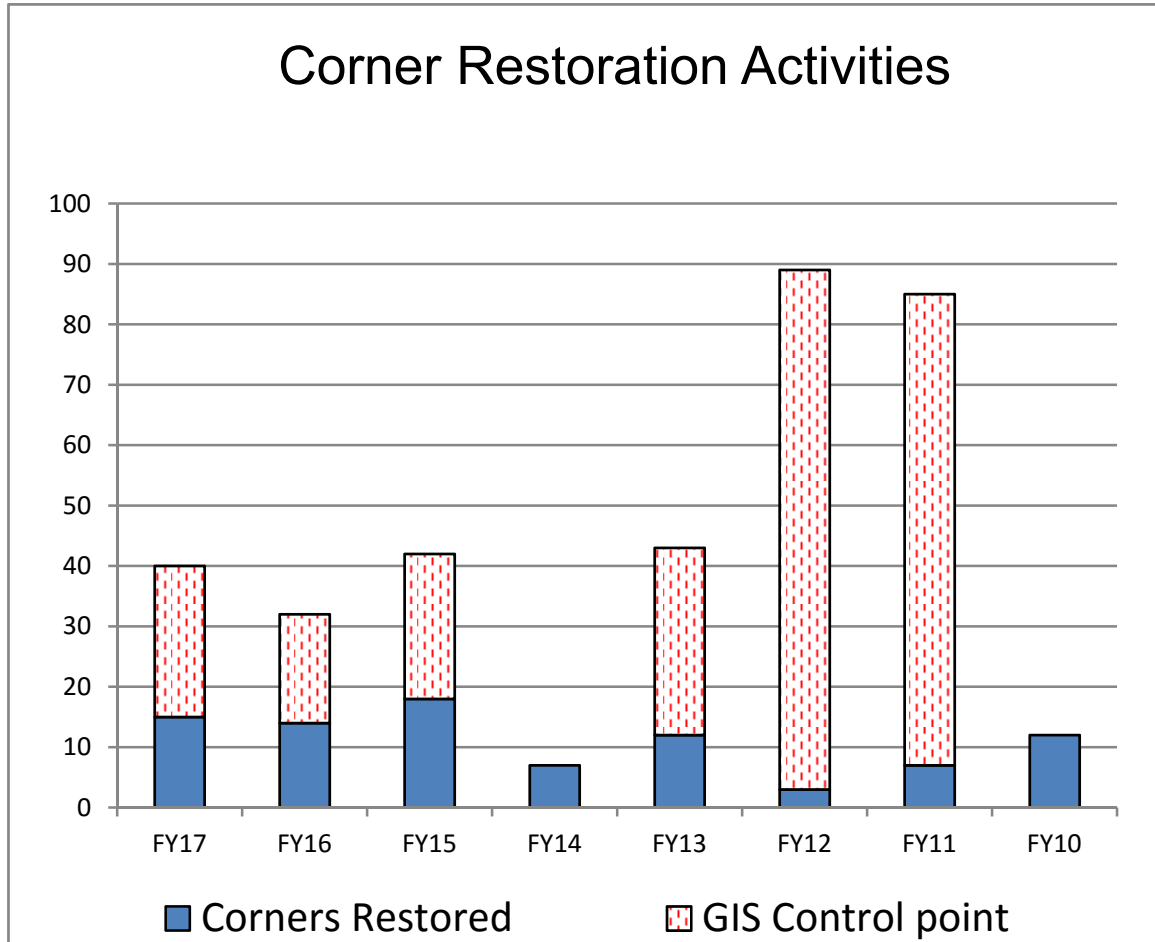
Perfect safety record since 2008.

# Surveyor's Office

# Corner Restoration Project

## Operating Indicators

## Columbia County, Oregon



**Definitions:**

- Public Land Survey Corner      Any corner originally set by the U.S. General Land Office (1850-1900)
  
- GIS Control points                Any corner monument where GPS coordinates are established for use in the county Geographic Information System (GIS).
  
- Corner Restored                    Any Public Land Survey Corner established or reestablished by the County Surveyor. This includes a record of survey documenting the history of the corner, a new monument and references, including the establishment of GPS coordinates on said monument.

Columbia County

Corner Restoration Fund

Account:

209

**Fund Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	143,426	152,755	141,954	197,386	265,827
<b>Total Beginning Balance</b>	<b>143,426</b>	<b>152,755</b>	<b>141,954</b>	<b>197,386</b>	<b>265,827</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	70,000	72,637	70,000	81,269	73,431
Other Resources	300	330	350	1,226	1,523
<b>Current Year Restricted</b>	<b>70,300</b>	<b>72,966</b>	<b>70,350</b>	<b>82,495</b>	<b>74,954</b>
Transfers from County Funds	0	0	0	-2,670	2,670
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,670</b>	<b>2,670</b>
<b>Total Available Resources</b>	<b>213,726</b>	<b>225,721</b>	<b>212,304</b>	<b>277,211</b>	<b>343,451</b>
<b>Expenditures</b>					
Salary	17,412	41,917	44,623	71,231	74,921
Benefits	8,374	20,053	20,398	28,755	32,601
PR Transfers (PERS Bond & Reserve)	1,759	5,158	4,996	7,861	7,843
<b>Personnel</b>	<b>27,545</b>	<b>67,129</b>	<b>70,017</b>	<b>107,848</b>	<b>115,365</b>
Materials & Services	4,494	1,692	4,745	2,166	1,710
<b>Program Budget</b>	<b>32,039</b>	<b>68,821</b>	<b>74,762</b>	<b>110,014</b>	<b>117,075</b>
Capital	0	0	150	0	8,496
Debt	0	0	0	0	0
Transfers Out (admin alloc)	16,700	13,475	13,475	14,441	20,494
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>48,740</b>	<b>82,295</b>	<b>88,387</b>	<b>124,456</b>	<b>146,065</b>
Fund Contingency	164,986	0	123,918	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>213,726</b>	<b>82,295</b>	<b>212,304</b>	<b>124,456</b>	<b>146,065</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>143,426</b>	<b>0</b>	<b>152,755</b>	<b>197,386</b>
<b>No Mos Operating Reserve</b>	<b>65.38</b>	<b>27.03</b>	<b>21.31</b>	<b>17.94</b>	<b>21.68</b>

**Authorized Positions - Full Time Equivalents**

FY17 (no furloughs)	0.20	
FY16 (8 furlough days)	0.55	
FY15 (12 furlough days)	0.63	Shift split salaries toward Gen Fund Surveyor
FY14 (26 furlough days)	1.35	
FY13 (26 furlough days)	1.70	
FY12 (26 furlough days)	1.88	
FY11 (4 furlough days)	1.92	

# Fund Balance Analysis and Trends

## 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."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	1,301	1,640	1,642	1,262
Assigned (cumulative PERS reserve)	0	0	2,670	0	0	0
Restricted Fund Program Resources	143,426	152,755	194,433	264,187	324,299	396,412
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>143,426</b>	<b>152,755</b>	<b>198,404</b>	<b>265,827</b>	<b>325,941</b>	<b>397,673</b>
<b>Ending Fund Balance</b>	<b>143,426</b>	<b>143,426</b>	<b>152,755</b>	<b>198,404</b>	<b>265,827</b>	<b>325,941</b>

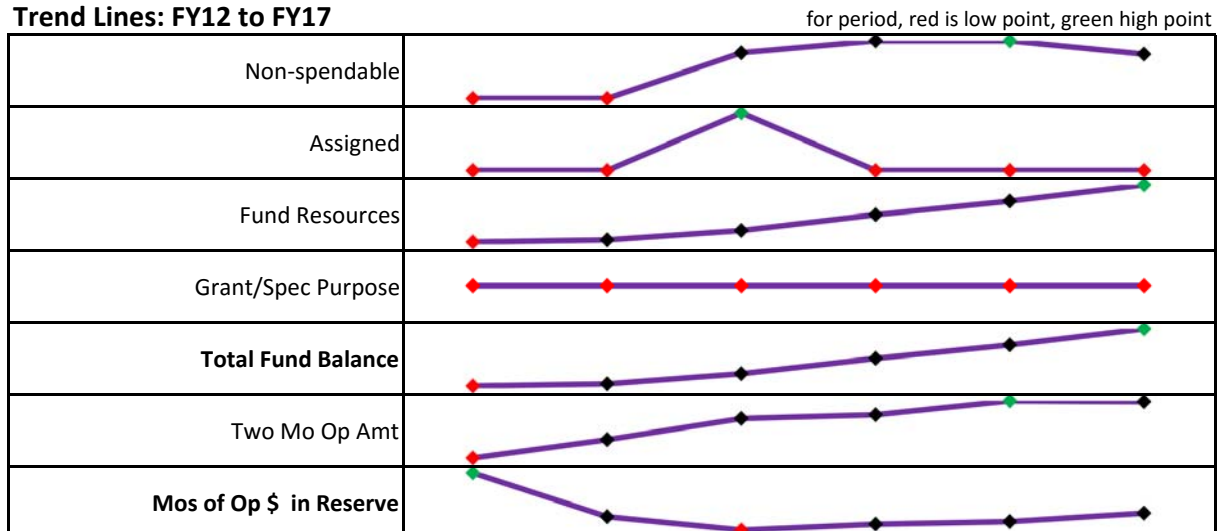
**County Policy:** Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	5,047	10,610	17,025	18,126	22,404	22,124
Months of Operating \$ in Reserve	56.84	27.03	17.94	21.89	23.73	29.46
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Improving	Improving	Declining	Declining	Declining	Improving

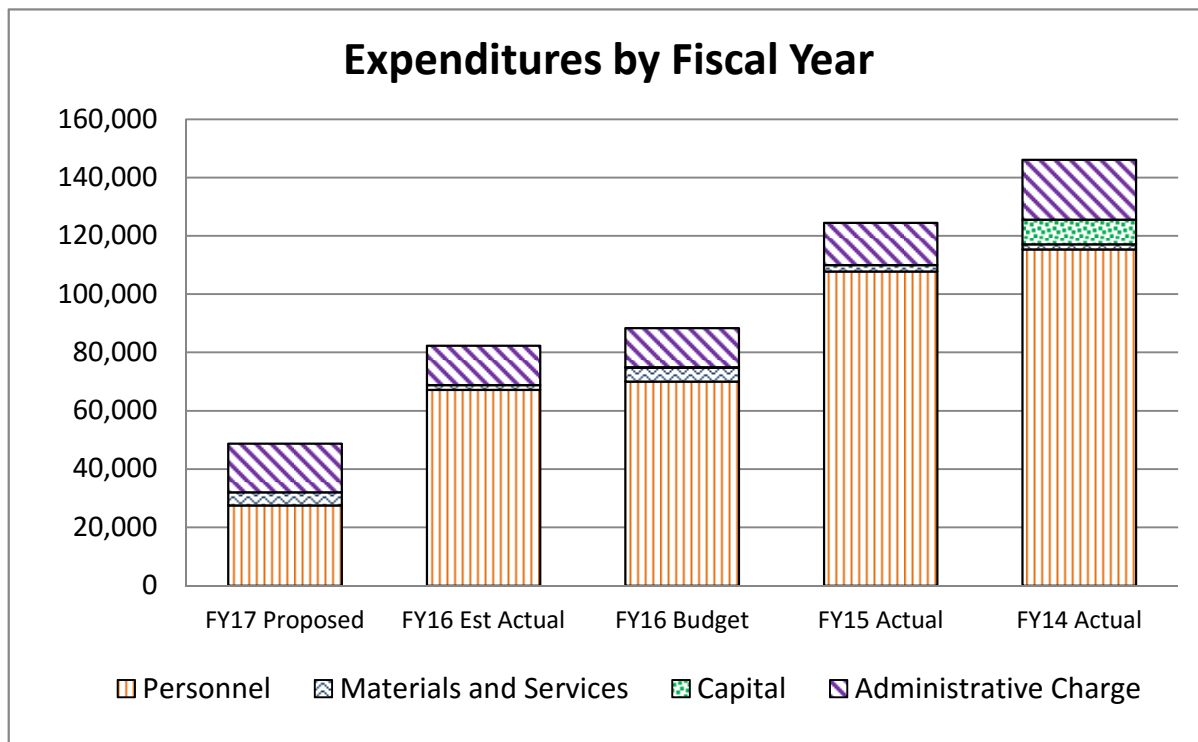
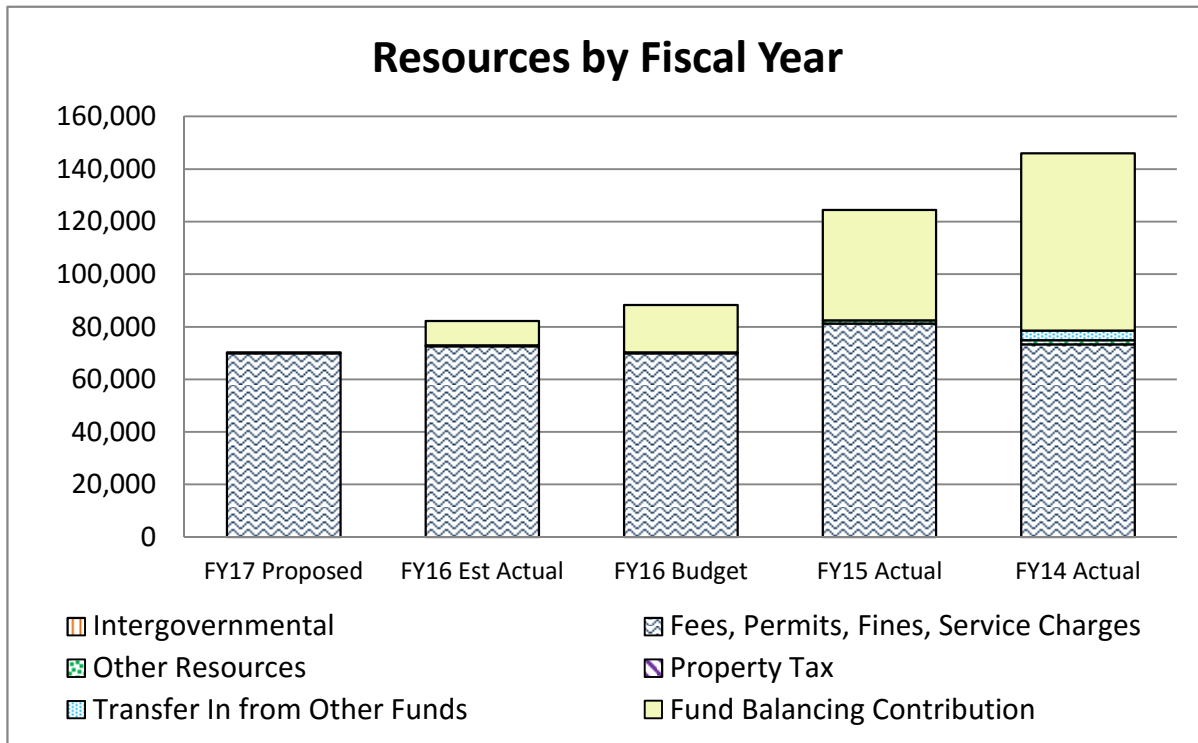
**Looking ahead:** next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>34.31</b>	<b>56.84</b>	<b>28.79</b>	<b>22.84</b>	<b>29.15</b>	<b>28.95</b>

### Trend Lines: FY12 to FY17



## Resource and Expenditure Charts Corner Restoration Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Corner Preservation Fund</b>								
					Restricted Fund Balance			
0	2,670	0	0	209-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
264,187	193,415	140,454	152,755	209-00-00-3004	Restricted Cash Bal	0.00	145,438	143,426
1,640	1,301	1,500	0	209-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
265,827	197,386	141,954	152,755		Restricted Fund Balance Totals:	0.00	145,438	143,426
					Rest Fees, Lic, Perm, Fines,			
73,431	81,269	70,000	66,401	209-00-00-3060	Public Land Preservation Fees	0.00	70,000	70,000
73,431	81,269	70,000	66,401		Rest Fees, Lic, Perm, Fines, Totals:	0.00	70,000	70,000
					Rest Interfund Transf/Intrnl S			
3,688	(2,670)	0	0	209-00-00-3086	PERS Reserve	0.00	0	0
3,688	(2,670)	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
					Other Resources (Restr)			
1,159	846	350	573	209-00-00-3020	Interest on Investments	0.00	300	300
364	380	0	0	209-00-00-3120	Misc Revenue	0.00	0	0
1,523	1,226	350	573		Other Resources (Restr) Totals:	0.00	300	300
<b>344,469</b>	<b>277,211</b>	<b>212,304</b>	<b>219,729</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>215,738</b>	<b>213,726</b>
<b>Expense</b>								
					Personal Services			
57,493	63,122	41,653	30,753	209-01-00-4009	County Surveyor	0.20	17,595	17,412
17,429	8,109	2,970	332	209-01-00-4049	Survey Technician	0.00	0	0
7,491	7,960	4,449	1,529	209-01-00-4101	PERS ER	0.00	823	815
5,653	5,232	3,414	2,265	209-01-00-4102	FICA/Medicare	0.00	1,346	1,332
768	435	677	335	209-01-00-4103	Worker's Compensation	0.00	181	179
18,181	16,774	11,394	8,537	209-01-00-4104	Insurance	0.00	4,908	4,908
30	18	18	10	209-01-00-4105	WBF	0.00	9	9
477	(1,665)	446	239	209-01-00-4106	Unemployment Insurance Pool	0.00	88	87
0	0	0	1,845	209-01-00-4109	PERS EE 6%	0.00	1,056	1,045
107,522	99,987	65,021	45,846		Personal Services Totals:	0.20	26,005	25,786
					Materials and Services			
8	16	50	4	209-01-00-4321	Office Supplies	0.00	50	50
0	309	1,000	0	209-01-00-4350	Small Equip Computers	0.00	1,200	1,200
219	203	1,500	78	209-01-00-4360	Supplies	0.00	1,500	1,500
400	400	400	400	209-01-00-4525	Software	0.00	500	500
689	799	895	220	209-01-00-4588	GL and Property Insurance	0.00	244	244
0	389	500	0	209-01-00-4711	Vehicle Fuel	0.00	500	500
0	0	200	0	209-01-00-4714	Vehicle Maintenance	0.00	250	250
394	51	0	0	209-01-00-4715	Vehicle Expense	0.00	0	0
0	0	200	100	209-01-00-4730	Membership dues	0.00	250	250
1,710	2,166	4,745	802		Materials and Services Totals:	0.00	4,494	4,494
					Capital Outlay			
8,496	0	150	0	209-01-00-5002	Equipment	0.00	0	0
8,496	0	150	0		Capital Outlay Totals:	0.00	0	0
					Transfers			
5,173	5,084	3,164	2,392	209-01-00-4107	PERS Bond	0.00	1,254	1,254
2,670	2,777	1,833	1,353	209-01-00-4108	PERS 822	0.00	774	505
20,494	14,441	13,475	10,106	209-01-00-4593	Central Administrative Charges	0.00	16,700	16,700
0	0	0	0	209-01-00-5314	County interdep fee	0.00	0	0
28,337	22,303	18,471	13,851		Transfers Totals:	0.00	18,729	18,460
					Contingencies			
0	0	123,918	0	209-01-00-5401	Operating Contingencies	0.00	166,510	164,986
0	0	123,918	0		Contingencies Totals:	0.00	166,510	164,986
<b>146,065</b>	<b>124,456</b>	<b>212,304</b>	<b>60,499</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.20</b>	<b>215,738</b>	<b>213,726</b>
<b>344,469</b>	<b>277,211</b>	<b>212,304</b>	<b>219,729</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>215,738</b>	<b>213,726</b>
<b>146,065</b>	<b>124,456</b>	<b>212,304</b>	<b>60,499</b>		<b>FUND EXPENSES</b>	<b>0.20</b>	<b>215,738</b>	<b>213,726</b>
<b>198,404</b>	<b>152,755</b>	<b>0</b>	<b>159,230</b>		<b>Corner Preservation Fund Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>



## **Courthouse Security Fund - Fund 211**

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

The purpose of the fund is to provide security for the Court operations including the transport of prisoners.

### **FY2016-2017 Highlights and Significant Changes**

The FY17 proposed budget is flat relative the prior year.

The contingency of \$89,000 available in FY17 is two thirds of the total annual expense budget, allowing the fund to invest in other projects should they emerge during the year.

### **FY 2015-2016 Accomplishments**

As has been true in this fund the last five years, annual expense, excluding contingency, has exceeded annual revenues.

Because of the diminishing fund balance level of this fund, FY16 the transfer to the jail to cover the cost of deputies at the Courthouse and to transport prisoners will stay at its lower level of \$32,000, an amount which does not reimburse the full cost of deputies assigned to the courthouse.

Columbia County

CourtHouse Security Fund

Account: 211

Fund Budget Summary					
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	106,634	118,560	112,675	93,806	91,932
<b>Total Beginning Balance</b>	<b>106,634</b>	<b>118,560</b>	<b>112,675</b>	<b>93,806</b>	<b>91,932</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	22,620	22,620	50,000	52,157	36,992
Other Resources	0	244	400	539	503
<b>Current Year Restricted</b>	<b>22,620</b>	<b>22,864</b>	<b>50,400</b>	<b>52,696</b>	<b>37,495</b>
Transfers from County Funds	7,200	7,200	0	10,659	0
<b>Current Year Other Resources</b>	<b>7,200</b>	<b>7,200</b>	<b>0</b>	<b>10,659</b>	<b>0</b>
<b>Total Available Resources</b>	<b>136,454</b>	<b>148,625</b>	<b>163,075</b>	<b>157,161</b>	<b>129,427</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	3,500	3,500	3,500	1,722	1,774
<b>Program Budget</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>1,722</b>	<b>1,774</b>
Capital	10,000	5,000	10,000	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	33,491	33,491	34,500	36,878	33,848
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>46,991</b>	<b>41,991</b>	<b>48,000</b>	<b>38,601</b>	<b>35,622</b>
Fund Contingency	89,463	0	115,075	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>136,454</b>	<b>41,991</b>	<b>163,075</b>	<b>38,601</b>	<b>35,622</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>106,634</b>	<b>0</b>	<b>118,560</b>	<b>93,806</b>
<b>No Mos Operating Reserve</b>	<b>306.73</b>	<b>365.6</b>	<b>394.54</b>	<b>826.01</b>	<b>634.54</b>

# Fund Balance Analysis and Trends

## Courthouse Security

## Fund 211

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

	FY17 Budg 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
Assigned	0	0	0	0	0	0
Restricted Fund Program Resources	106,634	118,560	93,806	91,932	68,883	68,363
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>106,634</b>	<b>118,560</b>	<b>93,806</b>	<b>91,932</b>	<b>68,883</b>	<b>68,363</b>
<b>Ending Fund Balance</b>	<b>89,463</b>	<b>106,634</b>	<b>118,560</b>	<b>93,806</b>	<b>91,932</b>	<b>68,883</b>

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

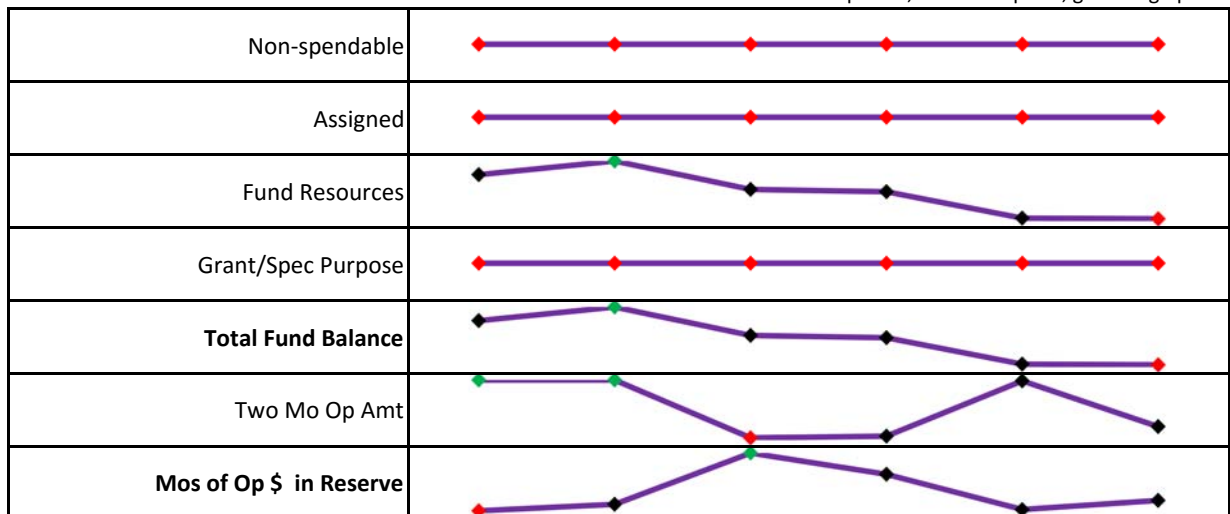
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	583	583	287	296	579	344
Months of Operating \$ in Reserve	306.73	365.60	826.01	634.54	317.57	400.29
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Declining	Declining	Improving	Improving	Declining	Improving

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

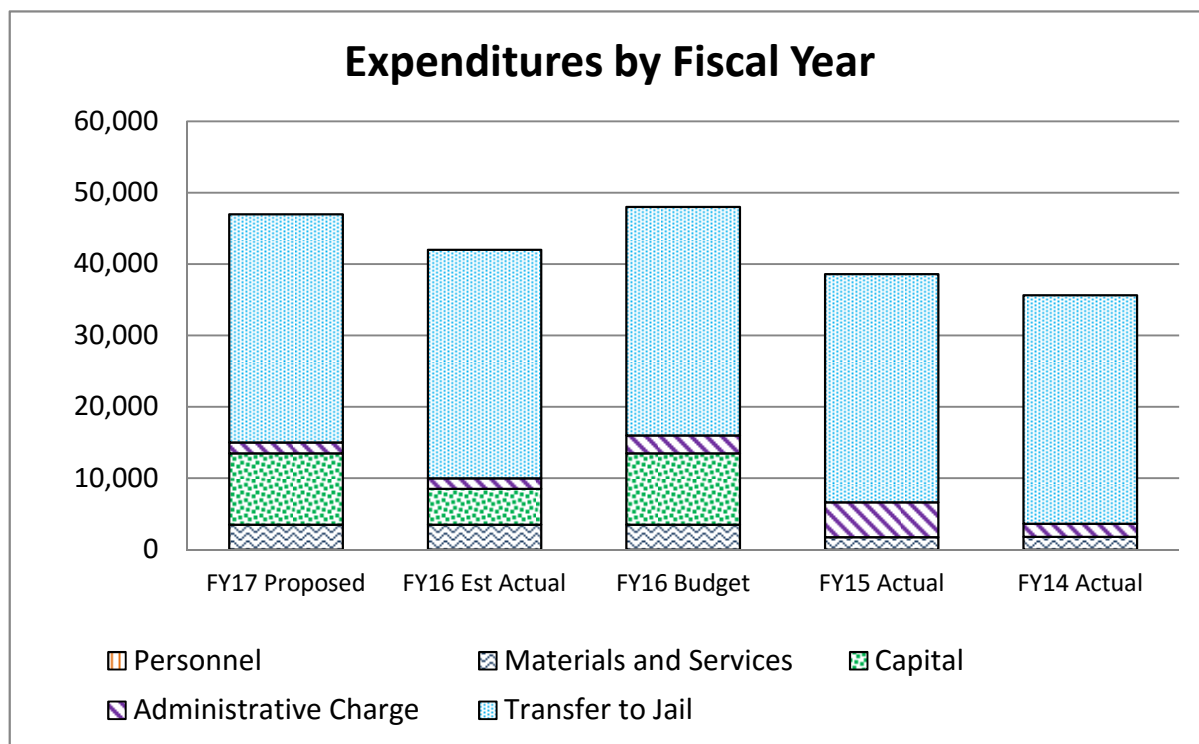
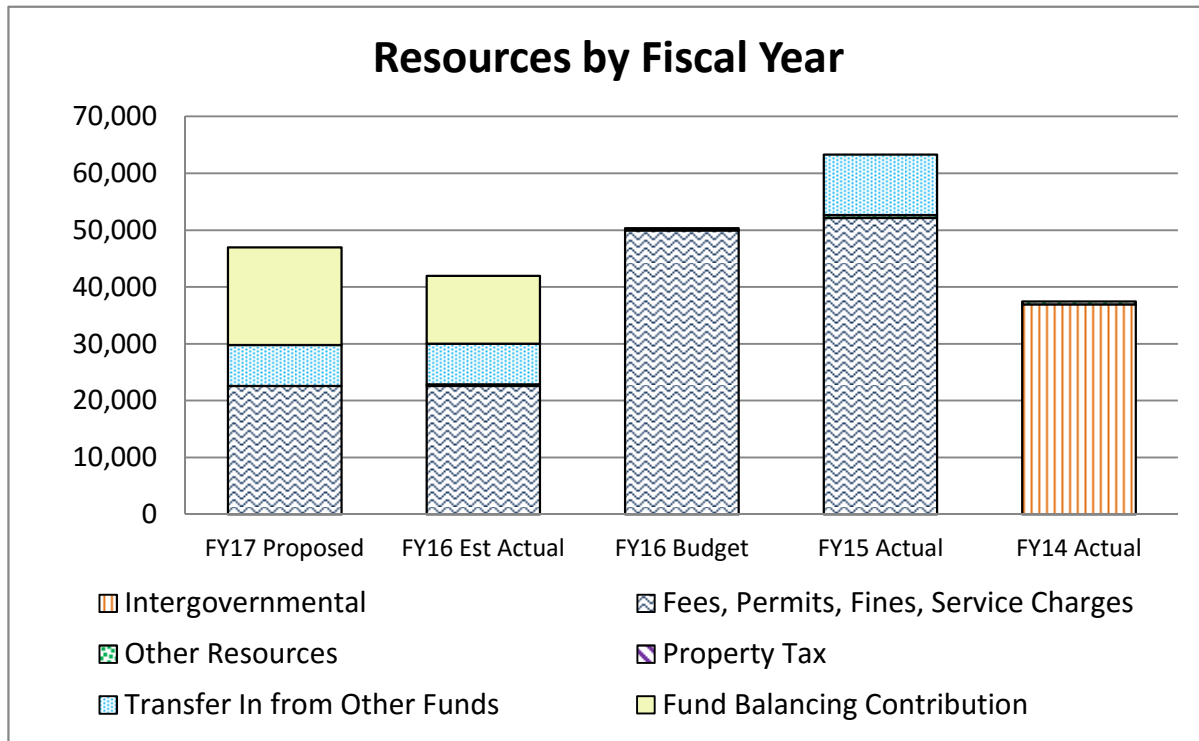
	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>306.73</b>	<b>365.60</b>	<b>406.49</b>	<b>653.54</b>	<b>621.86</b>	<b>237.95</b>

### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts CourtHouse Security Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Courthouse Security Expense</b>								
					Restricted Fund Balance			
91,932	93,806	112,675	118,560	211-00-00-3004	Restricted Cash Bal	0.00	106,634	106,634
91,932	93,806	112,675	118,560		Restricted Fund Balance Totals:	0.00	106,634	106,634
					Restr State/ Local Govt Grant/			
36,992	52,157	50,000	17,696	211-00-00-3090	Payments from Court Fines	0.00	22,620	22,620
36,992	52,157	50,000	17,696		Restr State/ Local Govt Grant/ Totals:	0.00	22,620	22,620
					Rest Interfund Transf/Intrnl S			
0	10,659	0	13,074	211-00-00-3085	Justice Court Transfer	0.00	7,200	7,200
0	10,659	0	13,074		Rest Interfund Transf/Intrnl S Totals:	0.00	7,200	7,200
					Other Resources (Restr)			
503	539	400	432	211-00-00-3020	Interest on Investments	0.00	0	0
503	539	400	432		Other Resources (Restr) Totals:	0.00	0	0
<b>129,427</b>	<b>157,161</b>	<b>163,075</b>	<b>149,763</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>136,454</b>	<b>136,454</b>
<b>Expense</b>								
					Transfers			
1,848	2,832	2,500	0	211-00-00-4910	Administrative Fee 5%	0.00	1,491	1,491
1,848	2,832	2,500	0		Transfers Totals:	0.00	1,491	1,491
1,848	2,832	2,500	0		EXPENDITURES TOTALS:	0.00	1,491	1,491
					Materials and Services			
1,774	1,722	3,500	0	211-01-00-4360	Supplies/Security Off.Support	0.00	3,500	3,500
0	0	0	0	211-01-00-4525	Software Licen. & Maintenance	0.00	0	0
1,774	1,722	3,500	0		Materials and Services Totals:	0.00	3,500	3,500
					Capital Outlay			
0	0	10,000	0	211-01-00-5001	Capital Purchases	0.00	10,000	10,000
0	0	10,000	0		Capital Outlay Totals:	0.00	10,000	10,000
					Transfers			
0	2,046	0	0	211-01-00-5330	Transfer to County Fund	0.00	0	0
32,000	32,000	32,000	24,000	211-01-00-5331	Transfer to Jail	0.00	32,000	32,000
32,000	34,046	32,000	24,000		Transfers Totals:	0.00	32,000	32,000
					Contingencies			
0	0	115,075	0	211-01-00-5401	Operating Contingencies	0.00	89,463	89,463
0	0	115,075	0		Contingencies Totals:	0.00	89,463	89,463
<b>33,774</b>	<b>35,769</b>	<b>160,575</b>	<b>24,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>134,963</b>	<b>134,963</b>
<b>129,427</b>	<b>157,161</b>	<b>163,075</b>	<b>149,763</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>136,454</b>	<b>136,454</b>
<b>35,622</b>	<b>38,601</b>	<b>163,075</b>	<b>24,000</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>136,454</b>	<b>136,454</b>
<b>93,806</b>	<b>118,560</b>	<b>0</b>	<b>125,763</b>		<b>Courthouse Security Expense Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Fair Board – Fund 204

The volunteer Fair Board is still going strong. The July 2016 fair will be our 5<sup>th</sup> year running under volunteers and we are still holding our own. Our ending balance as of June 2015 was \$60,083.78. We have two new members to the board as of January 1, 2016.

We manage the Columbia County Fairgrounds including renting property to other associations year-round and hold the annual Columbia County Fair and Rodeo.

### FY 2015-2016 Accomplishments

Our attendance from this year was 2500 larger than the year before. Our volunteer hours were around 7500.

This past year was the 100<sup>th</sup> birthday of the Columbia County Fair. We had a partnership with Warren Grange and the Kiwanis as they were also 100 years old.

The fair board is always trying new attractions to increase fair attendance and revenue. This year we brought in entertainment from Nashville for a concert. It was a success with a little profit. With this being our first year doing this, some ideas were good as well as learning from our mistakes. This coming year we are trying it again with changes. Eventually we will find the right combination.

We made more improvements this year:

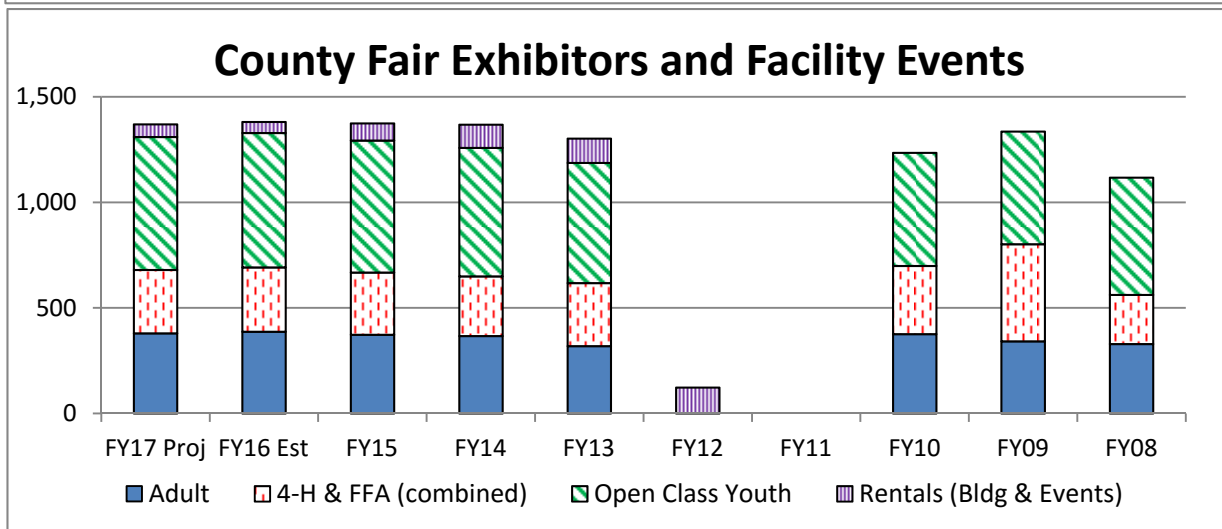
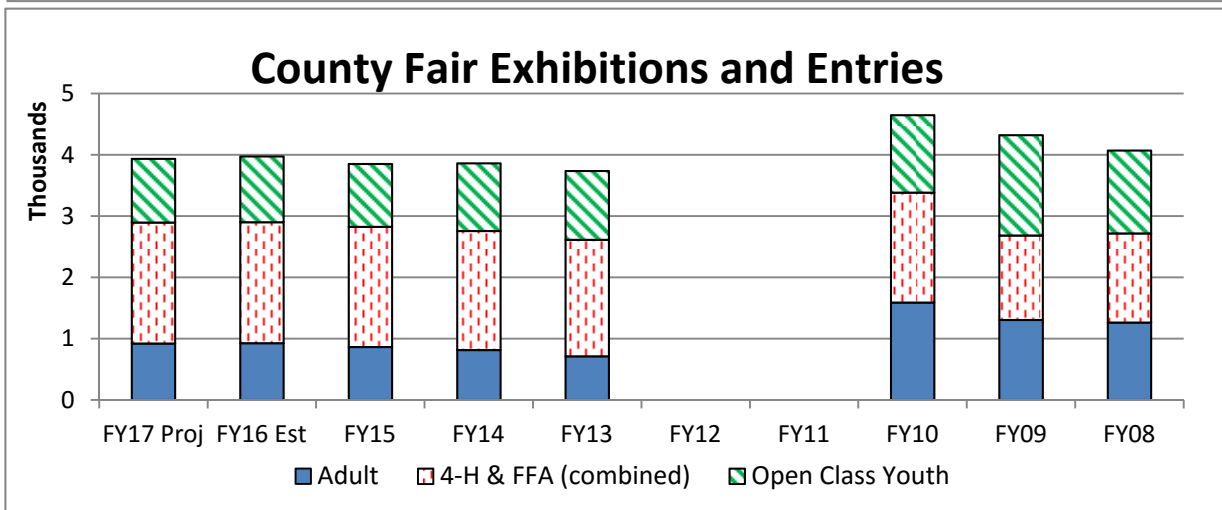
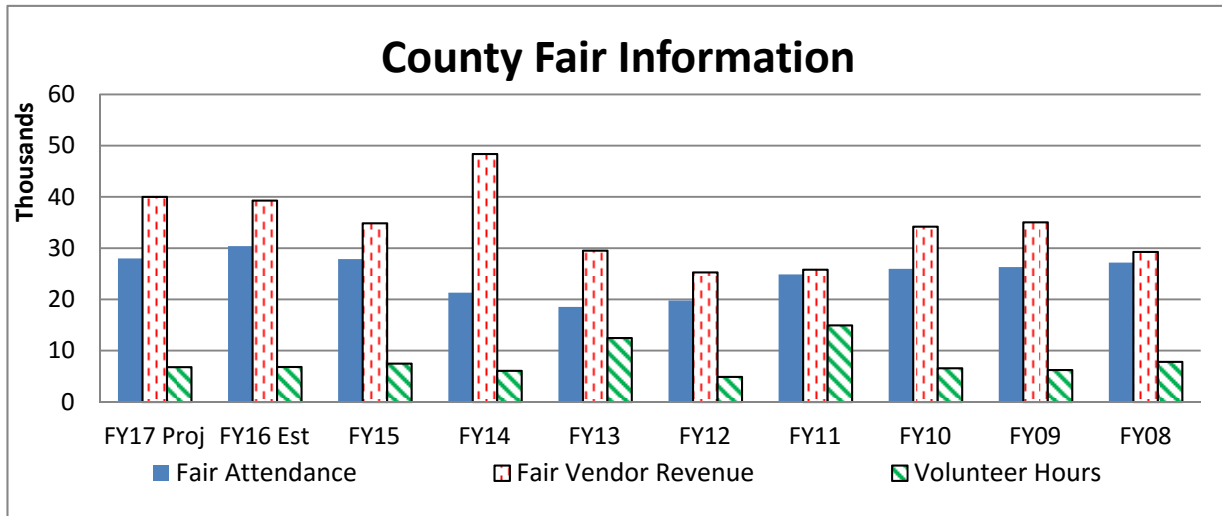
- Rodeo Committee replaced all the roping chutes.
- McNulty Water forced us to shut down their 4" line from Sausler Rd. and connect to our 4" line with our 2" regulator pressure value. We will replace the 2' regulator value with a 4" which will elevate the water pressure during the fair.
- The Hudson sister's had the cornerstones their grandfather built moved and placed in front of the pavilion and widened the sidewalk.
- The Warren Grange also paid for the improvement of the 4-H front porch and repaved the asphalt in front of the 4-H Building.
- Five wooden benches and three chairs have been refinished for the front porch.
- The outside walls of the pavilion storage unit have deteriorated and are being rebuilt.
- Rodeo Committee will be replacing the announcer's booth which will be larger and update the restroom to code.
- The storm in January blew quite a few trees down on the fence and some barn roofs we damaged as well. Our insurance claim helped with some of the repairs.
- Repairing more electrical lines in the horse barns.
- Replacing the concrete walkway to the Agric. Bldg.

- Removing old chips by the swine barns and replace and grade to level so water doesn't drain into the Poultry Barn and also level floor in Poultry Barn with new clay.

# Fair Board

## Operating Indicators

## Columbia County, Oregon





Columbia County

Fair Board Fund

Account:

204

**Fund Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	26,939	60,084	48,432	57,362	126,141
<b>Total Beginning Balance</b>	<b>26,939</b>	<b>60,084</b>	<b>48,432</b>	<b>57,362</b>	<b>126,141</b>
Intergovernmental	50,000	53,200	50,000	62,479	51,014
Fees, Permits, Fines, Service Charges	400,900	379,275	522,500	359,206	343,154
Other Resources	13,300	12,055	16,400	18,417	18,317
<b>Current Year Restricted</b>	<b>464,200</b>	<b>444,530</b>	<b>588,900</b>	<b>440,101</b>	<b>412,485</b>
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>491,139</b>	<b>504,614</b>	<b>637,332</b>	<b>497,462</b>	<b>538,626</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	443,959	437,760	429,592	385,871	387,003
<b>Program Budget</b>	<b>443,959</b>	<b>437,760</b>	<b>429,592</b>	<b>385,871</b>	<b>387,003</b>
Capital	0	8,240	23,300	20,192	46,007
Debt	0	0	0	0	0
Transfers Out (admin alloc)	19,855	21,674	21,675	31,315	21,317
Transfers Out (fund pymts)	10,000	10,000	24,871	0	26,937
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>473,814</b>	<b>477,674</b>	<b>499,437</b>	<b>437,379</b>	<b>481,264</b>
Fund Contingency	17,325	0	137,895	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>491,139</b>	<b>477,674</b>	<b>637,332</b>	<b>437,379</b>	<b>481,264</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>26,939</b>	<b>0</b>	<b>60,084</b>	<b>57,362</b>
<b>No Mos Operating Reserve</b>	<b>0.47</b>	<b>0.74</b>	<b>3.85</b>	<b>1.87</b>	<b>1.78</b>

**Authorized Positions - Full Time Equivalents**

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

## 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."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	26,583	0	7,009	0	2,226
Assigned	0	0	0	0	0	0
Restricted Fund Program Resources	26,939	33,501	57,362	117,490	121,726	(1,561)
Grant or Special Purpose (Rabinsky)	0	0	0	1,641	1,632	1,624
<b>Total Fund Balance</b>	<b>26,939</b>	<b>60,084</b>	<b>57,362</b>	<b>126,141</b>	<b>123,358</b>	<b>2,289</b>
<b>Ending Fund Balance</b>	<b>17,325</b>	<b>26,939</b>	<b>60,084</b>	<b>57,362</b>	<b>126,141</b>	<b>123,358</b>

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

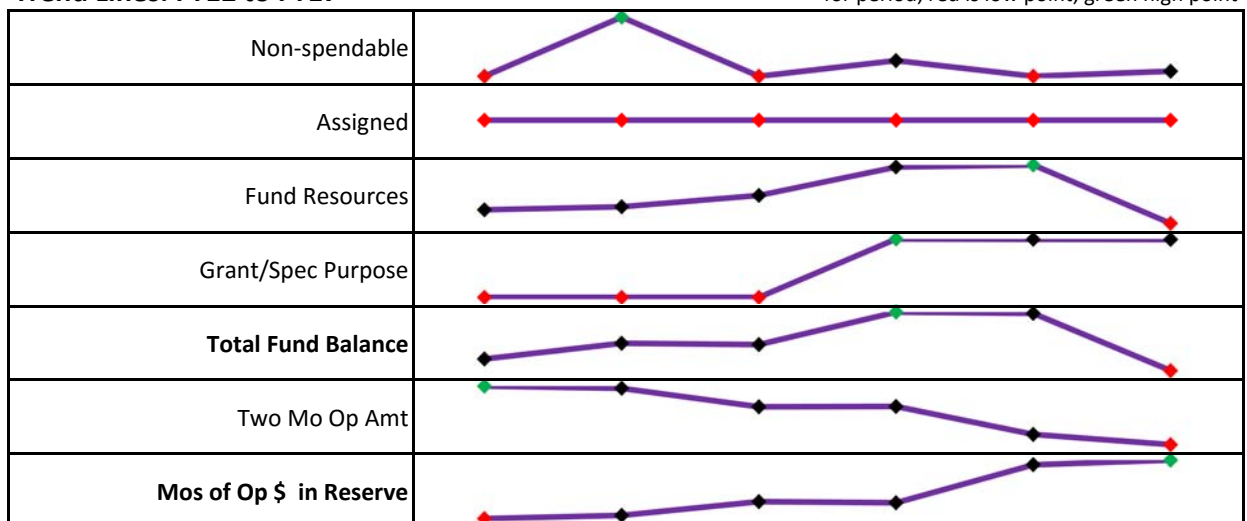
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	73,993	72,960	64,312	64,500	51,421	46,668
Months of Operating \$ in Reserve	0.47	0.74	1.87	1.78	4.91	5.29
<b>Compliant with Policy?</b>	<b>no</b>	<b>no</b>	<b>no</b>	<b>no</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Declining	Declining	Improving	Declining	Declining	Improving

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

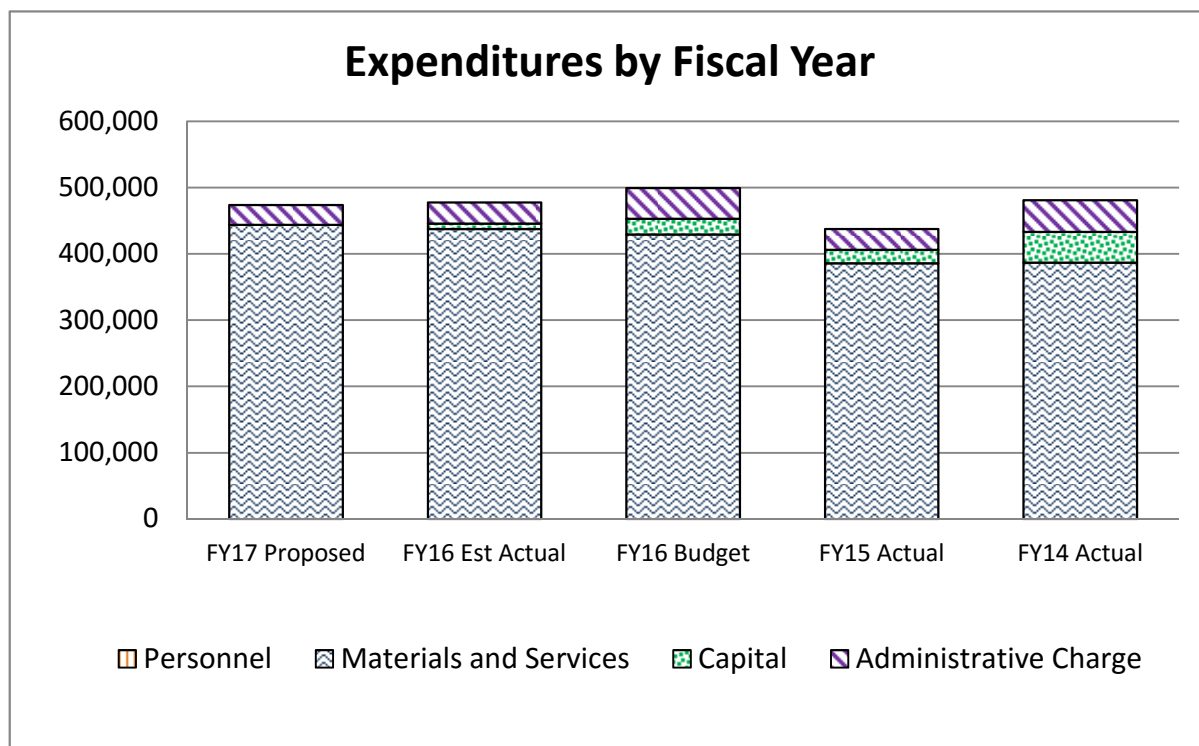
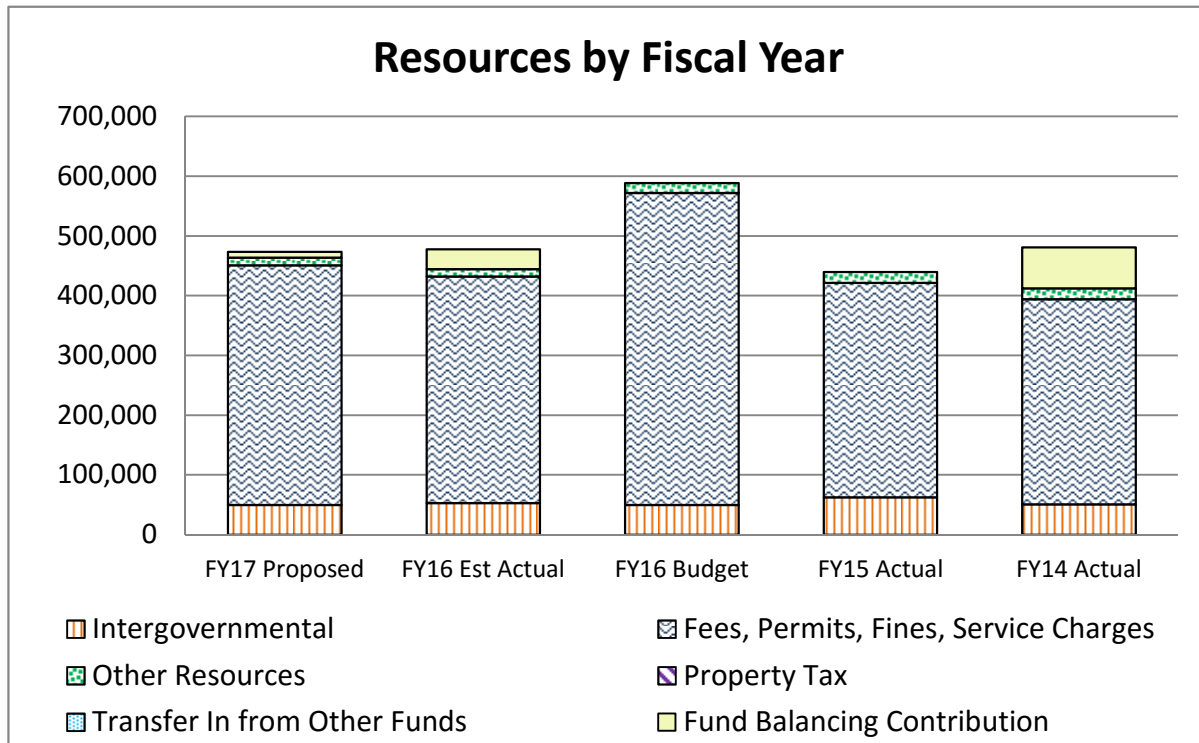
	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	0.47	0.73	1.65	1.78	3.64	4.73

### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts Fair Board Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014	2015	2016	2016			2017	2017	2017
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
<b>Revenue</b>								
<b>Fairboard Fund</b>								
					Restricted Fund Balance			
117,490	57,362	48,432	33,501	204-00-00-3004	Restricted Cash Bal	0.00	54,939	26,939
7,009	0	0	26,583	204-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
124,499	57,362	48,432	60,084		Restricted Fund Balance Totals:	0.00	54,939	26,939
					Rest Fee,Srvce Chrg (Stat/Loc)			
0	812	1,000	294	204-00-00-3041	ATM Revenue	0.00	300	300
0	812	1,000	294		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	300	300
					Restr State/ Local Govt Grant/ Lottery Funds - Ag Dept.			
50,964	50,964	50,000	53,667	204-00-00-3095	Lottery Funds - Ag Dept.	0.00	50,000	50,000
50,964	50,964	50,000	53,667		Restr State/ Local Govt Grant/ Totals:	0.00	50,000	50,000
					Restr Private Grant/Donation			
50	1,240	0	0	204-00-00-3130	Fair Donations	0.00	0	0
0	0	0	200	204-01-00-3272	Fundraisers	0.00	0	0
50	1,240	0	200		Restr Private Grant/Donation Totals:	0.00	0	0
					Other Resources (Restr)			
594	373	400	40	204-00-00-3020	Interest on Investments	0.00	300	300
0	3,033	0	2,500	204-00-00-3110	Insurance Proceeds	0.00	0	0
4,355	0	0	0	204-00-00-3120	Miscellaneous Income	0.00	0	0
0	2,011	0	0	204-00-00-3122	Sale Surplus Asset	0.00	0	0
13,360	13,000	16,000	6,000	204-01-00-3271	Track Lease	0.00	13,000	13,000
18,309	18,417	16,400	8,540		Other Resources (Restr) Totals:	0.00	13,300	13,300
					Rest Fees, Lic, Perm, Fines,			
1,320	1,560	1,000	945	204-01-00-3260	Storage Rentals	0.00	1,000	1,000
49,788	45,813	60,000	39,095	204-01-00-3261	Rentals	0.00	45,000	45,000
390	3,264	2,000	2,383	204-01-00-3262	Camping	0.00	2,300	2,300
35,158	45,458	42,000	20,345	204-01-00-3280	Deposits on Rentals	0.00	35,000	35,000
86,656	96,095	105,000	62,768		Rest Fees, Lic, Perm, Fines, Totals:	0.00	83,300	83,300
<b>280,477</b>	<b>224,889</b>	<b>220,832</b>	<b>185,553</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>201,839</b>	<b>173,839</b>
<b>Expense</b>								
					Materials and Services			
2,201	1,913	2,200	1,611	204-01-00-4310	Telephone	0.00	1,900	1,900
9,785	4,554	3,500	2,696	204-01-00-4321	Office Supplies & Expense	0.00	3,500	3,500
1,843	2,090	2,000	1,729	204-01-00-4322	Copy Mach Maint & Supplies	0.00	2,000	2,000
13,008	9,517	6,000	2,116	204-01-00-4360	Supplies & Janitorial	0.00	9,000	9,000
11,285	11,651	13,000	10,143	204-01-00-4511	Electricity	0.00	13,000	13,000
7,307	7,014	5,500	6,015	204-01-00-4512	Fuel - Utilities	0.00	6,500	6,500
3,434	3,589	5,000	284	204-01-00-4513	Water	0.00	3,600	3,600
3,692	4,109	5,000	2,564	204-01-00-4514	Garbage Service	0.00	4,500	4,500
27,695	41,094	14,000	14,792	204-01-00-4516	Repairs and Maintenance	0.00	35,000	35,000
849	4,417	4,000	1,338	204-01-00-4540	Computer Maint	0.00	4,000	4,000
13,173	13,541	14,442	14,328	204-01-00-4588	Insurance and Fidelity Bonds	0.00	15,859	15,859
3,356	9,962	4,000	2,720	204-01-00-4701	Advertising and Publicity	0.00	4,000	5,000
146	0	500	0	204-01-00-4710	Mileage	0.00	500	500
4,215	3,635	2,500	1,628	204-01-00-4715	Vehicle Expense	0.00	3,000	3,000
8,593	5,753	5,000	794	204-01-00-4720	Conferences and Training	0.00	5,000	5,000
37,911	27,500	30,000	17,153	204-01-00-4722	Refunds	0.00	28,500	28,500
665	1,280	1,000	960	204-01-00-4730	Membership Dues	0.00	800	800
62,853	53,338	40,000	25,568	204-01-00-4841	Contract Labor	0.00	50,000	50,000
1,500	(241)	0	0	204-01-00-4901	Other Expense	0.00	0	0
213,509	204,718	157,642	106,437		Materials and Services Totals:	0.00	190,659	191,659
					Transfers			
21,317	31,315	21,675	16,256	204-01-00-4593	Central Administrative Charges	0.00	19,855	19,855
24,871	0	24,871	0	204-01-00-5305	Transfer to GF	0.00	10,000	10,000
2,066	0	0	0	204-01-00-5314	Fees to Other Funds	0.00	0	0
48,255	31,315	46,546	16,256		Transfers Totals:	0.00	29,855	29,855
					Contingencies			
0	0	137,895	0	204-01-00-5401	Operating Contingencies	0.00	57,325	17,325
0	0	137,895	0		Contingencies Totals:	0.00	57,325	17,325
<b>261,764</b>	<b>236,033</b>	<b>342,082</b>	<b>122,694</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>277,839</b>	<b>238,839</b>
<b>280,477</b>	<b>224,889</b>	<b>220,832</b>	<b>185,553</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>201,839</b>	<b>173,839</b>
<b>261,764</b>	<b>236,033</b>	<b>342,082</b>	<b>122,694</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>277,839</b>	<b>238,839</b>
<b>18,714</b>	<b>(11,144)</b>	<b>(121,250)</b>	<b>62,859</b>		<b>Fair Administrative Dept Totals:</b>	<b>0.00</b>	<b>(76,000)</b>	<b>(65,000)</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Fair Operations</b>								
					Rest Fees, Lic, Perm, Fines,			
72,001	83,984	105,000	82,885	204-02-00-3250	Fair Admissions	0.00	85,000	85,000
72,817	47,282	45,000	39,870	204-02-00-3251	Concessions	0.00	42,000	42,000
2,298	1,936	2,000	1,035	204-02-00-3252	Entry Fees	0.00	1,000	1,000
65,050	59,585	90,000	43,710	204-02-00-3253	Sponsorships	0.00	40,000	55,000
0	5,630	90,000	24,468	204-02-00-3256	Concert Revenue	0.00	65,000	65,000
2,149	2,269	2,500	2,899	204-02-00-3257	Open Horse Show Rev	0.00	2,500	2,500
2,967	4,537	5,000	3,875	204-02-00-3258	Jr. Rodeo Rev	0.00	3,800	3,800
5,105	5,090	2,000	3,359	204-02-00-3262	Camping	0.00	3,000	3,000
222,387	210,313	341,500	202,101		Rest Fees, Lic, Perm, Fines, Totals:	0.00	242,300	257,300
					Rest Fee,Srvce Chrg (Stat/Loc)			
19,001	19,082	30,000	24,453	204-02-00-3254	Parking Revenue	0.00	20,000	20,000
15,111	32,903	45,000	41,578	204-02-00-3255	Carnival Fees	0.00	40,000	40,000
0	0	0	0	204-02-12-3255	Carnival Fees	0.00	0	0
34,112	51,985	75,000	66,031		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	60,000	60,000
<b>256,499</b>	<b>262,298</b>	<b>416,500</b>	<b>268,132</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>302,300</b>	<b>317,300</b>
<b>Expense</b>								
					Materials and Services			
24	2,127	1,500	364	204-02-00-4321	Office Supplies & Exps	0.00	1,500	1,500
6,322	6,607	8,000	9,171	204-02-00-4401	Tickets and Office Contract	0.00	7,000	7,000
19,564	9,288	11,000	10,348	204-02-00-4402	Labor Contracts	0.00	15,000	15,000
29,466	31,697	40,000	33,766	204-02-00-4405	Rodeo Contract	0.00	40,000	40,000
0	4,001	3,800	3,478	204-02-00-4411	Premium Awards (Open)	0.00	3,200	3,200
3,014	2,991	2,000	1,947	204-02-00-4412	Ribbons and Trophies	0.00	1,500	1,500
1,844	1,753	1,800	1,693	204-02-00-4413	Judges Meals and Travel	0.00	1,800	1,800
2,236	2,000	1,500	1,517	204-02-00-4441	Professional Services	0.00	1,000	2,000
18,980	7,470	20,000	45,734	204-02-00-4444	Printing and Advertising	0.00	10,000	10,000
10,259	10,615	20,000	26,030	204-02-00-4451	Security	0.00	15,000	15,000
2,650	2,450	2,800	641	204-02-00-4454	Superintendent Services	0.00	2,000	2,000
0	712	800	964	204-02-00-4455	Judges Services	0.00	1,000	1,000
22,920	29,563	40,000	42,434	204-02-00-4456	Rental Expense	0.00	35,000	35,000
450	1,050	950	749	204-02-00-4457	Open Horse Show Xps	0.00	500	500
0	2,280	2,300	800	204-02-00-4458	Jr. Rodeo Xps	0.00	800	800
32,642	36,146	90,000	85,191	204-02-00-4503	Entertainment & Other Shows	0.00	65,000	90,000
1,559	5,733	8,000	7,671	204-02-00-4514	Garbage Service	0.00	8,000	8,000
9,860	7,527	8,500	7,905	204-02-00-4515	Restroom Services	0.00	8,500	8,500
6,575	6,869	9,000	9,195	204-02-00-4572	Parking	0.00	9,500	9,500
3,481	0	0	0	204-02-00-4841	Contract Labor	0.00	0	0
171,844	170,879	271,950	289,599		Materials and Services Totals:	0.00	226,300	252,300
171,844	170,879	271,950	289,599		EXPENDITURES TOTALS:	0.00	226,300	252,300
256,499	262,298	416,500	268,132		DEPT REVENUES	0.00	302,300	317,300
171,844	170,879	271,950	289,599		DEPT EXPENSES	0.00	226,300	252,300
84,655	91,420	144,550	(21,467)		Fair Operations Totals:	0.00	76,000	65,000
					Fair Capital Projects			
					Capital Outlay			
0	9,680	8,300	8,749	204-03-00-5010	Equipment Res Expense	0.00	0	0
46,007	10,512	15,000	0	204-03-00-5020	Facilities Improvement	0.00	0	0
46,007	20,192	23,300	8,749		Capital Outlay Totals:	0.00	0	0
<b>46,007</b>	<b>20,192</b>	<b>23,300</b>	<b>8,749</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>46,007</b>	<b>20,192</b>	<b>23,300</b>	<b>8,749</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>(46,007)</b>	<b>(20,192)</b>	<b>(23,300)</b>	<b>(8,749)</b>		<b>Fair Capital Projects Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Auction Cmte</b>								
<b>Revenue</b>								
					Restr Private Grant/Donation			
0	10,275	0	0	204-04-00-3500	Auction Committee Revenue	0.00	0	0
0	10,275	0	0		Restr Private Grant/Donation Totals:	0.00	0	0
<b>0</b>	<b>10,275</b>	<b>0</b>	<b>0</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Expense</b>								
					Materials and Services			
0	10,275	0	0	204-04-00-4600	Auction Committee Expense	0.00	0	0
0	10,275	0	0		Materials and Services Totals:	0.00	0	0
<b>0</b>	<b>10,275</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>10,275</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>10,275</b>	<b>0</b>	<b>0</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>Auction Cmte Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Rabinsky</b>								
<b>Revenue</b>								
					Restricted Fund Balance			
1,641	0	0	0	204-08-00-3004	Restricted Cash Bal Rabinsky	0.00	0	0
1,641	0	0	0		Restricted Fund Balance Totals:	0.00	0	0
					Other Resources (Restr)			
8	0	0	0	204-08-00-3020	Rabinsky Interest	0.00	0	0
8	0	0	0		Other Resources (Restr) Totals:	0.00	0	0
<b>1,650</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Expense</b>								
					Materials and Services			
1,650	0	0	0	204-08-00-4740	Rabinsky Expense	0.00	0	0
1,650	0	0	0		Materials and Services Totals:	0.00	0	0
<b>1,650</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,650</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,650</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>Rabinsky Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>538,626</b>	<b>497,462</b>	<b>637,332</b>	<b>453,684</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>504,139</b>	<b>491,139</b>
<b>481,264</b>	<b>437,379</b>	<b>637,332</b>	<b>421,041</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>504,139</b>	<b>491,139</b>
<b>57,362</b>	<b>60,084</b>	<b>0</b>	<b>32,643</b>		<b>Fairboard Fund Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## **Footpath, Bicycle, and Trail Fund -Fund 301**

This fund was established to provide for the operations and capital improvement needs of the County's bike paths. Revenue consists of one percent of the County's share of the state gasoline tax.

### **FY 2016 - 2017 Highlights and Significant Changes**

This fund will provide for improvements to the CZ Trail to include trail crossing signs with user activated rapid flashing beacons on Scappoose – Vernonia Road at Cater Road, and match for the Gable Road Improvement Project in front of the St Helens High School to install bicycle paths in this section with design to start in the spring of 2016.

System Development Charge accounting for both Roads and Parks has been added to this fund to distinguish that SDC's can only be used for capacity improvement projects and not general road or parks maintenance activities.

### **FY 2015-2016 Accomplishments**

25% reimbursement from the Parks SDC account to Parks Fund for the Camp Wilkerson restroom.

Columbia County

Bike Path and Trails Fund

Account: 301

Fund Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	1,265,919	397,772	397,740	364,768	332,632
<b>Total Beginning Balance</b>	<b>1,265,919</b>	<b>397,772</b>	<b>397,740</b>	<b>364,768</b>	<b>332,632</b>
Intergovernmental	36,000	35,235	38,000	35,663	34,842
Fees, Permits, Fines, Service Charges	81,000	163,885	0	0	0
Other Resources	4,800	4,664	1,700	1,869	1,776
<b>Current Year Restricted</b>	<b>121,800</b>	<b>203,785</b>	<b>39,700</b>	<b>37,532</b>	<b>36,618</b>
Transfers from County Funds	0	667,360	0	0	0
<b>Current Year Other Resources</b>	<b>0</b>	<b>667,360</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>1,387,719</b>	<b>1,268,917</b>	<b>437,440</b>	<b>402,300</b>	<b>369,250</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	0	0	0	0	0
<b>Program Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	465,674	0	400,000	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	3,834	2,998	2,998	4,528	4,482
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>469,508</b>	<b>2,998</b>	<b>402,998</b>	<b>4,528</b>	<b>4,482</b>
Fund Contingency	918,212	0	34,442	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>1,387,720</b>	<b>2,998</b>	<b>437,440</b>	<b>4,528</b>	<b>4,482</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>1,265,919</b>	<b>0</b>	<b>397,772</b>	<b>364,768</b>



# Fund Balance Analysis and Trends

## Bike Path and Trails Fund

## Fund 301

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources." Road and Parks SDCs are "Special Purpose" category.

	FY17 Budg 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
Assigned	0	0	0	0	0	0
Restricted Fund Program Resources	431,707	397,772	364,768	332,632	298,841	264,259
Grant or Special Purpose	814,212	0	0	0	0	0
<b>Total Fund Balance</b>	<b>1,245,919</b>	<b>397,772</b>	<b>364,768</b>	<b>332,632</b>	<b>298,841</b>	<b>264,259</b>
<b>Ending Fund Balance</b>	<b>878,212</b>	<b>1,245,919</b>	<b>397,772</b>	<b>364,768</b>	<b>332,632</b>	<b>298,841</b>

**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.

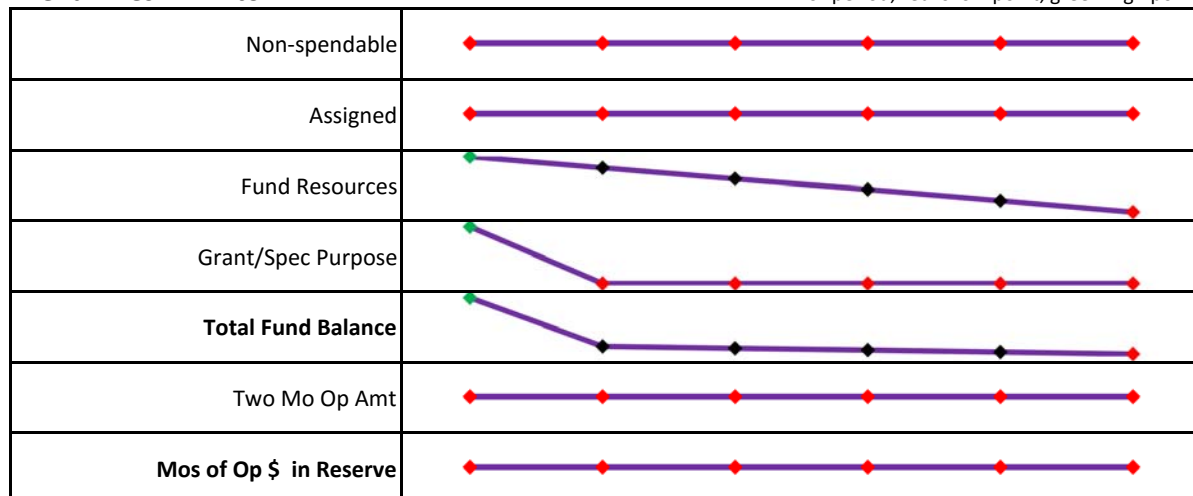
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA
<b>Compliant with Policy?</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Operating Reserve Trend	NA	NA	NA	NA	NA	NA

**Looking ahead:** next fiscal year's operating cost covered by available reserve in ending fiscal year. This fund only has capital expenses or fund transfers to reimburse capital expenses, it has no operating cost.

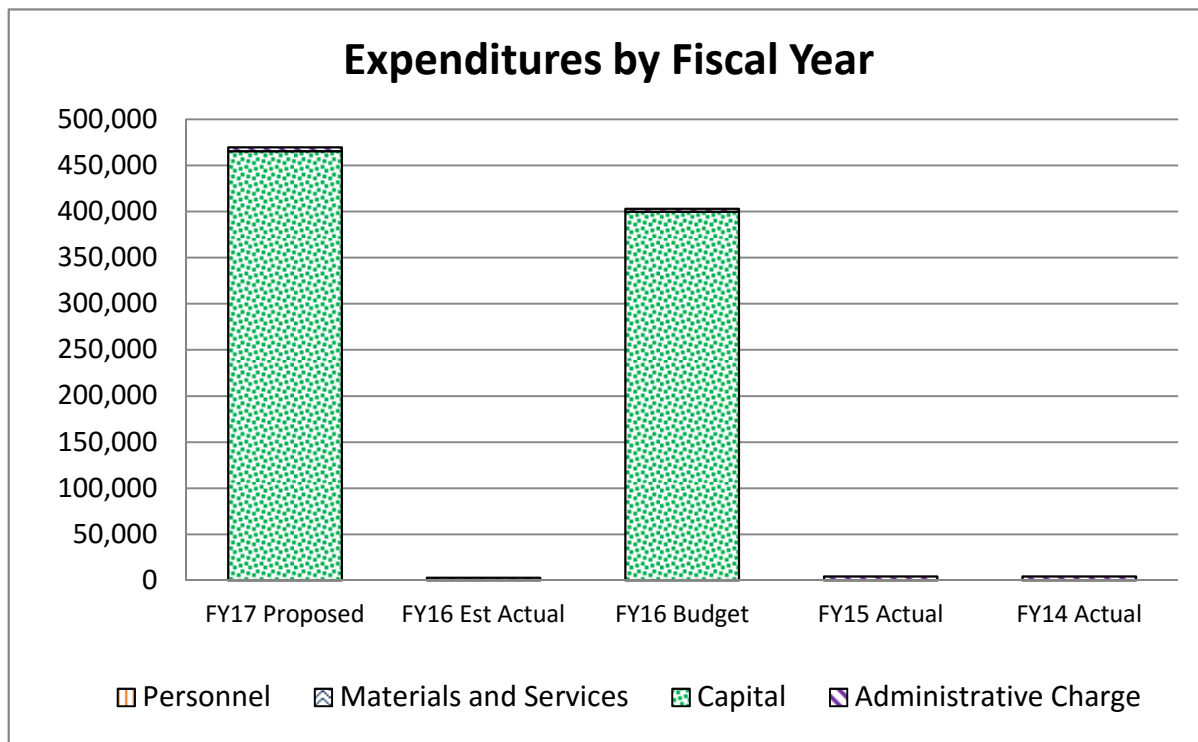
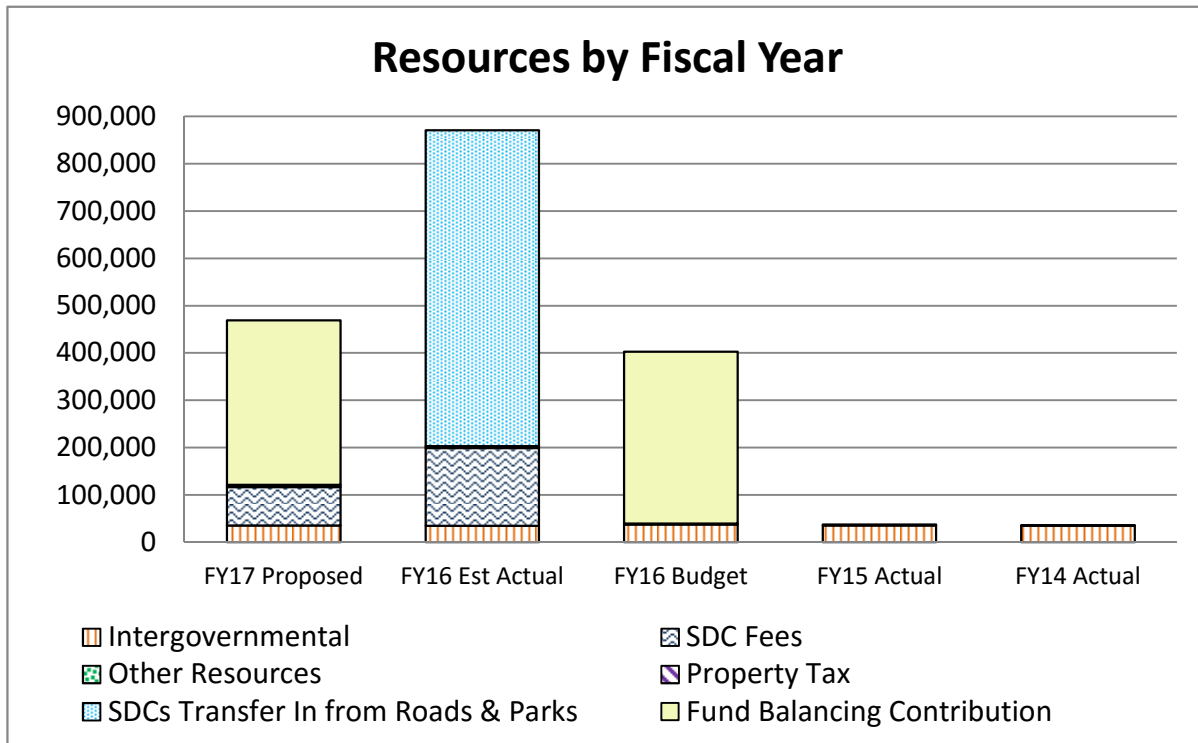
	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts Bike Path and Trails Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Footpath Bicycle Trail Fund</b>								
<b>Revenue</b>								
					Restricted Fund Balance			
332,632	364,768	397,740	397,772	301-00-00-3004	Restricted Cash Bal	0.00	431,708	431,707
0	0	0	0	301-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
332,632	364,768	397,740	397,772		Restricted Fund Balance Totals:	0.00	431,708	431,707
					Restr State/ Local Govt Grant/ State Motor Vehicle Apportion			
34,842	35,663	38,000	24,389	301-00-00-3070	Restr State/ Local Govt Grant/ Totals:	0.00	36,000	36,000
34,842	35,663	38,000	24,389			0.00	36,000	36,000
					Other Resources (Restr)			
1,776	1,869	1,700	1,482	301-00-00-3020	Interest on Investments	0.00	1,800	1,800
1,776	1,869	1,700	1,482		Other Resources (Restr) Totals:	0.00	1,800	1,800
<b>369,250</b>	<b>402,300</b>	<b>437,440</b>	<b>423,643</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>469,508</b>	<b>469,507</b>
<b>Expense</b>								
					Materials and Services			
0	0	0	0	301-00-00-5003	Gable Road	0.00	150,000	150,000
0	0	0	0		Materials and Services Totals:	0.00	150,000	150,000
					Capital Outlay			
0	0	400,000	0	301-00-00-5001	Dev. of Footpath & Trail	0.00	250,000	250,000
0	0	0	0	301-00-00-5004	CZ Trail Crossing	0.00	65,674	65,674
0	0	400,000	0		Capital Outlay Totals:	0.00	315,674	315,674
					Transfers			
4,482	4,528	2,998	2,248	301-00-00-4593	Central Administrative Charges	0.00	3,834	3,834
4,482	4,528	2,998	2,248		Transfers Totals:	0.00	3,834	3,834
					Contingencies			
0	0	34,442	0	301-00-00-5401	Operating Contingencies	0.00	0	0
0	0	34,442	0		Contingencies Totals:	0.00	0	0
<b>4,482</b>	<b>4,528</b>	<b>437,440</b>	<b>2,248</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>469,508</b>	<b>469,508</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>4,482</b>	<b>4,528</b>	<b>437,440</b>	<b>2,248</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>469,508</b>	<b>469,508</b>
<b>(4,482)</b>	<b>(4,528)</b>	<b>(437,440)</b>	<b>(2,248)</b>		<b>Totals:</b>	<b>0.00</b>	<b>(469,508)</b>	<b>(469,508)</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Road SDCs</b>								
					Rest Fees, Lic, Perm, Fines,			
0	0	0	0	301-21-00-3004	SDC Restricted Cash Bal	0.00	0	635,735
0	0	0	3,082	301-21-00-3032	St Helens UG Area	0.00	0	0
0	0	0	4,545	301-21-00-3033	SDC-District 1	0.00	0	35,000
0	0	0	0	301-21-00-3034	SDC-District 2	0.00	0	13,000
0	0	0	0	301-21-00-3035	SDC-District 3	0.00	0	3,000
0	0	0	2,273	301-21-00-3036	SDC-District 4	0.00	0	10,000
0	0	0	9,899		Rest Fees, Lic, Perm, Fines, Totals:	0.00	0	696,735
					Other Resources (Restr)			
0	0	0	0	301-21-00-3020	SDC Roads Interest	0.00	0	2,500
0	0	0	0		Other Resources (Restr) Totals:	0.00	0	2,500
<b>0</b>	<b>0</b>	<b>0</b>	<b>9,899</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>699,235</b>
<b>Expense</b>								
<b>Contingencies</b>								
0	0	0	0	301-21-00-5401	Roads SDC Contingencies	0.00	0	699,235
0	0	0	0		Contingencies Totals:	0.00	0	699,235
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>699,235</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>9,899</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>699,235</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>699,235</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>9,899</b>		<b>Road SDCs) Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Parks SDCs</b>								
<b>Revenue</b>								
<b>Restricted Fund Balance</b>								
0	0	0	0	301-22-00-3004	SDC Begin Bal	0.00	0	178,477
0	0	0	0		Restricted Fund Balance Totals:	0.00	0	178,477
					Rest Fees, Lic, Perm, Fines,			
0	0	0	814	301-22-00-3032	SDC-St Helens UG Area	0.00	0	0
0	0	0	2,250	301-22-00-3033	SDC-Rural Area	0.00	0	20,000
0	0	0	3,064		Rest Fees, Lic, Perm, Fines, Totals:	0.00	0	20,000
					Other Resources (Restr)			
0	0	0	0	301-22-00-3020	Park SDC Interest	0.00	0	500
0	0	0	0		Other Resources (Restr) Totals:	0.00	0	500
<b>0</b>	<b>0</b>	<b>0</b>	<b>3,064</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>198,977</b>
<b>Expense</b>								
<b>Transfers</b>								
0	0	0	0	301-22-00-5310	Transfer Parks SDC to Parks Fund	0.00	0	20,000
0	0	0	0		Transfers Totals:	0.00	0	20,000
					Contingencies			
0	0	0	0	301-22-00-5401	Parks SDC Contingencies	0.00	0	178,977
0	0	0	0		Contingencies Totals:	0.00	0	178,977
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>0</b>	<b>3,064</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>198,977</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>198,977</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>3,064</b>		<b>Parks SDCs Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>369,250</b>	<b>402,300</b>	<b>437,440</b>	<b>436,606</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>469,508</b>	<b>1,367,719</b>
<b>4,482</b>	<b>4,528</b>	<b>437,440</b>	<b>2,248</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>469,508</b>	<b>1,367,719</b>
<b>364,768</b>	<b>397,772</b>	<b>0</b>	<b>434,358</b>		<b>Footpath Bicycle Trail Fund Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Forest, Park & Recreation - Fund 202

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

The activities supported by this fund are non-mandated and rely on revenues from park use fees, grant awards from outside agencies, system development charges, and periodic timber sale receipts. The revenue side of the fund has seen some improvement in the park fee revenue category but does not keep pace with growth on the expense side. The overall financial condition of the fund, in the short term, will require trimming of expenses where feasible and/or an infusion of revenue from a timber harvest.

Our goal continues to be moving the fund towards financial sustainability by aggressively managing both the expenditure side and revenue sides of the Park Fund. The strategic direction for FY 16\17 is increasing overall occupancy rates at revenue generating park sites with web based marketing and online reservation management measures combined with expense reductions in several key budget categories with the most significant being the elimination of funding for the Assistant Public Works Director position.

### FY 2016-2017 Highlights and Significant Changes

#### Park Property Management

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

Columbia County's park system is currently managed with 2.5 FTE plus seasonal contract staffing. Administrative tasks are managed with 1.25 FTE permanent staff. Park sites have been managed with 1.25 FTE permanent staff and supplemented with two seasonal positions. For comparison purposes, Washington County has a parks staff of six full-time positions and six seasonal positions for management of three park sites and Oregon Parks and Recreation Department's Stub Stewart State Park has a staff of four FTE plus four seasonal positions to manage the park plus the Banks-Vernonia Linear Trail.

Parks has completed the transition from year-round resident park hosts to seasonal park host. All five of the five parks with park hosting will be served by seasonal park hosts for the first time this summer season.

#### Timber Property Management

Columbia County Forest, Parks & Recreation oversees management of timber resources at three park properties; Carcus Creek (240ac), Camp Wilkerson (280ac), and Apple Valley (67ac). The fund has historically seen timber harvest receipts on a five year harvest cycle.

A selective 20 ac timber harvest was included in the FY 15-16 proposed budget with actual implementation occurring during May-June 2016.

### **Capital Projects**

The restroom capacity expansion project at Camp Wilkerson will likely extend into the early months of FY 16-17 with completion of the interior work. Development work will continue on the Crown Zellerbach Trail with the focus on connection to the Banks-Vernonia Linear Trail in Vernonia.

### **FY 2015-2016 Accomplishments**

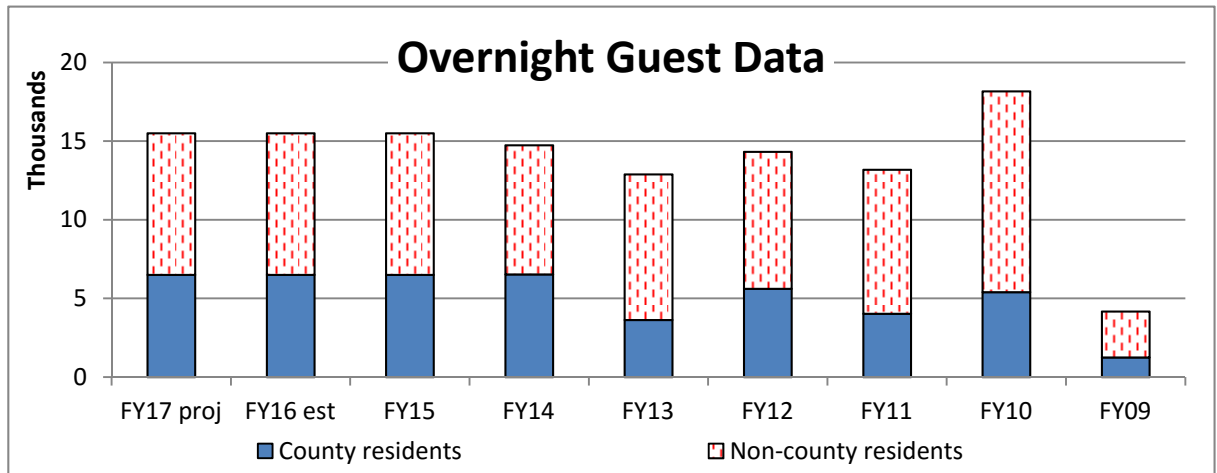
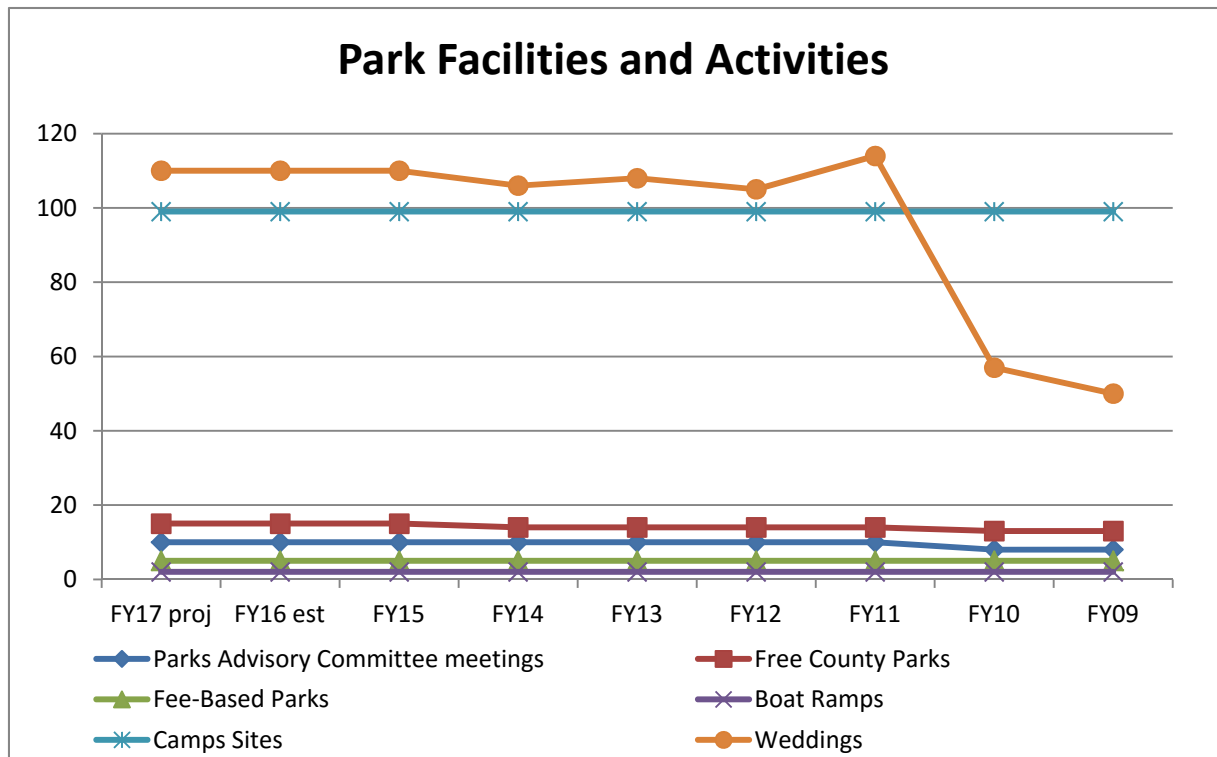
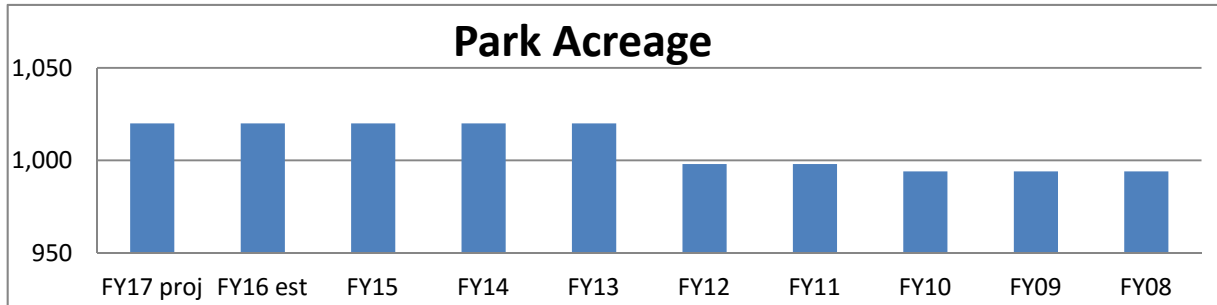
Specific work carried out in the past year includes:

- Substantial completion of a new restroom building at Camp Wilkerson.
- Obtaining long term lease for Dibblee Point riverfront property.
- Park fee revenue increase from \$207,269.80 in CY14 to \$217,987.46 in CY15.
- Continued CZ Trail development with installation of mileage markers plus construction of two information kiosks.
- Zero park staff injury loss-time hours.

# Park Department

## Operating Indicators

## Columbia County, Oregon



Columbia County

**Parks**

Account:

202

**Fund Budget Summary**

	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<u>Revenues</u>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	353,404	224,945	293,921	598,016	464,319
<b>Total Beginning Balance</b>	<b>353,404</b>	<b>224,945</b>	<b>293,921</b>	<b>598,016</b>	<b>464,319</b>
Intergovernmental	161,525	142,525	142,500	135,548	179,151
Fees, Permits, Fines, Service Charges	227,200	213,664	223,600	254,033	216,812
Other Resources	31,000	570,180	601,750	4,029	374,329
<b>Current Year Restricted</b>	<b>419,725</b>	<b>926,369</b>	<b>967,850</b>	<b>393,610</b>	<b>770,292</b>
Transfers from County Funds	160,000	20,000	0	-7,567	7,567
<b>Current Year Other Resources</b>	<b>160,000</b>	<b>20,000</b>	<b>0</b>	<b>-7,567</b>	<b>7,567</b>
<b>Total Available Resources</b>	<b>933,129</b>	<b>1,171,315</b>	<b>1,261,771</b>	<b>984,059</b>	<b>1,242,178</b>
<b>Expenditures</b>					
Salary	156,366	146,117	143,842	177,794	181,001
Benefits	85,126	76,018	80,462	89,436	88,933
PR Transfers (PERS Bond & Reserve)	15,799	17,649	17,254	22,138	22,384
<b>Personnel</b>	<b>257,292</b>	<b>239,784</b>	<b>241,558</b>	<b>289,367</b>	<b>292,318</b>
Materials & Services	245,549	358,161	196,725	348,794	257,310
<b>Program Budget</b>	<b>502,841</b>	<b>597,945</b>	<b>438,283</b>	<b>638,161</b>	<b>549,628</b>
Capital	150,000	20,741	0	64,275	5,425
Debt	0	0	0	0	0
Transfers Out (admin alloc)	45,449	58,307	58,307	43,753	43,443
Transfers Out (fund pymts)	15,000	140,918	21,000	12,925	45,665
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>713,291</b>	<b>817,910</b>	<b>517,590</b>	<b>759,114</b>	<b>644,161</b>
Fund Contingency	219,839	0	744,180	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>933,129</b>	<b>817,910</b>	<b>1,261,771</b>	<b>759,114</b>	<b>644,161</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>353,404</b>	<b>0</b>	<b>224,945</b>	<b>598,016</b>
<b>No Mos Operating Reserve*</b>	5.42	7.31	21.21	4.38	13.61

**Authorized Positions - Full Time Equivalents**

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



## Fund Balance Analysis and Trends

### 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 will be held in 301 Fund.

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	771	4,284	3,998	3,256	1,767
Assigned (cumulative PERS reserve)	0	0	7,567	0	0	0
Restricted Fund Program Resources	353,404	93,290	477,749	372,032	907,250	142,825
Grant or Special Purpose (SDCs)	0	130,885	108,416	88,289	78,639	69,252
<b>Total Fund Balance</b>	<b>353,404</b>	<b>224,945</b>	<b>598,016</b>	<b>464,319</b>	<b>989,145</b>	<b>213,844</b>
<b>Ending Fund Balance</b>	<b>219,839</b>	<b>353,404</b>	<b>224,945</b>	<b>598,016</b>	<b>464,319</b>	<b>989,145</b>

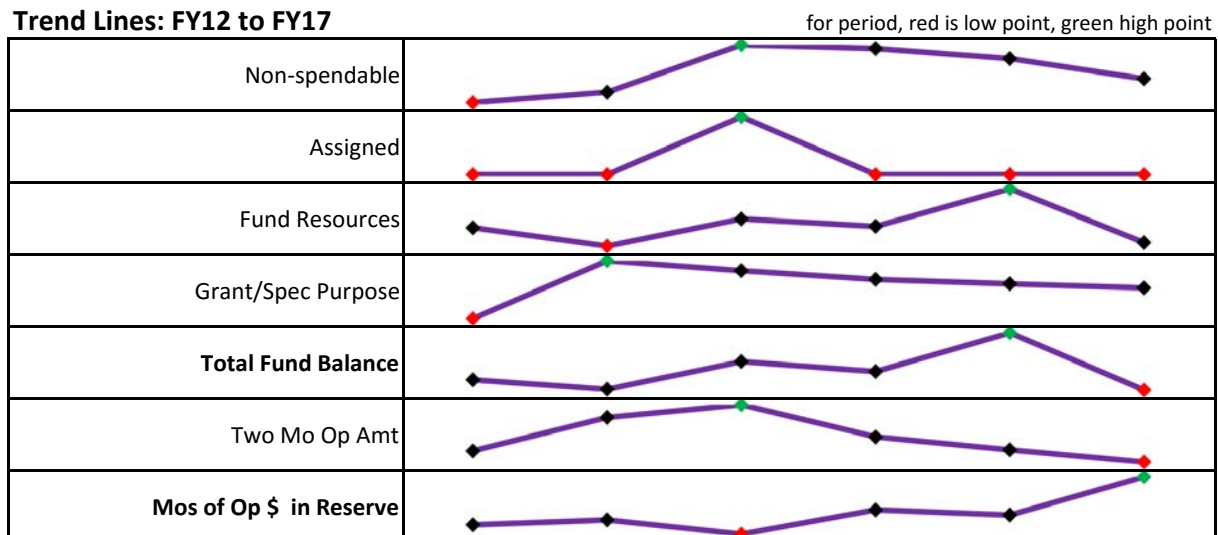
**County Policy:** Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	81,174	96,716	102,670	87,691	81,693	75,982
Months of Operating \$ in Reserve	5.42	7.31	1.83	11.17	9.21	23.97
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>no</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Declining	Improving	Declining	Improving	Declining	Improving

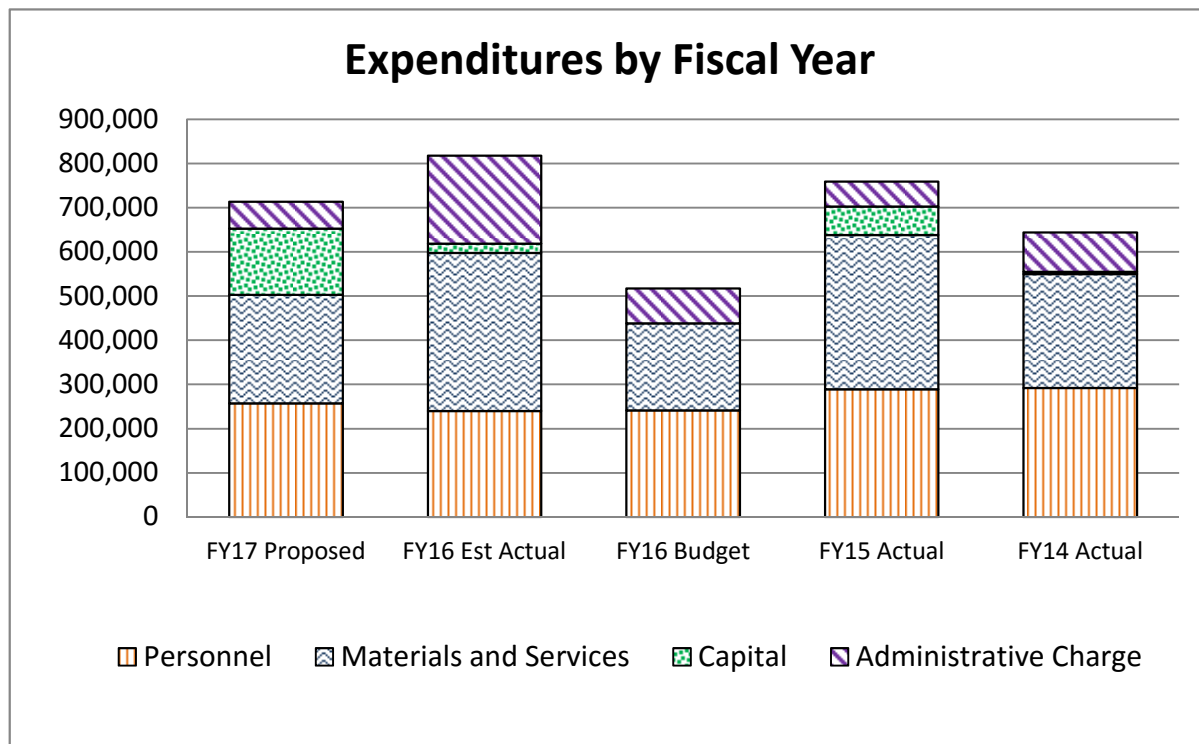
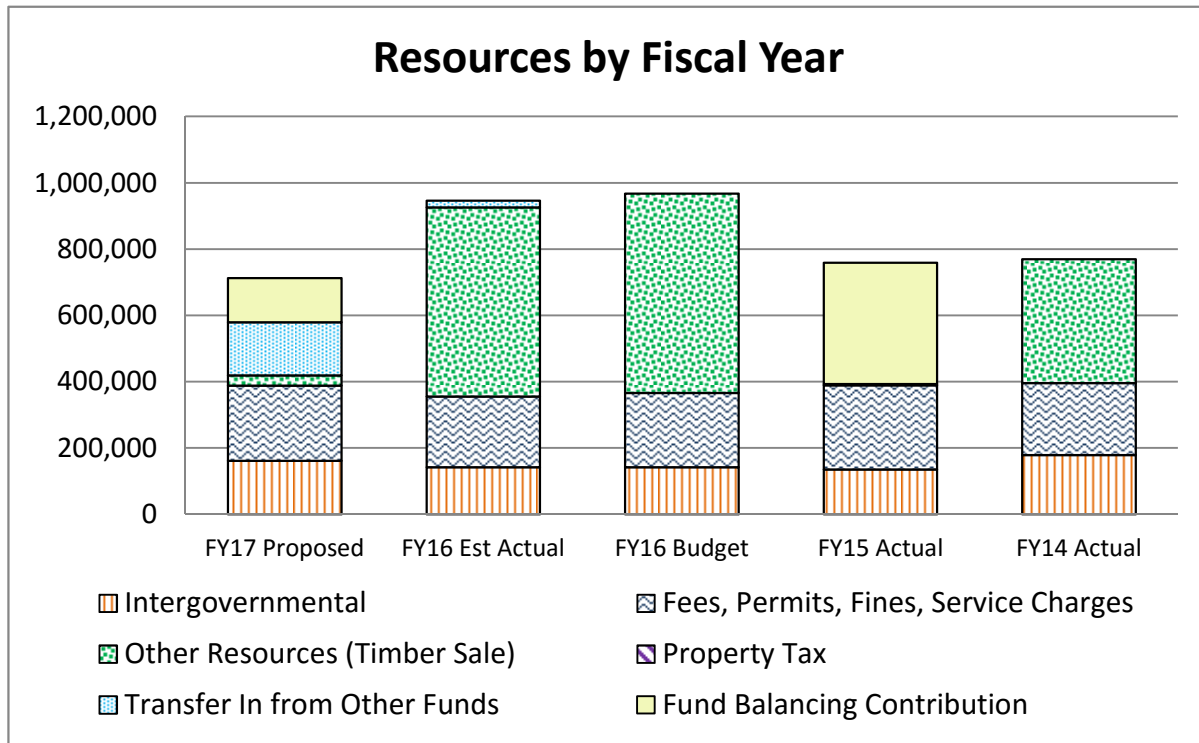
**Looking ahead:** next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>6.30</b>	<b>8.71</b>	<b>1.93</b>	<b>9.31</b>	<b>8.49</b>	<b>22.21</b>

#### Trend Lines: FY12 to FY17



## Resource and Expenditure Charts Parks



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Forest, Park &amp; Recreation Fund</b>								
Restricted Fund Balance								
0	7,567	0	0	202-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
372,032	477,749	168,505	93,290	202-00-00-3004	Restricted Cash Bal	0.00	10,793	353,404
3,998	4,284	5,000	771	202-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
88,289	108,416	120,416	130,885	202-00-01-3004	SDC Begin Bal	0.00	164,977	0
464,319	598,016	293,921	224,945		Restricted Fund Balance Totals:	0.00	175,769	353,404
Rest Fees, Lic, Perm, Fines,								
1,500	0	0	0	202-00-00-3031	SDC-Scappoose UG Area	0.00	0	0
1,628	1,628	1,000	0	202-00-00-3032	SDC-St Helens UG Area	0.00	0	0
16,500	20,250	11,000	19,500	202-00-00-3033	SDC-Rural Area	0.00	20,000	0
30,661	40,443	45,000	32,486	202-00-00-3250	Fees and Contributions	0.00	40,000	40,000
102,868	109,228	95,000	78,020	202-00-00-3251	Camping Fees	0.00	100,000	100,000
153,157	171,549	152,000	130,006		Rest Fees, Lic, Perm, Fines, Totals:	0.00	160,000	140,000
Restr Fed Grant/Donation								
0	3,580	0	0	202-00-00-3865	Fed Funds thru ODOT	0.00	0	0
0	3,580	0	0		Restr Fed Grant/Donation Totals:	0.00	0	0
Restr State/ Local Govt Grant/								
102,210	113,274	125,000	65,888	202-00-00-3070	State RV License Apportion	0.00	130,000	125,000
0	15,825	16,000	16,525	202-00-00-3502	Boat Dock Facilities - St Reim	0.00	16,525	16,525
0	0	0	0	202-00-02-3600	Marine Grant	0.00	10,000	10,000
102,210	129,099	141,000	82,413		Restr State/ Local Govt Grant/ Totals:	0.00	156,525	151,525
Restr Private Grant/Donation								
1,500	2,869	1,500	1,000	202-00-00-3575	Camp Wilkerson Donation Acct	0.00	0	0
40,000	0	0	0	202-00-00-3578	Marine Facilities Donation Acc	0.00	0	0
35,441	0	0	0	202-00-00-3700	Grants, Donations for CZ Trail	0.00	0	0
76,941	2,869	1,500	1,000		Restr Private Grant/Donation Totals:	0.00	0	0
Rest Interfund Transf/Intrnl S								
0	0	0	0	202-00-00-3080	Transfer from SDC 301	0.00	58,300	40,000
0	0	0	0	202-00-00-3081	Transfer from SDC 301	0.00	0	20,000
7,567	(7,567)	0	0	202-00-00-3086	PERS Reserve	0.00	0	0
0	0	0	0	202-00-00-3568	O & C Title III Grant	0.00	0	100,000
7,567	(7,567)	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	58,300	160,000
Other Resources (Restr)								
1,505	1,457	1,500	174	202-00-00-3020	Interest on Investments	0.00	2,000	1,000
499	0	0	0	202-00-00-3023	Interest on SDC Investments	0.00	0	0
0	0	600,000	0	202-00-00-3060	Sale of Forest Products	0.00	470,000	0
1,234	1,982	0	6	202-00-00-3100	Refund of Misc. Expenses	0.00	0	0
1,260	0	0	0	202-00-00-3120	Rent Revenue	0.00	0	0
1,534	0	0	0	202-00-00-3122	Sale of Equipment	0.00	0	0
0	591	250	519	202-00-01-3020	Park SDC Interest	0.00	500	0
6,033	4,029	601,750	700		Other Resources (Restr) Totals:	0.00	472,500	1,000
<b>810,226</b>	<b>901,575</b>	<b>1,190,171</b>	<b>439,064</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,023,094</b>	<b>805,929</b>
<b>Expense</b>								
<b>Parks Administrative</b>								
Personal Services								
73,593	77,920	41,206	30,564	202-01-00-4011	Assist Director, Public Works	0.42	75,445	45,909
41,502	44,529	46,228	34,910	202-01-00-4053	Department Secretary	1.00	48,557	48,038
459	1,184	3,000	963	202-01-00-4090	Overtime	0.00	3,000	3,000
15,443	16,912	12,077	5,012	202-01-00-4101	PERS ER	0.00	10,372	7,232
8,840	9,196	6,918	4,268	202-01-00-4102	FICA Tax	0.00	9,716	7,416
788	1,222	696	345	202-01-00-4103	Workers' Compensation Ins.	0.00	824	520
39,612	42,647	35,506	26,817	202-01-00-4104	Insurance Benefits	0.00	38,697	38,710
58	51	49	33	202-01-00-4105	WBF	0.00	64	48
671	(1,656)	904	517	202-01-00-4106	Unemployment	0.00	635	485

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
0	0	0	3,987	202-01-00-4109	PERS EE 6%	0.00	7,620	5,817
180,966	192,007	146,584	107,417		Personal Services Totals:	1.42	194,930	157,177
					Materials and Services			
192	47,062	300	1,321	202-00-00-4594	Refunds	0.00	500	500
0	0	0	0	202-00-02-4600	Marine Grant Outlays	0.00	10,000	10,000
1,406	1,744	1,500	1,055	202-01-00-4310	Telephone	0.00	1,500	1,500
318	200	350	34	202-01-00-4311	Cellular Phone service	0.00	300	300
93	86	100	35	202-01-00-4320	Postage	0.00	100	100
1,099	502	1,000	721	202-01-00-4321	Office Supplies	0.00	1,000	1,000
133	758	1,000	0	202-01-00-4360	Materials and Supplies	0.00	1,000	1,000
1,416	1,358	1,500	1,142	202-01-00-4511	Electricity	0.00	1,500	1,500
832	608	200	509	202-01-00-4512	Gas - Heat	0.00	600	600
570	550	750	305	202-01-00-4513	Water & Sewer	0.00	600	600
40	96	100	73	202-01-00-4514	Garbage Service	0.00	100	100
2,880	3,020	2,500	2,375	202-01-00-4515	Contract Janitorial Service	0.00	3,500	3,500
425	0	0	422	202-01-00-4516	Building Repairs	0.00	500	500
11,116	11,697	13,325	12,747	202-01-00-4588	Property /Liab. Insurance Pymt	0.00	14,149	14,149
0	156	0	0	202-01-00-4594	Work Crew Fee Reimb.	0.00	0	0
0	0	10,000	0	202-01-00-4595	Road Dept Crew Reimb.	0.00	10,000	15,000
33	0	0	0	202-01-00-4609	Equipment Rental	0.00	0	0
2,646	1,723	1,000	1,158	202-01-00-4701	Advertising/Marketing	0.00	2,000	2,000
0	2,306	750	2,832	202-01-00-4705	Bank Charges	0.00	1,000	1,000
75	29	50	0	202-01-00-4710	Mileage	0.00	0	0
90	0	0	0	202-01-00-4715	Automobile Expense & Gas/Oil	0.00	0	0
1,063	548	250	24	202-01-00-4720	Conferences and Training	0.00	500	500
200	0	100	0	202-01-00-4730	Membership Dues	0.00	100	100
811	1,811	1,500	1,035	202-01-00-4901	Miscellaneous Expense	0.00	1,500	1,500
25,438	74,253	36,275	25,787		Materials and Services Totals:	0.00	50,449	55,449
					Transfers			
9,990	9,946	6,869	5,167	202-01-00-4107	PERS Bond	0.00	9,053	6,984
5,084	5,440	3,979	2,924	202-01-00-4108	PERS 822	0.00	5,588	2,811
43,443	43,753	58,307	43,730	202-01-00-4593	Admin Allocation-General Fund	0.00	45,449	45,449
31,282	12,925	0	0	202-01-00-5312	Work Crew Fees	0.00	0	0
0	0	0	0	202-01-00-5314	Transfer to 301 SDC Parks	0.00	0	0
89,800	72,064	69,155	51,821		Transfers Totals:	0.00	60,090	55,245
					Contingencies			
0	0	744,180	0	202-01-00-5401	Operating Contingencies	0.00	294,152	219,839
0	0	744,180	0		Contingencies Totals:	0.00	294,152	219,839
<b>296,204</b>	<b>338,323</b>	<b>996,194</b>	<b>185,025</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.42</b>	<b>599,621</b>	<b>487,709</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>296,204</b>	<b>338,323</b>	<b>996,194</b>	<b>185,025</b>		<b>DEPT EXPENSES</b>	<b>1.42</b>	<b>599,621</b>	<b>487,709</b>
<b>(296,204)</b>	<b>(338,323)</b>	<b>(996,194)</b>	<b>(185,025)</b>		<b>Parks Administrative Totals:</b>		<b>(599,621)</b>	<b>(487,709)</b>
					<b>Parks Operation</b>			
					Rest Fees, Lic, Perm, Fines,			
600	500	0	0	202-02-00-3252	Park Host Rent	0.00	0	0
13,790	13,800	21,600	14,222	202-02-00-3261	Residential Rentals	0.00	25,200	25,200
14,390	14,300	21,600	14,322		Rest Fees, Lic, Perm, Fines, Totals:	0.00	25,200	25,200
<b>14,390</b>	<b>14,300</b>	<b>21,600</b>	<b>14,322</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>25,200</b>	<b>25,200</b>
					Personal Services			
50,047	52,212	53,409	40,399	202-02-00-4062	Parks Maintenance Worker II	1.00	55,002	54,419
7,448	0	0	0	202-02-00-4085	Park Host	0.00	0	0
1,385	1,948	0	793	202-02-00-4090	Overtime	0.00	5,000	5,000
7,402	7,749	8,839	4,346	202-02-00-4101	PERS ER	0.00	6,037	5,975
4,504	4,052	4,086	3,116	202-02-00-4102	FICA Tax	0.00	4,590	4,546

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
2,645	2,558	2,246	1,113	202-02-00-4103	Workers' Compensation Ins.	0.00	1,265	1,251
7,446	8,013	8,573	6,454	202-02-00-4104	Insurance Benefits	0.00	9,233	9,233
42	11	33	20	202-02-00-4105	WBF	0.00	30	30
366	(1,321)	534	321	202-02-00-4106	Unemployment	0.00	300	297
0	0	0	2,472	202-02-00-4109	PERS EE 6%	0.00	3,600	3,565
0	0	0	0	202-02-00-4110	Flood Overtime	0.00	0	0
81,284	75,222	77,720	59,034		Personal Services Totals:	1.00	85,056	84,316
					Materials and Services			
2,812	3,120	3,000	2,138	202-02-00-4310	Telephone	0.00	3,000	3,000
19,275	13,669	20,000	4,923	202-02-00-4360	Materials and Supplies	0.00	30,000	15,000
17,952	16,417	15,000	11,447	202-02-00-4511	Electricity	0.00	15,000	15,000
1,068	764	750	874	202-02-00-4513	Water & Sewer	0.00	1,000	1,000
12,222	14,683	12,000	9,614	202-02-00-4514	Garbage Service	0.00	15,000	15,000
6,604	23,487	5,000	11,374	202-02-00-4516	Building/Infrastructure Repair	0.00	12,000	12,000
2,766	1,777	2,000	1,163	202-02-00-4518	Fuel - Propane	0.00	2,000	2,000
2,000	0	0	0	202-02-00-4522	Non-Cap Equipment	0.00	0	0
11,883	6,241	2,000	6,230	202-02-00-4609	Equipment Rental	0.00	2,000	5,000
3,619	1,977	3,000	83	202-02-00-4634	Equipment Repairs	0.00	0	2,000
135	116	200	0	202-02-00-4710	Mileage	0.00	200	200
11,389	12,003	8,000	5,160	202-02-00-4711	Vehicle Fuel	0.00	10,000	10,000
2,287	7,211	5,000	3,464	202-02-00-4714	Vehicle Maintenance	0.00	5,000	5,000
100	0	0	0	202-02-00-4715	Automobile Expense & Gas/Oil	0.00	0	0
285	0	0	0	202-02-00-4720	Conferences and Training	0.00	0	0
850	13	0	0	202-02-00-4786	Hudson Park Expenses	0.00	0	0
8,214	1,287	0	0	202-02-00-4795	Scappoose R.V. Park Expenses	0.00	0	0
1,164	3,640	0	0	202-02-00-4796	Big Eddy Park Expenses	0.00	0	0
586	3,537	0	28	202-02-00-4797	Prescott Beach Expenses	0.00	0	0
384	0	0	0	202-02-00-4798	Asbury Acres Expenses	0.00	0	0
84,364	96,222	45,000	47,566	202-02-00-4841	Contract Temp. Services	0.00	85,000	50,000
0	9,100	0	0	202-02-00-4844	Workcrew Fee	0.00	0	0
1,308	5,153	1,000	4,565	202-02-00-4901	Miscellaneous Expense	0.00	10,000	10,000
7,882	9,232	10,000	6,476	202-02-00-4992	Boat Dock Facilities	0.00	10,000	10,000
199,150	229,649	131,950	115,106		Materials and Services Totals:	0.00	200,200	155,200
					Capital Outlay			
0	0	0	0	202-02-00-5001	Trucks	0.00	30,000	20,000
0	0	0	0		Capital Outlay Totals:	0.00	30,000	20,000
					Transfers			
4,583	4,369	4,057	3,202	202-02-00-4107	PERS Bond	0.00	4,277	4,281
2,335	2,383	2,350	1,812	202-02-00-4108	PERS 822	0.00	2,640	1,723
3,333	0	1,500	0	202-02-00-5311	Tipping fees	0.00	0	0
10,075	0	9,500	0	202-02-00-5312	Work Crew Fees	0.00	0	0
20,326	6,752	17,407	5,015		Transfers Totals:	0.00	6,917	6,004
<b>300,760</b>	<b>311,623</b>	<b>227,077</b>	<b>179,154</b>		<b>EXPENDITURES TOTALS:</b>	<b>1.00</b>	<b>322,173</b>	<b>265,520</b>
<b>14,390</b>	<b>14,300</b>	<b>21,600</b>	<b>14,322</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>25,200</b>	<b>25,200</b>
<b>300,760</b>	<b>311,623</b>	<b>227,077</b>	<b>179,154</b>		<b>DEPT EXPENSES</b>	<b>1.00</b>	<b>322,173</b>	<b>265,520</b>
<b>(286,370)</b>	<b>(297,323)</b>	<b>(205,477)</b>	<b>(164,832)</b>		<b>Parks Operation Totals:</b>		<b>(296,973)</b>	<b>(240,320)</b>

<b>Capital Projects</b>								
					Materials and Services			
0	0	0	312	202-03-00-4841	Carcus Creek Expense	0.00	135,000	10,400
0	0	0	312		Materials and Services Totals:	0.00	135,000	10,400
					Capital Outlay			
283	0	0	0	202-03-00-5021	J.J.Collins-East Trans.Tie-Up	0.00	0	0
3,822	0	0	0	202-03-00-5031	C-Z Trail Improvements	0.00	0	0
4,105	0	0	0		Capital Outlay Totals:	0.00	0	0
<b>4,105</b>	<b>0</b>	<b>0</b>	<b>312</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>135,000</b>	<b>10,400</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014	2015	2016	2016			2017	2017	2017
Actual	Actual	Adopted	YTD	Account	Description	FTE	Requested	Proposed
4,105	0	0	312		<b>DEPT EXPENSES</b>	0.00	135,000	10,400
(4,105)	0	0	(312)		<b>Capital Projects Totals:</b>	0.00	(135,000)	(10,400)
<b>Camp Wilkerson</b>								
Rest Fees, Lic, Perm, Fines,								
17,459	21,577	20,000	23,757	202-05-00-3250	Camping Fees	0.00	22,000	22,000
31,806	46,607	30,000	33,102	202-05-00-3251	Camping & Day Use Fees,Wilkers	0.00	40,000	40,000
49,265	68,184	50,000	56,858		Rest Fees, Lic, Perm, Fines, Totals:	0.00	62,000	62,000
Restr State/ Local Govt Grant/								
0	0	0	0	202-05-00-3281	Bridge Grant	0.00	0	10,000
0	0	0	0		Restr State/ Local Govt Grant/ Totals:	0.00	0	10,000
Other Resources (Restr)								
368,296	0	0	0	202-05-00-3060	Sale of Forest Products	0.00	0	30,000
368,296	0	0	0		Other Resources (Restr) Totals:	0.00	0	30,000
<b>417,561</b>	<b>68,184</b>	<b>50,000</b>	<b>56,858</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>62,000</b>	<b>102,000</b>
<b>Expense</b>								
Personal Services								
350	0	0	0	202-05-00-4003	Park Host	0.00	0	0
6,218	0	0	0	202-05-00-4085	Park Host-Big Eddy	0.00	0	0
415	0	0	0	202-05-00-4101	PERS	0.00	0	0
476	0	0	0	202-05-00-4102	FICA Tax	0.00	0	0
157	0	0	0	202-05-00-4103	Workers' Compensation Ins.	0.00	0	0
10	0	0	0	202-05-00-4105	WBF	0.00	0	0
57	0	0	0	202-05-00-4106	Unemployment	0.00	0	0
7,683	0	0	0		Personal Services Totals:	0.00	0	0
Materials and Services								
468	888	300	375	202-05-00-4310	Telephone	0.00	500	500
2,532	5,671	5,000	1,088	202-05-00-4360	Materials and Supplies	0.00	20,000	6,000
4,289	5,164	4,000	4,933	202-05-00-4511	Electricity	0.00	6,000	6,000
3,217	3,492	4,000	3,216	202-05-00-4514	Garbage Service	0.00	5,000	5,000
4,148	7,987	3,000	1,009	202-05-00-4516	Building Repairs	0.00	3,000	3,000
3,222	2,973	2,000	1,958	202-05-00-4518	Fuel Propane	0.00	2,000	2,000
1,450	2,928	10,000	1,896	202-05-00-4594	Refunds	0.00	2,000	2,000
4,230	5,281	2,000	3,517	202-05-00-4609	Equipment Rental	0.00	1,000	1,000
178	0	0	669	202-05-00-4634	Equipment Repairs	0.00	1,000	1,000
923	587	1,000	653	202-05-00-4711	Vehicle Fuel	0.00	1,000	1,000
150	0	0	90	202-05-00-4715	Auto Expense	0.00	0	0
7,643	8,438	7,200	8,576	202-05-00-4841	Contact Services	0.00	10,000	10,000
0	1,300	0	0	202-05-00-4844	Workcrew Fee	0.00	0	0
273	183	0	197	202-05-00-4901	Miscellaneous Expense	0.00	2,000	2,000
32,722	44,892	38,500	28,177		Materials and Services Totals:	0.00	53,500	39,500
Capital Outlay								
0	0	0	0	202-05-00-5002	Vaulted Toilets (6)	0.00	0	100,000
1,320	64,275	0	770	202-05-00-5006	Shower Extension	0.00	0	30,000
1,320	64,275	0	770		Capital Outlay Totals:	0.00	0	130,000
Transfers								
244	0	0	0	202-05-00-4107	PERS Bond	0.00	0	0
148	0	0	0	202-05-00-4108	PERS 822	0.00	0	0
975	0	0	0	202-05-00-5312	Work Crew Fees	0.00	0	0
1,367	0	0	0		Transfers Totals:	0.00	0	0
<b>43,093</b>	<b>109,167</b>	<b>38,500</b>	<b>28,948</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>53,500</b>	<b>169,500</b>
<b>417,561</b>	<b>68,184</b>	<b>50,000</b>	<b>56,858</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>62,000</b>	<b>102,000</b>
<b>43,093</b>	<b>109,167</b>	<b>38,500</b>	<b>28,948</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>53,500</b>	<b>169,500</b>
<b>374,469</b>	<b>(40,983)</b>	<b>11,500</b>	<b>27,911</b>		<b>Camp Wilkerson Totals:</b>	<b>0.00</b>	<b>8,500</b>	<b>(67,500)</b>

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
1,242,178	984,059	1,261,771	510,244		FUND REVENUES	0.00	1,110,294	933,129
644,161	759,114	1,261,771	393,438		FUND EXPENSES	2.42	1,110,294	933,129
598,016	224,945	0	116,806		Forest, Park & Recreation Fund Totals:		0	0

## **Inmate Benefit Fund - Fund 210**

This fund is a fiduciary fund of the County and exists to account for assets administered by the County on behalf of and for the benefit of inmates.

### **FY2016-2017 Highlights and Significant Changes**

All remaining funds expected from the prior year have been budgeted to contingency in FY17.

### **FY 2015-2016 Accomplishments**

Inmate Benefit funds helped purchase hygiene supplies for indigent inmates in FY2016.



Columbia County

Inmate Benefit Fund

Account: 210

## Fund Budget Summary

	FY17 Proposed	FY16 Est. Actual	FY16 Budget	FY15 Actuals	FY14 Actuals
<b>Revenues</b>					
Restricted Beginning Balance	36,173	30,157	52,850	28,165	44,877
<b>Total Beginning Balance</b>	<b>36,173</b>	<b>30,157</b>	<b>52,850</b>	<b>28,165</b>	<b>44,877</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	50,000	45,025	60,025	73,752	75,549
<b>Current Year Restricted</b>	<b>50,000</b>	<b>45,025</b>	<b>60,025</b>	<b>73,752</b>	<b>75,549</b>
Transfers from County Funds	0	0	0	-1,018	1,018
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,018</b>	<b>1,018</b>
<b>Total Available Resources</b>	<b>86,173</b>	<b>75,182</b>	<b>112,875</b>	<b>100,899</b>	<b>121,445</b>
<b>Expenditures</b>					
Salary	0	0	0	0	23,136
Benefits	0	0	0	0	14,332
PR Transfers (PERS Bond & Reserve)	0	0	0	-392	3,153
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-392</b>	<b>40,620</b>
Materials & Services	41,000	39,009	36,000	71,135	36,664
<b>Program Budget</b>	<b>41,000</b>	<b>39,009</b>	<b>36,000</b>	<b>70,742</b>	<b>77,284</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	15,000	0	15,995
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>41,000</b>	<b>39,009</b>	<b>51,000</b>	<b>70,742</b>	<b>93,280</b>
Fund Contingency	45,173	0	61,875	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>86,173</b>	<b>39,009</b>	<b>112,875</b>	<b>70,742</b>	<b>93,280</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>36,173</b>	<b>0</b>	<b>30,157</b>	<b>28,165</b>
<b>No Mos Operating Reserve</b>	<b>13.22</b>	<b>11.13</b>	<b>20.62</b>	<b>5.09</b>	<b>4.56</b>

## Authorized Positions - Full Time Equivalents

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

## 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."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	774	813	644
Assigned (cumulative PERS reserve)	0	0	1,018	0	0	0
Restricted Fund Program Resources	36,173	30,157	26,129	44,103	67,086	56,983
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>36,173</b>	<b>30,157</b>	<b>27,147</b>	<b>44,877</b>	<b>67,899</b>	<b>57,627</b>
<b>Ending Fund Balance</b>	<b>45,173</b>	<b>36,173</b>	<b>30,157</b>	<b>27,147</b>	<b>44,877</b>	<b>67,899</b>

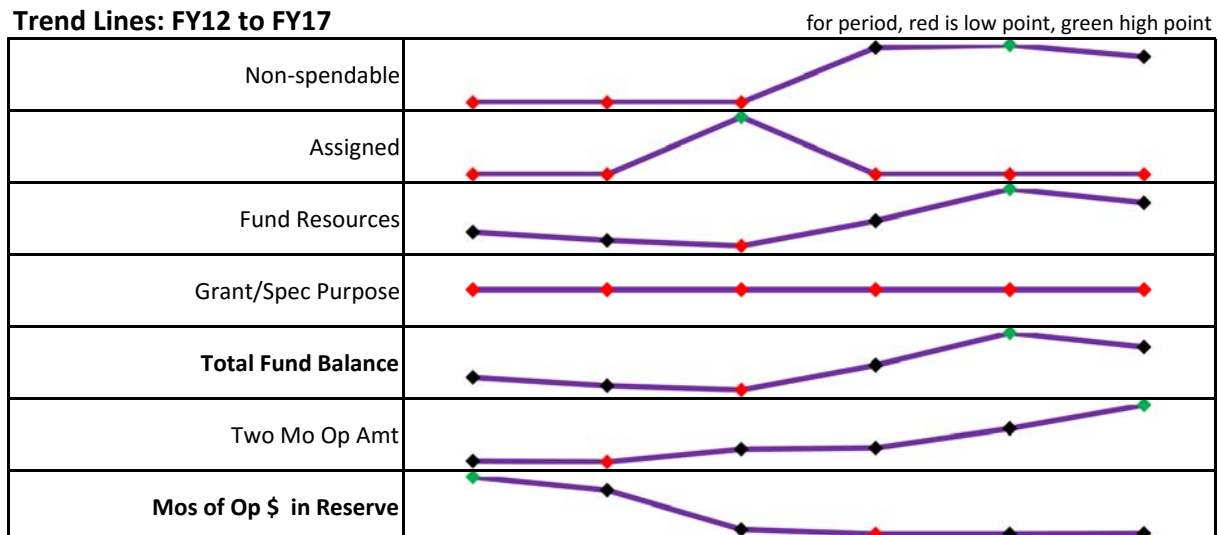
**County Policy:** Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	6,833	6,501	11,856	12,355	20,424	30,328
Months of Operating \$ in Reserve	13.22	11.13	5.09	4.39	4.39	4.48
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Improving	Improving	Improving	Declining	Declining	Declining

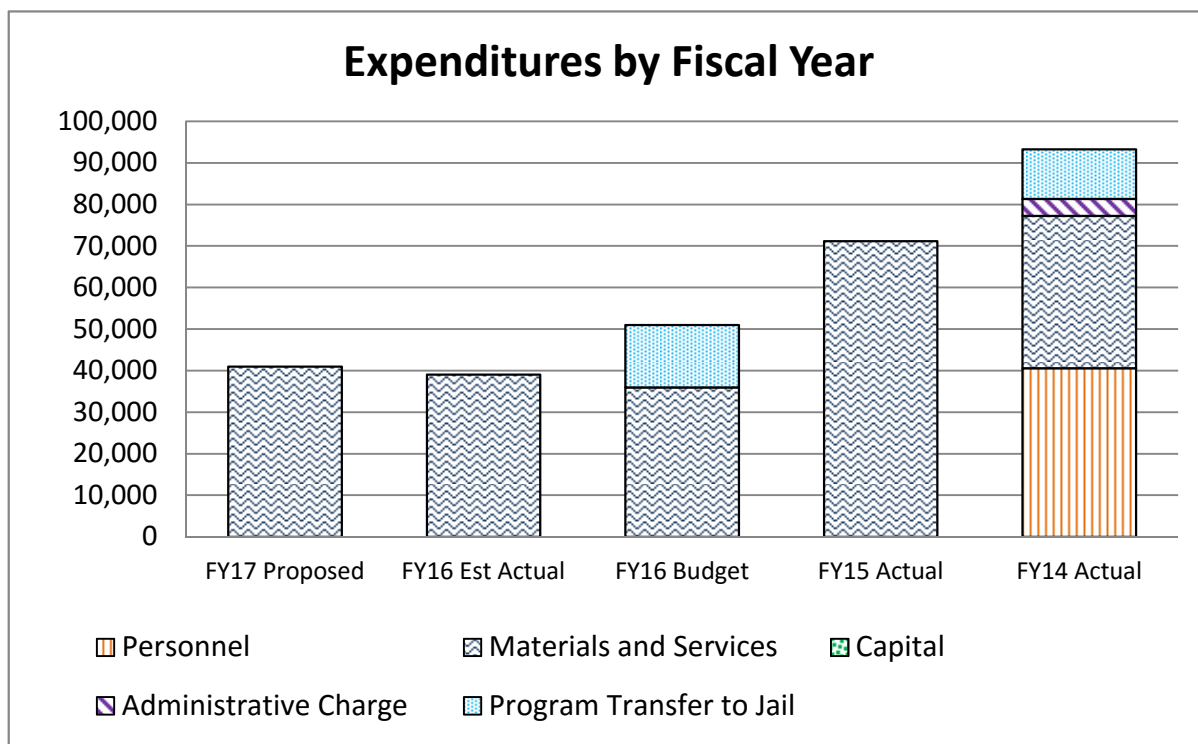
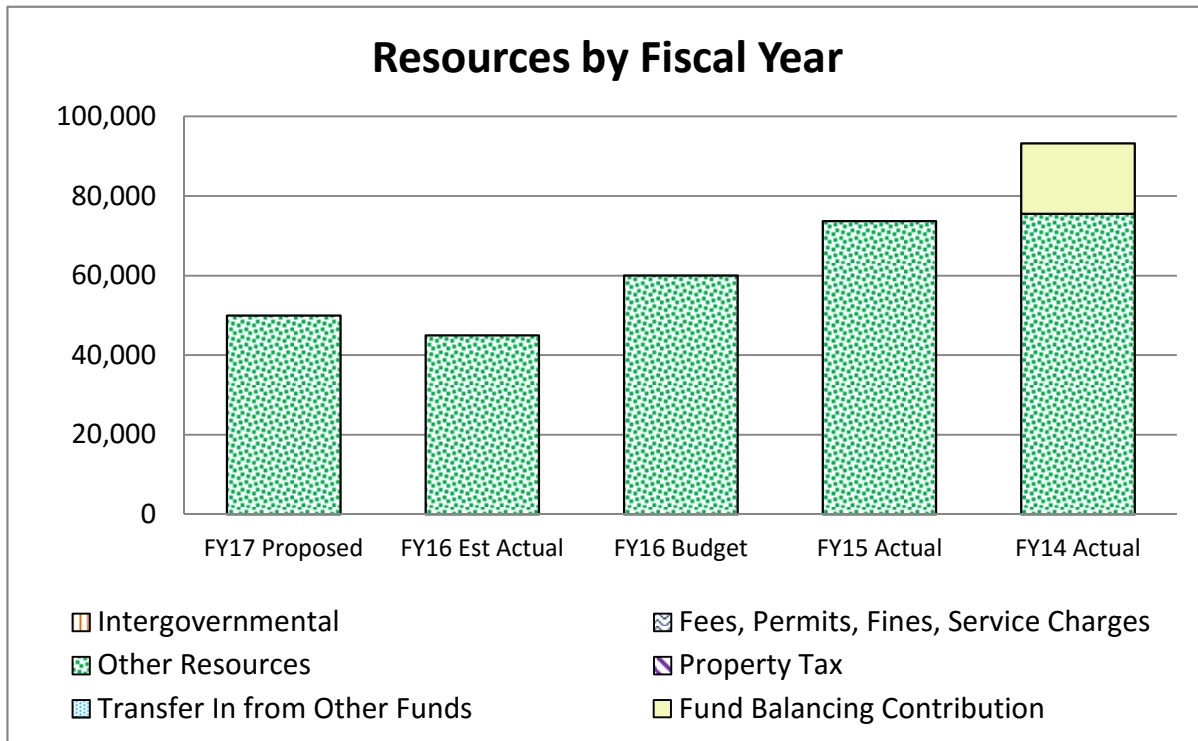
**Looking ahead:** next fiscal year's operating cost covered by available reserve in ending fiscal year

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>13.22</b>	<b>10.59</b>	<b>9.28</b>	<b>4.41</b>	<b>7.14</b>	<b>6.57</b>

### Trend Lines: FY12 to FY17



## Resource and Expenditure Charts Inmate Benefit Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Inmate Benefit Expense Fund</b>								
<b>Revenue</b>								
					Restricted Fund Balance			
0	1,018	0	0	210-00-00-3002	Assigned Begin Bal	0.00	0	0
44,103	27,147	52,850	30,157	210-00-00-3004	Restricted Cash Bal	0.00	36,173	36,173
774	0	0	0	210-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
44,877	28,165	52,850	30,157		Restricted Fund Balance Totals:	0.00	36,173	36,173
					Rest Interfund Transf/Intrnl S			
0	(1,018)	0	0	210-00-00-3086	PERS Reserve	0.00	0	0
0	(1,018)	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
					Other Resources (Restr)			
149	14	25	53	210-00-00-3020	Interest on Investments	0.00	0	0
10,844	20,205	10,000	21,805	210-00-00-3061	Commissary Profits Rev	0.00	26,000	26,000
64,550	53,518	50,000	14,098	210-00-00-3062	Telephone Commission	0.00	24,000	24,000
0	0	0	1,757	210-00-00-3063	Commissary PassThru Rev. (Aram)	0.00	0	0
7	16	0	0	210-00-00-3120	Misc Revenue	0.00	0	0
75,549	73,752	60,025	37,713		Other Resources (Restr) Totals:	0.00	50,000	50,000
<b>120,427</b>	<b>100,899</b>	<b>112,875</b>	<b>67,870</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>86,173</b>	<b>86,173</b>
<b>Expense</b>								
					Personal Services			
23,028	0	0	0	210-01-00-4079	Civil Clerk	0.00	0	0
108	0	0	0	210-01-00-4090	OT	0.00	0	0
3,229	0	0	0	210-01-00-4101	PERS	0.00	0	0
1,231	0	0	0	210-01-00-4102	FICA	0.00	0	0
25	0	0	0	210-01-00-4103	Workers comp	0.00	0	0
9,834	0	0	0	210-01-00-4104	Insurance Benefit	0.00	0	0
14	0	0	0	210-01-00-4105	WBF	0.00	0	0
134	(392)	0	0	210-01-00-4106	Unemployment Insurance	0.00	0	0
37,602	(392)	0	0		Personal Services Totals:	0.00	0	0
					Materials and Services			
712	510	1,000	50	210-01-00-4360	Supplies	0.00	0	0
35,692	70,798	35,000	20,387	210-01-00-4379	Inmate Benefit Expense	0.00	41,000	41,000
260	(173)	0	(73)	210-01-00-4705	Bank Fees	0.00	0	0
36,664	71,135	36,000	20,365		Materials and Services Totals:	0.00	41,000	41,000
					Transfers			
2,000	0	0	0	210-01-00-4107	PERS Bond	0.00	0	0
1,018	0	0	0	210-01-00-4108	PERS 822	0.00	0	0
4,046	0	0	0	210-01-00-4593	Admin Alloc	0.00	0	0
11,949	0	15,000	12,125	210-01-00-5331	Transfer to Jail - Program	0.00	0	0
19,013	0	15,000	12,125		Transfers Totals:	0.00	0	0
					Contingencies			
0	0	61,875	0	210-01-00-5401	Operating Contingencies	0.00	45,173	45,173
0	0	61,875	0		Contingencies Totals:	0.00	45,173	45,173
<b>93,280</b>	<b>70,742</b>	<b>112,875</b>	<b>32,490</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>86,173</b>	<b>86,173</b>
<b>120,427</b>	<b>100,899</b>	<b>112,875</b>	<b>67,870</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>86,173</b>	<b>86,173</b>
<b>93,280</b>	<b>70,742</b>	<b>112,875</b>	<b>32,490</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>86,173</b>	<b>86,173</b>
<b>27,147</b>	<b>30,157</b>	<b>0</b>	<b>35,380</b>		<b>Inmate Benefit Expense Fund Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Law Library - Fund 213

This fund is controlled by ORS 9.815 which directs that “(1) each county shall: (a) operate a free law library at a location that is convenient and available at reasonable hours...” Funds for the purpose are allocated by the legislature under the provisions of Oregon Laws 2013, Chapter 632, §§7 and 8, the latest legislation on the subject. The statute identifies the moneys as being from those “received from filing fees... in civil actions.”

The county contracts with Columbia County Legal Aid for space for the library (presently at 270 First Street, St. Helens, Oregon). The facility is available for use by attorneys, litigants, and the public.

The District Attorney manages these funds and the library facility itself.

### **FY2016-2017 Highlights and Significant Changes**

The budget proposed for FY17 does not anticipate significant changes to State revenue. Costs of the library will be higher this year to accommodate remodeling of the facility. The changes include computers for accessing on-line legal research tools (useable by attorneys and the public), new carpeting, part-time staff to manage the collection and assist patrons, improved lighting, and improved meeting/conference facilities.

The bulk of these items will be funded with existing funds available in our account.

Columbia County

Law Library

Account: 213

Fund Budget Summary					
	FY17	FY16	FY16	FY15	FY14
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	125,014	150,872	163,218	150,858	155,247
<b>Total Beginning Balance</b>	<b>125,014</b>	<b>150,872</b>	<b>163,218</b>	<b>150,858</b>	<b>155,247</b>
Intergovernmental	42,089	42,089	40,000	39,791	40,197
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	700	840	500	787	784
<b>Current Year Restricted</b>	<b>42,789</b>	<b>42,929</b>	<b>40,500</b>	<b>40,578</b>	<b>40,981</b>
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>167,803</b>	<b>193,801</b>	<b>203,718</b>	<b>191,436</b>	<b>196,228</b>
<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
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	51,555	58,787	58,761	27,686	42,197
<b>Program Budget</b>	<b>51,555</b>	<b>58,787</b>	<b>58,761</b>	<b>27,686</b>	<b>42,197</b>
Capital	8,000	10,000	10,000	888	1,481
Debt	0	0	0	0	0
Transfers Out (admin alloc)	500	0	0	1,990	1,692
Transfers Out (fund pymts)	0	0	0	10,000	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>60,055</b>	<b>68,787</b>	<b>68,761</b>	<b>40,565</b>	<b>45,370</b>
Fund Contingency	107,748	0	134,957	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>167,803</b>	<b>68,787</b>	<b>203,718</b>	<b>40,565</b>	<b>45,370</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>125,014</b>	<b>0</b>	<b>150,872</b>	<b>150,858</b>
<b>No Mos Operating Reserve</b>	<b>25.08</b>	<b>25.52</b>	<b>27.56</b>	<b>65.39</b>	<b>42.9</b>

# Fund Balance Analysis and Trends

## Law Library

## Fund 213

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY17 Budg 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	2,088
Assigned	0	0	0	0	0	0
Restricted Fund Program Resources	125,014	144,916	150,858	155,247	147,585	143,160
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>125,014</b>	<b>144,916</b>	<b>150,858</b>	<b>155,247</b>	<b>147,585</b>	<b>145,248</b>
<b>Ending Fund Balance</b>	<b>107,748</b>	<b>125,014</b>	<b>144,916</b>	<b>150,858</b>	<b>155,247</b>	<b>147,585</b>

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

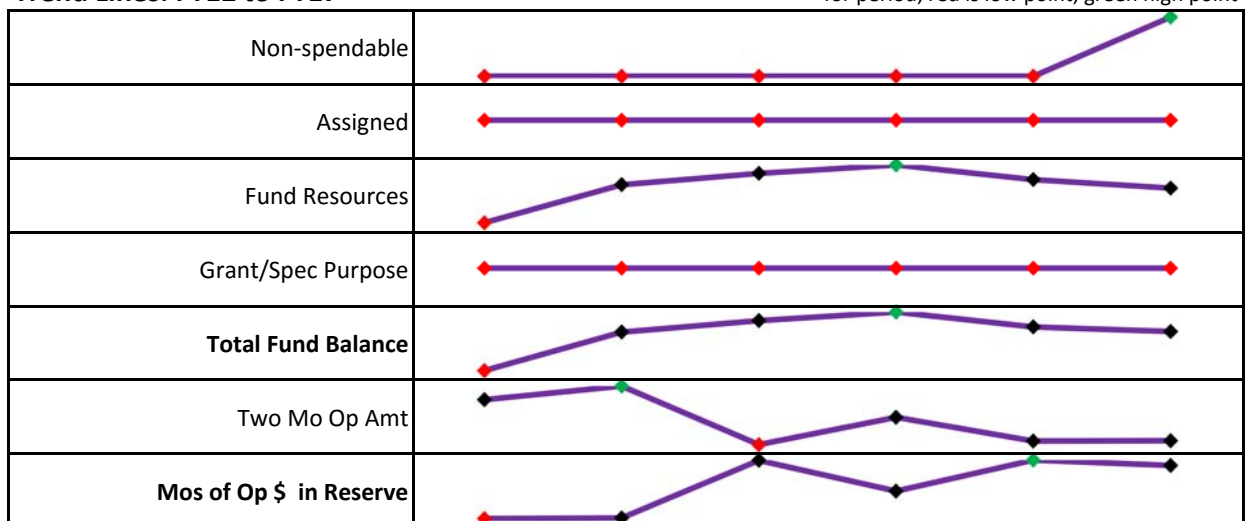
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	8,593	9,798	4,614	7,033	4,931	4,961
Months of Operating \$ in Reserve	25.08	25.52	62.81	42.90	62.97	59.50
<b>Compliant with Policy?</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Operating Reserve Trend	Declining	Declining	Improving	Declining	Improving	Improving

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

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	25.78	29.10	29.58	65.39	44.15	59.86

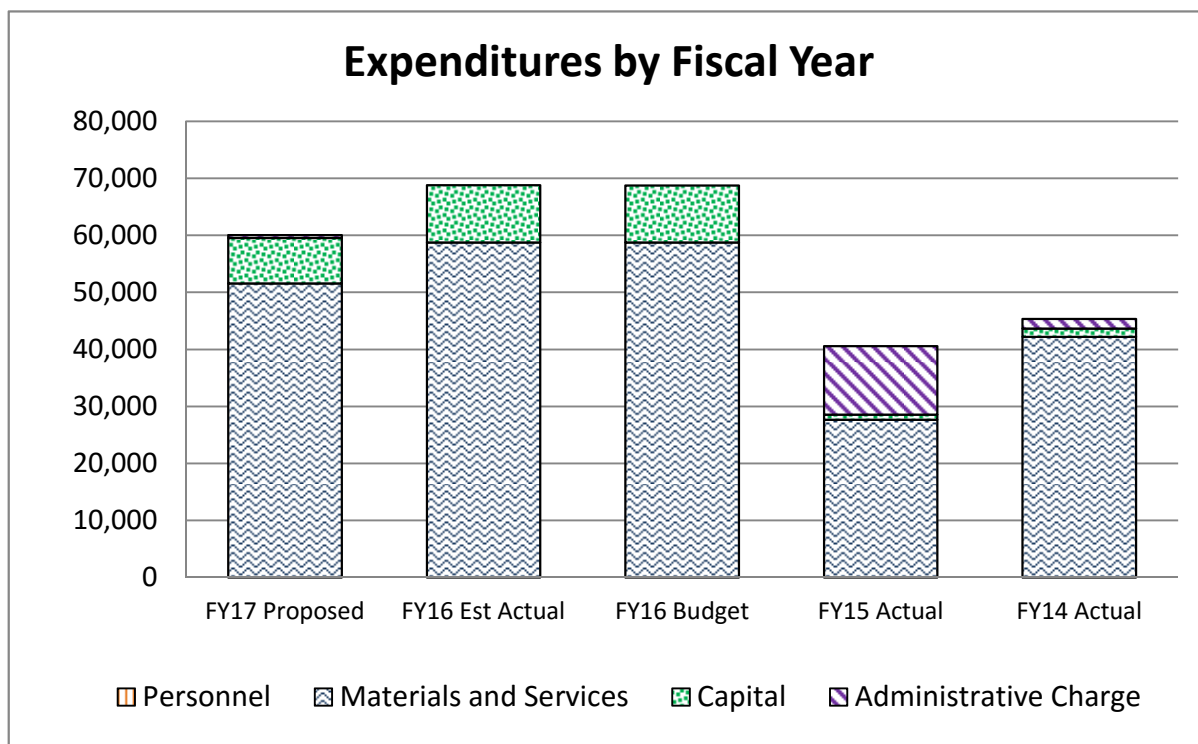
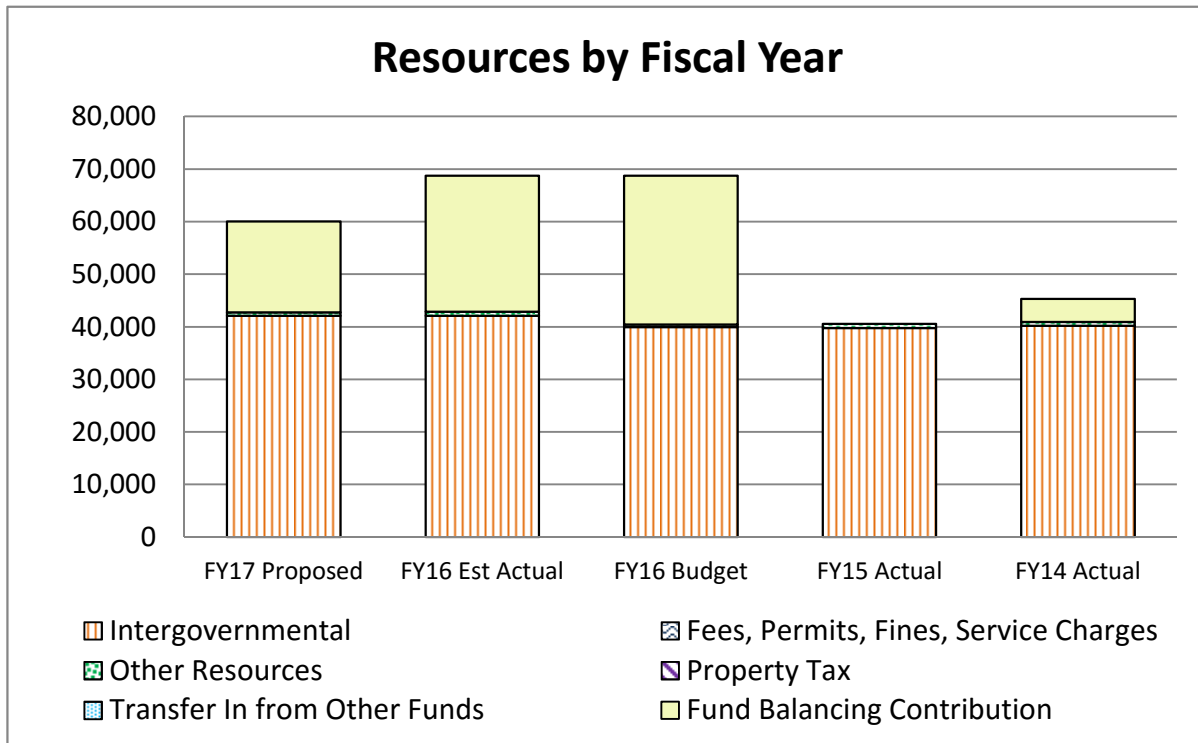
### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts

### Law Library



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



**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Law Library Fund</b>								
Restricted Fund Balance								
155,247	150,858	163,218	144,916	213-00-00-3004	Restricted Cash Bal	0.00	125,014	125,014
0	0	0	5,956	213-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
155,247	150,858	163,218	150,872		Restricted Fund Balance Totals:	0.00	125,014	125,014
Restr State/ Local Govt Grant/								
40,197	39,791	40,000	42,089	213-00-00-3250	Filing Fees	0.00	42,089	42,089
40,197	39,791	40,000	42,089		Restr State/ Local Govt Grant/ Totals:	0.00	42,089	42,089
Other Resources (Restr)								
784	787	500	632	213-00-00-3020	Interest on Investments	0.00	700	700
784	787	500	632		Other Resources (Restr) Totals:	0.00	700	700
<b>196,228</b>	<b>191,436</b>	<b>203,718</b>	<b>193,592</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>167,803</b>	<b>167,803</b>
<b>Expense</b>								
Materials and Services								
168	0	200	0	213-01-00-4310	Telephone/Misc Supplies	0.00	2,735	2,735
0	0	0	0	213-01-00-4531	Computer Supplies	0.00	5,500	5,500
22,753	18,900	23,000	14,175	213-01-00-4580	Rent	0.00	18,900	18,900
438	501	561	587	213-01-00-4588	Property Liability Ins.	0.00	600	600
16,844	5,956	25,000	21,145	213-01-00-4753	Contract Services	0.00	17,820	17,820
1,994	2,329	10,000	735	213-01-00-4974	Law Publications	0.00	6,000	6,000
42,197	27,686	58,761	36,641		Materials and Services Totals:	0.00	51,555	51,555
Capital Outlay								
1,481	888	10,000	1,809	213-01-00-5028	Books	0.00	8,000	8,000
1,481	888	10,000	1,809		Capital Outlay Totals:	0.00	8,000	8,000
Transfers								
1,692	1,990	0	0	213-01-00-4593	Central Administrative Charges	0.00	500	500
0	10,000	0	0	213-01-00-5313	Transfer to Mediation	0.00	0	0
1,692	11,990	0	0		Transfers Totals:	0.00	500	500
Contingencies								
0	0	134,957	0	213-01-00-5401	Operating Contingencies	0.00	107,748	107,748
0	0	134,957	0		Contingencies Totals:	0.00	107,748	107,748
<b>45,370</b>	<b>40,565</b>	<b>203,718</b>	<b>38,451</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>167,803</b>	<b>167,803</b>
<b>196,228</b>	<b>191,436</b>	<b>203,718</b>	<b>193,592</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>167,803</b>	<b>167,803</b>
<b>45,370</b>	<b>40,565</b>	<b>203,718</b>	<b>38,451</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>167,803</b>	<b>167,803</b>
<b>150,858</b>	<b>150,872</b>	<b>0</b>	<b>155,142</b>		<b>Law Library Fund Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Pass Through Grants - Fund 208

This fund was set up to receive, control and disburse funds that are received for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State. The primary on-going focus of the fund is mental health services and support programs for developmentally disabled members of the community.

Specific, one-time grants from federal or state agencies managed by sub-recipient agencies (non-profits or other local governments) doing work with 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.

### FY2016-2017 Highlights and Significant Changes

The FY17 proposed budget covers two programs:

- \$50,400 in state shared services revenues for mental health which are turned around in their entirety to Columbia Community Mental Health (CCMH), a local non-profit organization
- \$225,000 for a one-time federal Community Development Block Grant that will serve low income home owners, allowing them to make critical maintenance investments in their homes. These repairs will help conserve the current level of livable low income housing stock available in Columbia County and neighboring counties.

This new grant quadruples the fund's budget relative last year.

### FY 2015-2016 Accomplishments

This year was the second in which the State of Oregon began to contract directly with CCMH, the historic partner of the County for mental health and addiction services. While this contractual change means a much smaller financial foot print for mental health service delivery in the local government's budget, service delivery levels for Columbia County continue uninterrupted.

Columbia County

Direct Grant Pass Throughs

Account:

208

Fund Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	275,900	123,700	48,000	289,775	3,850,044
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	0	0	0	0
<b>Current Year Restricted</b>	<b>275,900</b>	<b>123,700</b>	<b>48,000</b>	<b>289,775</b>	<b>3,850,044</b>
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>275,900</b>	<b>123,700</b>	<b>48,000</b>	<b>289,775</b>	<b>3,850,044</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	275,900	123,700	48,000	289,775	3,850,044
<b>Program Budget</b>	<b>275,900</b>	<b>123,700</b>	<b>48,000</b>	<b>289,775</b>	<b>3,850,044</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>275,900</b>	<b>123,700</b>	<b>48,000</b>	<b>289,775</b>	<b>3,850,044</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>275,900</b>	<b>123,700</b>	<b>48,000</b>	<b>289,775</b>	<b>3,850,044</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: State changed service delivery channel in FY15 and is able to contract directly with community partners

# Fund Balance Analysis and Trends

## Pass Through

## Fund 208

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources." In 208, unless a restricted grant due to a timing issue has unspent funds at year end, fund balance will be zero.

	FY17 Budg 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
Assigned	0	0	0	0	0	0
Restricted Fund Program Resources	0	0	0	0	0	220,295
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220,295</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.

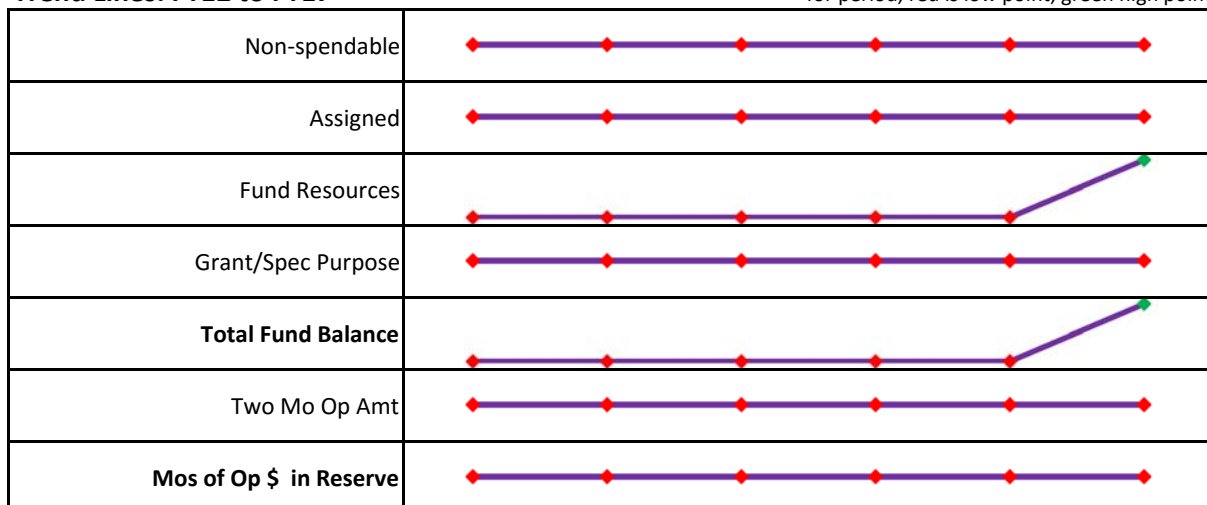
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA
<b>Compliant with Policy?</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Operating Reserve Trend	NA	NA	NA	NA	NA	NA

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

	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

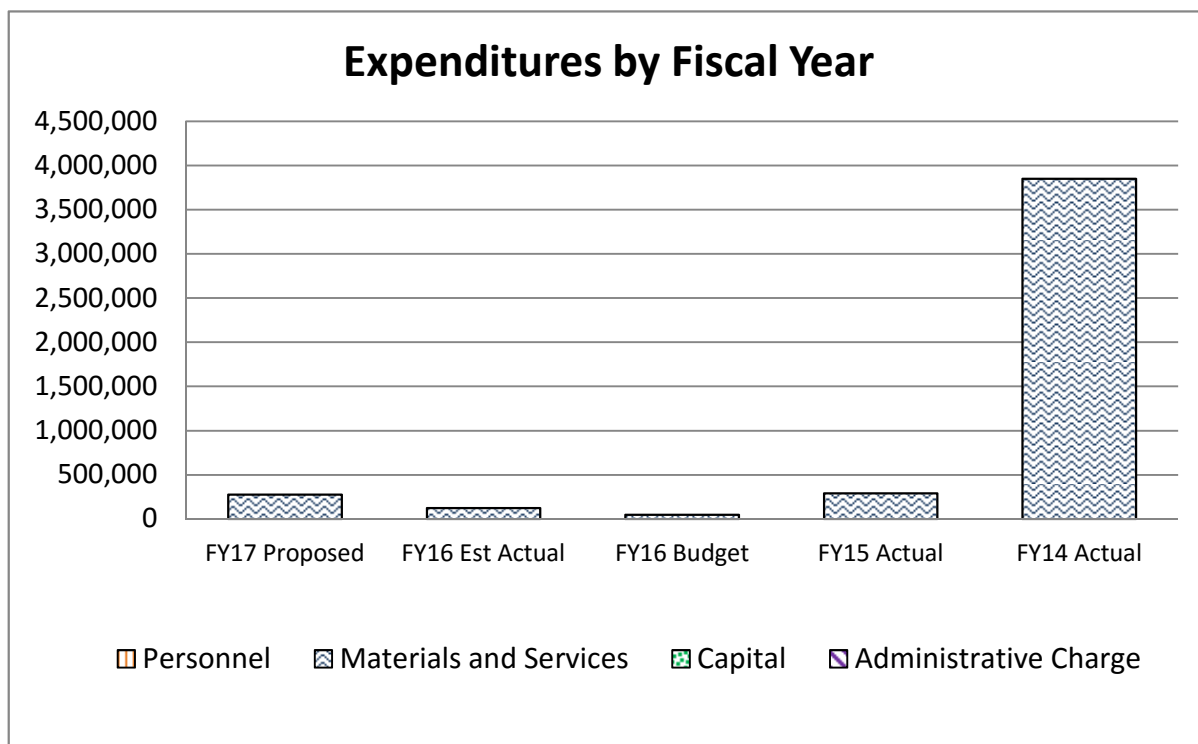
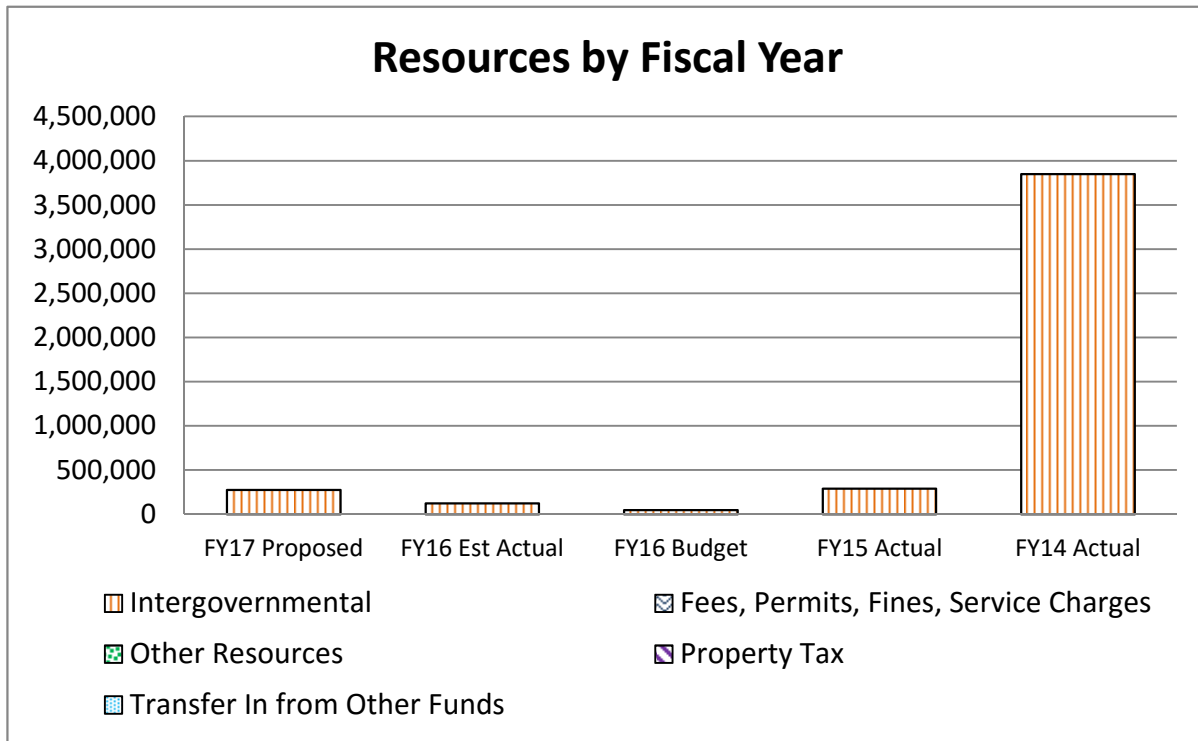
### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts

### Direct Grant Pass Throughs



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Direct-Pass Through Grant Fund</b>								
<b>Mental Health</b>								
Restr State/ Local Govt Grant/								
44,016	44,223	48,000	23,420	208-02-00-3065	Mental Health Tax Receipts	0.00	50,400	50,400
1,512,355	103,429	0	0	208-02-01-3600	Col Co Dev Disab Funds	0.00	0	0
965,174	32,484	0	0	208-02-11-3600	Col Co CFAA Mental Health	0.00	0	0
1,328,500	109,640	0	0	208-02-12-3600	Col Co OWITS Mental Health	0.00	0	0
3,850,044	289,775	48,000	23,420		Restr State/ Local Govt Grant/ Totals:	0.00	50,400	50,400
<b>3,850,044</b>	<b>289,775</b>	<b>48,000</b>	<b>23,420</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>50,400</b>	<b>50,400</b>
<b>Expense</b>								
Materials and Services								
0	6,008	0	0	208-02-00-4920	Col Co Mental Health Contract	0.00	0	0
44,016	44,223	48,000	23,420	208-02-00-4921	Mental Health Tax	0.00	50,400	50,400
1,512,355	97,421	0	0	208-02-01-4920	Col Co Dev Disab Contract	0.00	0	0
965,174	32,484	0	0	208-02-11-4920	Col Co CFAA Mental Health	0.00	0	0
1,328,500	109,640	0	0	208-02-12-4920	Col Co OWITS Contract	0.00	0	0
3,850,044	289,775	48,000	23,420		Materials and Services Totals:	0.00	50,400	50,400
<b>3,850,044</b>	<b>289,775</b>	<b>48,000</b>	<b>23,420</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>50,400</b>	<b>50,400</b>
<b>3,850,044</b>	<b>289,775</b>	<b>48,000</b>	<b>23,420</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>50,400</b>	<b>50,400</b>
<b>3,850,044</b>	<b>289,775</b>	<b>48,000</b>	<b>23,420</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>50,400</b>	<b>50,400</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>Mental Health Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Comm Dev Block Grants</b>								
Restr Fed Grant/Donation								
0	0	0	0	208-04-00-3800	OEDD-Comm Dev Block Grant	0.00	225,500	225,500
0	0	0	0		Restr Fed Grant/Donation Totals:	0.00	225,500	225,500
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>225,500</b>	<b>225,500</b>
<b>Expense</b>								
Materials and Services								
0	0	0	0	208-04-00-4940	OEDD-Comm Dev Block Grant	0.00	225,500	225,500
0	0	0	0		Materials and Services Totals:	0.00	225,500	225,500
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>225,500</b>	<b>225,500</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>225,500</b>	<b>225,500</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>225,500</b>	<b>225,500</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>Comm Dev Block Grants Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>3,850,044</b>	<b>289,775</b>	<b>48,000</b>	<b>23,420</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>275,900</b>	<b>275,900</b>
<b>3,850,044</b>	<b>289,775</b>	<b>48,000</b>	<b>23,420</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>275,900</b>	<b>275,900</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>Direct-Pass Through Grant Fund Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## **PERS Reserve Fund - Fund 230**

This fund was formally established in FY2014-15 to account for retirement reserve collections from all funds with PERS-eligible employees on the payroll. Starting in FY2013-14, Columbia County began funding a reserve account with the reduced PERS rate charges implemented by the state legislature late in that fiscal year.

We now know that the Oregon Supreme Court overturned the majority of the PERS reductions that went into effect in FY14 but PERS rates will not be changed upwards until the next biennium's rates are calculated in FY18 and FY19.

### **FY 2016-2017 Highlights and Significant Changes**

The PERS reserve is budgeted to continue in FY16 but at a 2.9%, not 4.4% rate with expected receipts totaling \$302,000 for the year. After the end of four years of reserve contribution, the county will have approximately \$1.4 million available to pay down future PERS costs.

The County plans to specifically study its options relative uses of the PERS reserve with the assistance of its newly contracted Municipal Advisor. The goal is to maximize the positive impact of these funds in the context of expected single or double collar PERS employer rate increases in the next two biennia rate setting periods.

### **FY 2015-2016 Accomplishments**

A total of \$335,000 in reserve contributions were collected in FY14 and were transferred to this reserve account in FY15. Year two collected \$363,000 and we expect FY16 to bring in \$412,000 in contributions. All these years assessed the reserve at 4.4% of pers-eligible gross payroll dollars, the savings percentage given to Columbia County for all four PERS employee categories.

At the end of FY16, we anticipate that the reserve fund will have \$1.1 million. Crossing the \$1 million mark is a significant milestone as that is the current minimum investment level for "side accounts"

Columbia County                      General Fund      **PERS Reserve Acct**      Account:              230

Fund Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	1,115,092	699,007	725,371	0	0
<b>Total Beginning Balance</b>	<b>1,115,092</b>	<b>699,007</b>	<b>725,371</b>	<b>0</b>	<b>0</b>
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
<b>Current Year Unrestricted</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Property Tax					
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	4,500	4,200	0	874	0
<b>Current Year Restricted</b>	<b>4,500</b>	<b>4,200</b>	<b>0</b>	<b>874</b>	<b>0</b>
General Fund Balancing					
Transfers from County Funds	303,796	411,884	420,085	698,133	0
Spec Pymt (from Component Unit)	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>303,796</b>	<b>411,884</b>	<b>420,085</b>	<b>698,133</b>	<b>0</b>
<b>Total Available Resources</b>	<b>1,423,388</b>	<b>1,115,092</b>	<b>1,145,455</b>	<b>699,007</b>	<b>0</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	50,000	0	0	0	0
<b>Program Budget</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Contingency	1,373,388	0	1,145,455	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>1,423,388</b>	<b>0</b>	<b>1,145,455</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>1,115,092</b>	<b>0</b>	<b>699,007</b>	<b>0</b>



# Fund Balance Analysis and Trends

## PERS Reserve Fund (start FY15)

## Fund 230

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	NA	NA	NA
Assigned	1,115,092	699,007	0	NA	NA	NA
Restricted Fund Program Resources	0	0	0	NA	NA	NA
Grant or Special Purpose	0	0	0	NA	NA	NA
<b>Total Fund Balance</b>	<b>1,115,092</b>	<b>699,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>1,423,388</b>	<b>1,115,092</b>	<b>699,007</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

**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.

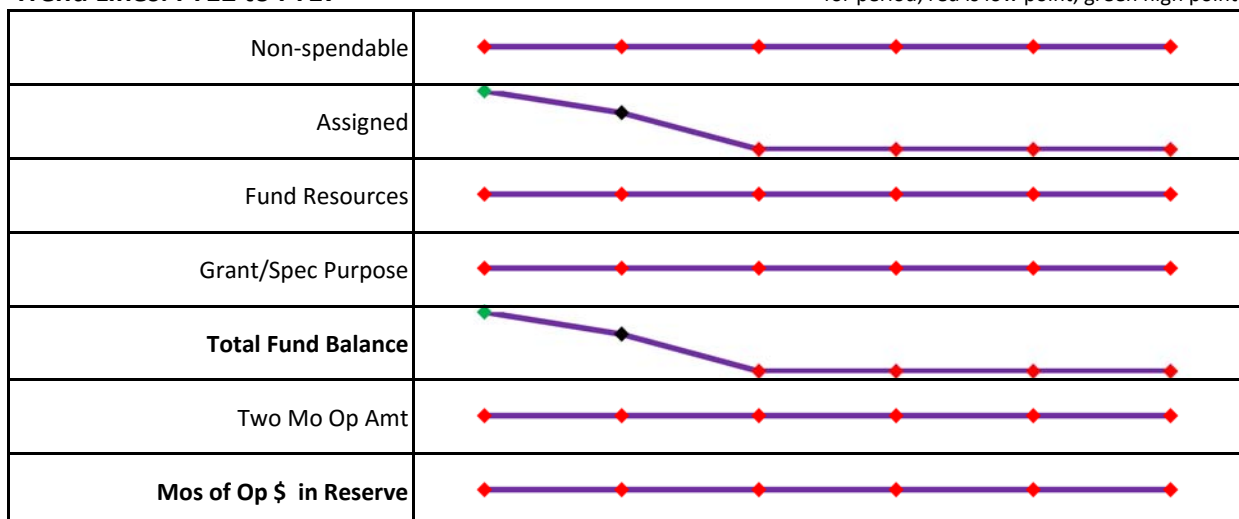
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA
<b>Compliant with Policy?</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Operating Reserve Trend	NA	NA	NA	NA	NA	NA

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

	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 FY17

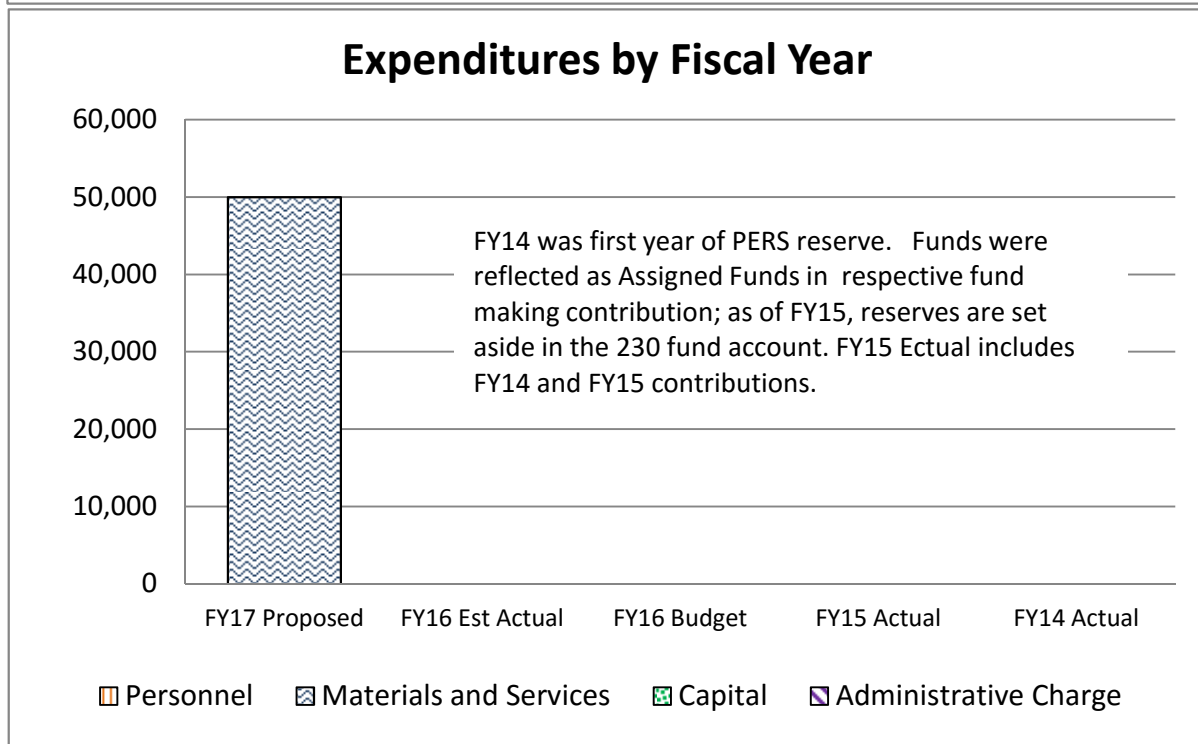
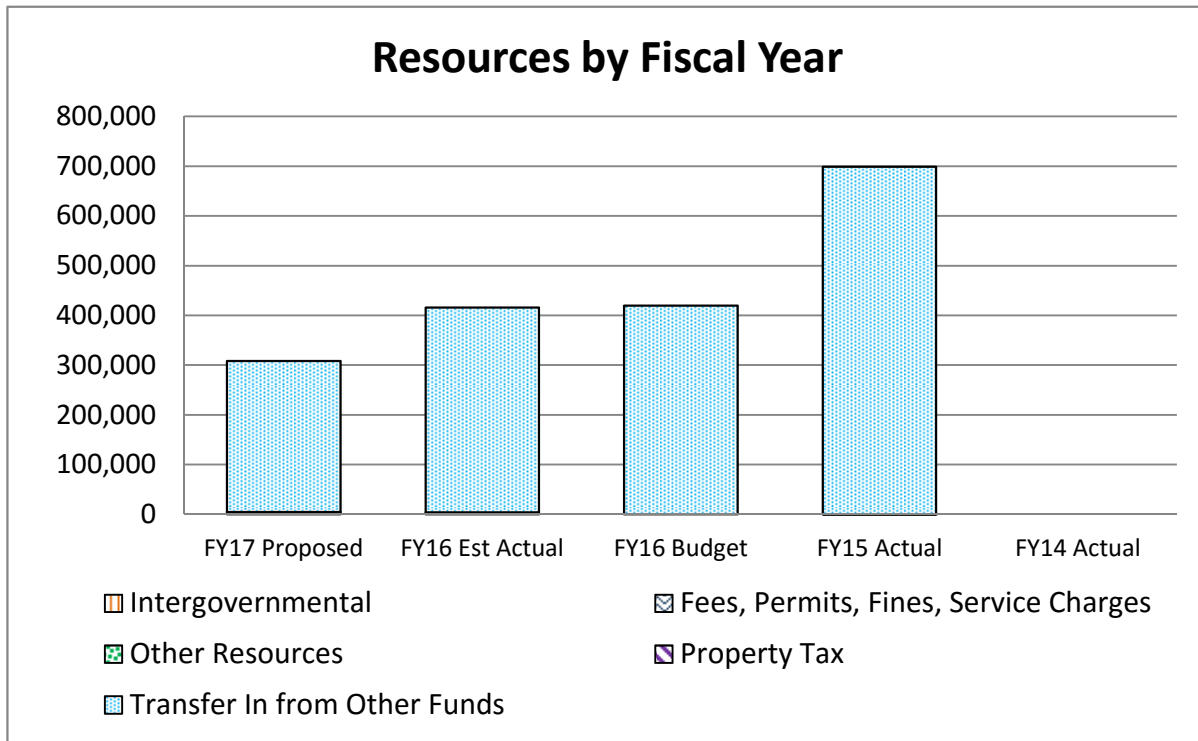
for period, red is low point, green high point



# Resource and Expenditure Charts

## PERS Reserve Acct

Fund start FY15



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>PERS Reserve</b>								
<b>Revenue</b>								
					Restricted Fund Balance			
0	0	725,371	699,007	230-00-00-3002	PERS Reserve Assigned BeginBal	0.00	1,102,516	1,115,092
0	0	725,371	699,007		Restricted Fund Balance Totals:	0.00	1,102,516	1,115,092
					Rest Interfund Transf/Intrnl S			
0	698,133	420,085	284,039	230-00-00-3086	PERS Reserve Transfer In	0.00	465,845	303,796
0	698,133	420,085	284,039		Rest Interfund Transf/Intrnl S Totals:	0.00	465,845	303,796
					Other Resources (Restr)			
0	874	0	3,003	230-00-00-3020	Interest	0.00	4,500	4,500
0	874	0	3,003		Other Resources (Restr) Totals:	0.00	4,500	4,500
<b>0</b>	<b>699,007</b>	<b>1,145,455</b>	<b>986,049</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,572,862</b>	<b>1,423,388</b>
<b>Expense</b>								
					Materials and Services			
0	0	0	0	230-00-00-4841	Contract Services	0.00	50,000	50,000
0	0	0	0		Materials and Services Totals:	0.00	50,000	50,000
					Contingencies			
0	0	1,145,455	0	230-00-00-5403	PERS Reserve Contingency	0.00	1,522,862	1,373,388
0	0	1,145,455	0		Contingencies Totals:	0.00	1,522,862	1,373,388
<b>0</b>	<b>0</b>	<b>1,145,455</b>	<b>0</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>1,572,862</b>	<b>1,423,388</b>
<b>0</b>	<b>699,007</b>	<b>1,145,455</b>	<b>986,049</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>1,572,862</b>	<b>1,423,388</b>
<b>0</b>	<b>0</b>	<b>1,145,455</b>	<b>0</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>1,572,862</b>	<b>1,423,388</b>
<b>0</b>	<b>699,007</b>	<b>0</b>	<b>986,049</b>		<b>PERS Reserve Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Strategic Investment Program (SIP) - Fund 218

This fund was established in FY2015-16 to account for transactions related to the Portland General Electric (PGE) Strategic Investment Program agreement which was entered into two years ago. SIPs are an economic development vehicle established by the State of Oregon which allows companies to pay a SIP payment over a defined period in lieu of property taxes. At the close of the SIP (the final year is fifteen years from its inception in FY2029-30), the value of the investment will be added to the tax rolls of the County.

### FY 2016-2017 Highlights and Significant Changes

This is the second year of SIP revenues for Columbia County. Taxing districts in the investment area will all receive a portion of the revenues each year. The FY17 revenues decline a planned 1.1% relative last year. Funds anticipated to be disbursed to other jurisdictions is \$812,000. 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 \$51,000 in FY17 (the third year of a three 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 FY17, general fund needs were significant due to its initial budget deficit and will be the recipient of the county's portion of the SIP funds – an injection of \$524,000 to pay for current year general fund costs.

### FY 2015-2016 Accomplishments

The current fiscal year was the first year of revenue flow since PGE completed construction of its peaker plant in the Port Westward urban renewal area in FY15, triggering its valuation by the Department of Revenue (utilities are centrally assessed) and the start of the SIP agreement.

Columbia County

SIP Fund

Account: 218

Fund Budget Summary					
	FY17	FY16	FY16	FY15	FY14
	Proposed	Est. Actual	Budget	Actuals	Actuals
<b>Revenues</b>					
Restricted Beginning Balance	0	0	0	0	0
<b>Total Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	1,392,857	1,408,100	1,408,100	0	0
Other Resources	0	0	0	0	0
<b>Current Year Restricted</b>	<b>1,392,857</b>	<b>1,408,100</b>	<b>1,408,100</b>	<b>0</b>	<b>0</b>
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>1,392,857</b>	<b>1,408,100</b>	<b>1,408,100</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	812,360	824,831	829,969	0	0
<b>Program Budget</b>	<b>812,360</b>	<b>824,831</b>	<b>829,969</b>	<b>0</b>	<b>0</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	575,426	578,119	578,131	0	0
Special Pymt (to Component Unit)	5,072	5,149	0	0	0
<b>Total Outlays</b>	<b>1,392,857</b>	<b>1,408,100</b>	<b>1,408,100</b>	<b>0</b>	<b>0</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>1,392,857</b>	<b>1,408,100</b>	<b>1,408,100</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Fund Balance Analysis and Trends

SIP Fund (start FY16)

Fund 218

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	NA	NA	NA	NA
Assigned	0	0	NA	NA	NA	NA
Restricted Fund Program Resources	0	0	NA	NA	NA	NA
Grant or Special Purpose	0	0	NA	NA	NA	NA
<b>Total Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

**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.

	FY17 Budget	FY16 Est	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
<b>Compliant with Policy?</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
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

	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

**Trend Lines: FY12 to FY17**

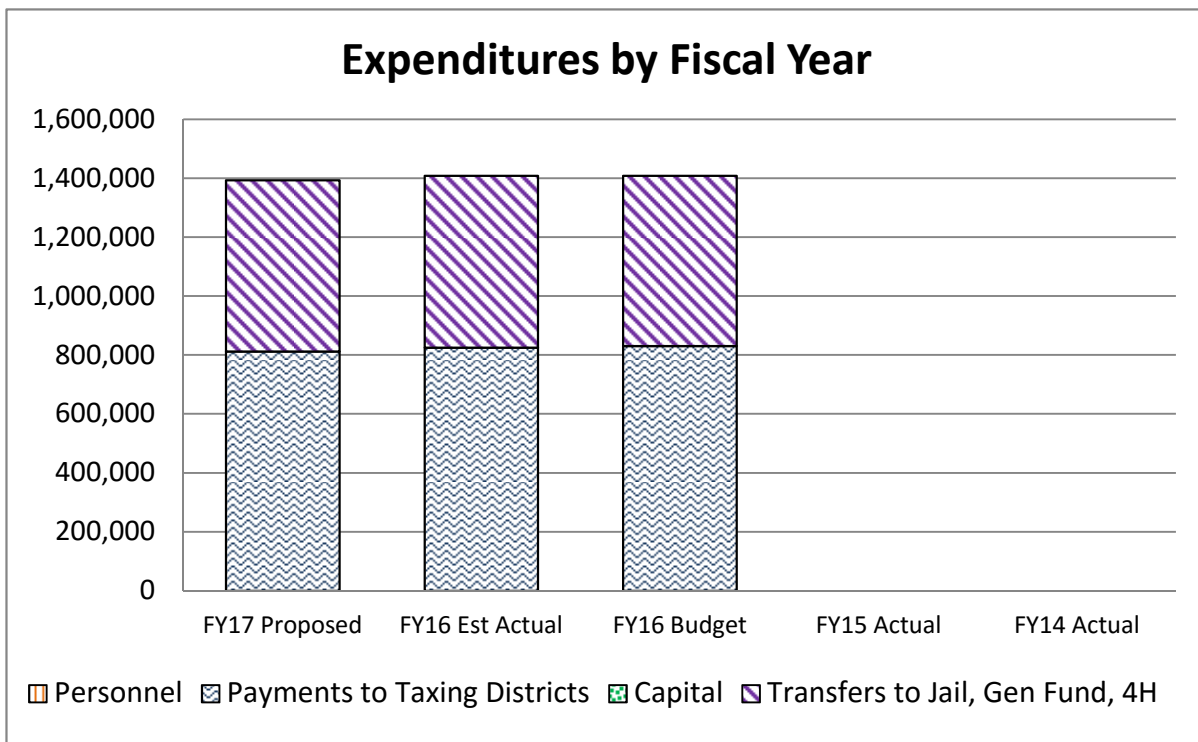
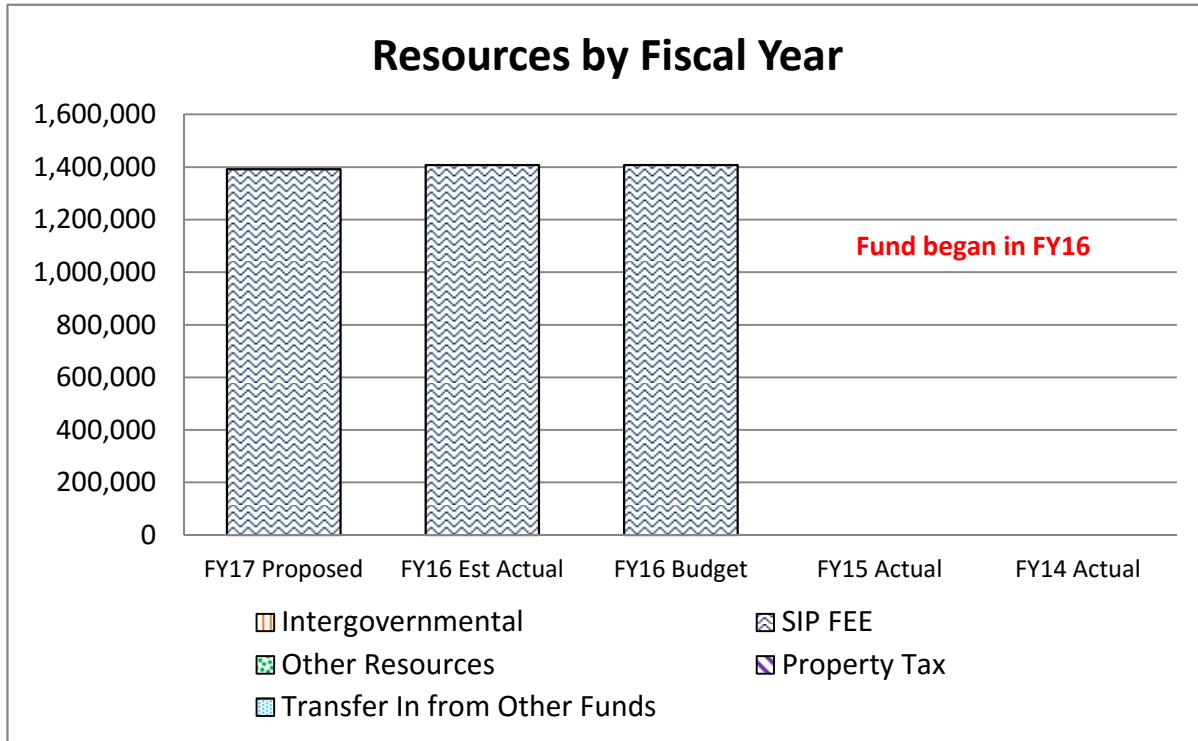
for period, red is low point, green high point

Non-spendable	
Assigned	
Fund Resources	
Grant/Spec Purpose	
<b>Total Fund Balance</b>	
Two Mo Op Amt	
<b>Mos of Op \$ in Reserve</b>	

# Resource and Expenditure Charts

## SIP Fund

Fund start FY16



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Strategic Investment Program</b>								
<b>Revenue</b>								
0	0	508,100	508,100	218-00-00-3250	Rest Fees, Lic, Perm, Fines, SIP Fee	0.00	492,857	492,857
0	0	500,000	500,000	218-00-00-3251	SIP Fee - CSV	0.00	500,000	500,000
0	0	1,008,100	1,008,100		Rest Fees, Lic, Perm, Fines, Totals:	0.00	992,857	992,857
<b>0</b>	<b>0</b>	<b>1,008,100</b>	<b>1,008,100</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>992,857</b>	<b>992,857</b>
<b>Expense</b>								
0	0	418,319	415,355	218-00-00-4820	Materials and Services SIP Payment to Districts	0.00	403,258	403,258
0	0	411,650	409,476	218-00-00-4821	SIP/CSV Payment to Districts	0.00	409,102	409,102
0	0	829,969	824,831		Materials and Services Totals:	0.00	812,360	812,360
0	0	125,811	125,846	218-00-00-5314	Transfers SIP&CSV Transfer to Gen Fund	0.00	0	123,943
0	0	52,320	52,273	218-00-00-5315	Transfer to Jail fund SIP& CSV	0.00	51,483	51,483
0	0	178,131	178,119		Transfers Totals:	0.00	51,483	175,426
0	0	0	0	218-00-00-5401	Contingencies SIP&CSV Contingency	0.00	123,943	0
0	0	0	0		Contingencies Totals:	0.00	123,943	0
0	0	0	5,149	218-00-00-5316	Special Payments 4H SIP&CSV component unit pymt	0.00	5,072	5,072
0	0	0	5,149		Special Payments Totals:	0.00	5,072	5,072
<b>0</b>	<b>0</b>	<b>1,008,100</b>	<b>1,008,100</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>992,857</b>	<b>992,857</b>
<b>Strategic Invest Progr EconDev</b>								
<b>Revenue</b>								
0	0	400,000	400,000	218-01-00-3250	SIP Fee - EconDev	0.00	400,000	400,000
0	0	400,000	400,000		Rest Fees, Lic, Perm, Fines, Totals:	0.00	400,000	400,000
<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>400,000</b>	<b>400,000</b>
<b>Expense</b>								
0	0	400,000	400,000	218-01-00-5314	Transfers SIP EconDev Transf to Gen Fund	0.00	0	400,000
0	0	400,000	400,000		Transfers Totals:	0.00	0	400,000
0	0	0	0	218-01-00-5401	Contingencies SIP EconDev Contingency	0.00	400,000	0
0	0	0	0		Contingencies Totals:	0.00	400,000	0
<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>400,000</b>	<b>400,000</b>
0	0	400,000	400,000		DEPT REVENUES	0.00	400,000	400,000
0	0	400,000	400,000		DEPT EXPENSES	0.00	400,000	400,000
0	0	0	0		Strategic Invest Progr EconDev Totals:	0.00	0	0
0	0	1,408,100	1,408,100		FUND REVENUES	0.00	1,392,857	1,392,857
0	0	1,408,100	1,408,100		FUND EXPENSES	0.00	1,392,857	1,392,857
0	0	0	0		Strategic Investment Program Totals:	0.00	0	0



# Transit Columbia County Rider - Fund 216

Columbia County Rider Transportation provides public transit options for all residents of Columbia County. Services provided include commuter service for workers to the Portland Metro Area, Longview/Kelso, WA. We also provide door-to-door service for the elderly and disabled, students, Veterans, and all residents needing to get to appointments. We also provide a Flex route service between St. Helens and Scappoose. We connect with Sunset Empire Transit (Clatsop County), River City Transportation (Longview/Kelso) and TriMet in the Portland Metro Area.

## FY 2016-2017 Highlights and Significant Changes

We are continuing our work and coordination with the North West Oregon Transit Alliance. This partnership connects five NW Oregon Transit Agencies in five different counties for better transit connectivity in NW Oregon. In FY 15 we did obtain an Inter-City grant from the Oregon Department of Transportation that has allowed Sunset Empire Transportation and Columbia County to jointly operate a route that goes from Portland Amtrak/Greyhound station to Astoria with the meet point at the Rainier Transit Center. This grant has allowed us to restart our weekend service. The service connects rider with Amtrak and Greyhound in Longview/Kelso Washington. This is a biennial grant and is included in our FY16 budget.

In March of 2015 Columbia County's Transit department was awarded a grant from the Oregon Transportation Commission for \$542,646 in Connect Oregon funds to build a new transit center in Rainier. Development of the new transit center is in the planning/ land use approval and site development stage on a site of an old gas station on Highway 30, which currently serves as a transfer point for CC Rider passengers. The initial plan calls for a 25 foot by 40 foot building with restrooms. Entrance to the center will be reconfigured to West Second Street and access directly onto Highway 30 eliminated. There is parking for about 13 vehicles onsite, with additional parking on surrounding streets. 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.

Service delivery have been stagnant over the past year and community contributions and fare revenues have not grown as expected hindering the system's ability to address capacity issues. Without increased local cash dollars to match Federal and State grants we are unable to fully address the needs of our residents and riders, including the elderly/disabled and special needs groups, such as veterans and the general public riders.

We are in process of selecting a new contractor for operations and will finish the selection process to have a new contractor by June 30, 2016.

## **FY 2015-2016 Accomplishments**

Our current contractor, First Transit, will continue through June 30, 2016 as improvements in service met with mixed success. We continue to need to out-source our bus maintenance as additional mechanic services are needed to keep up with our aging fleet.

While we received incidental use approval from the Oregon Department of Transportation (ODOT-PT) and the Federal Transit Administration (FTA) to set up a county vehicle maintenance program, we were never able to completely get that service of the ground and operating. However, we do plan on continuing to work toward this goal because the initiation of a comprehensive vehicle maintenance program will not only be a revenue stream for Transit but also provide a valuable service to other county departments. At the present vehicle maintenance is up to each department to complete. There is no formal system to assure that county vehicles are maintained in a proper maintenance system.

We continued to look for revenue sources to reinstate the services that were lost in 2012 and from which we are still feeling the effects. As a result of the service cuts, there was a drop in ridership, especially in the demand response service because we were no longer able to afford to pay for the hours needed go to the Portland, Western Washington County and the Longview medical facility sites. Many of our riders still search for options to get to medical appointments in Portland and Longview. We were able to increase the number of Medicaid rides after a review of our prices, which has helped generate much needed revenue. In late 2015, the Columbia County Board of Commission approved a measure to be put on the May 2016 ballot for a permanent property tax rate of \$.23/1000. The measure would address the stable funding issues facing public transit in Columbia County. If passed the measure would generate just under \$1,000,000 for public transit services and would allow for the system to return to the service levels provided prior to the cuts that took place in 2012. In 2012 the CCRider data shows that the system provided 105,000 rides, as of December 31, 2015 the service provided just over 84,000 rides for all service provided.

Elderly/Disabled rider numbers are a growing segment of our service and with the proposed Portland Community College facility to be built in Scappoose we anticipate additional stress on our public transit system if stable funding isn't provided.

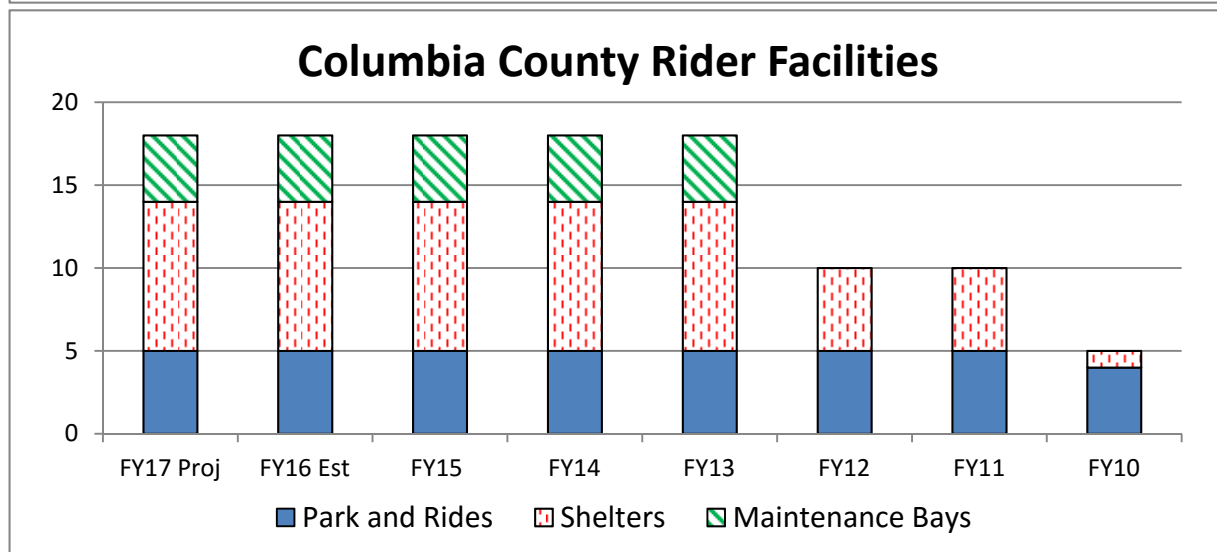
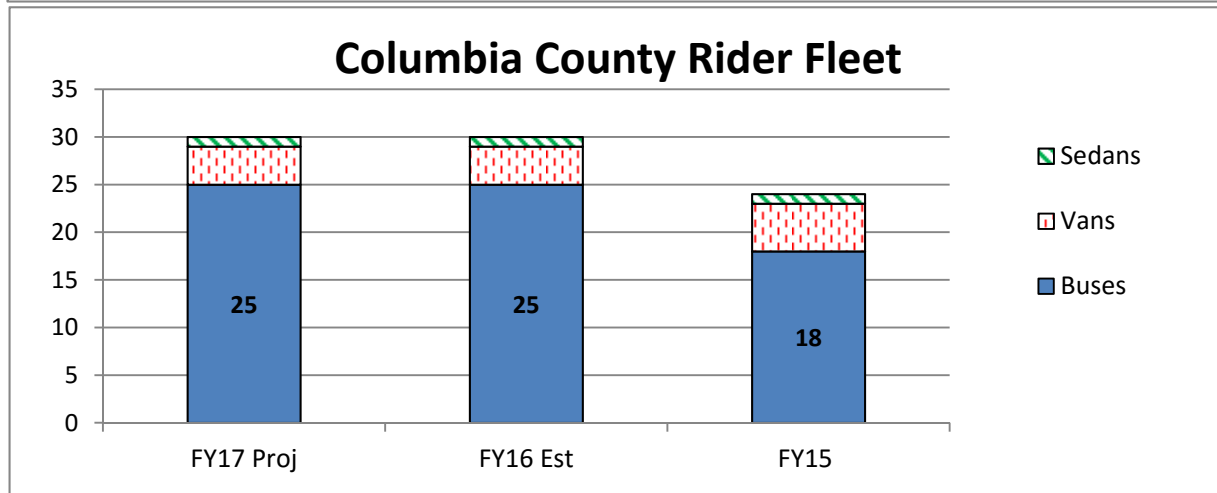
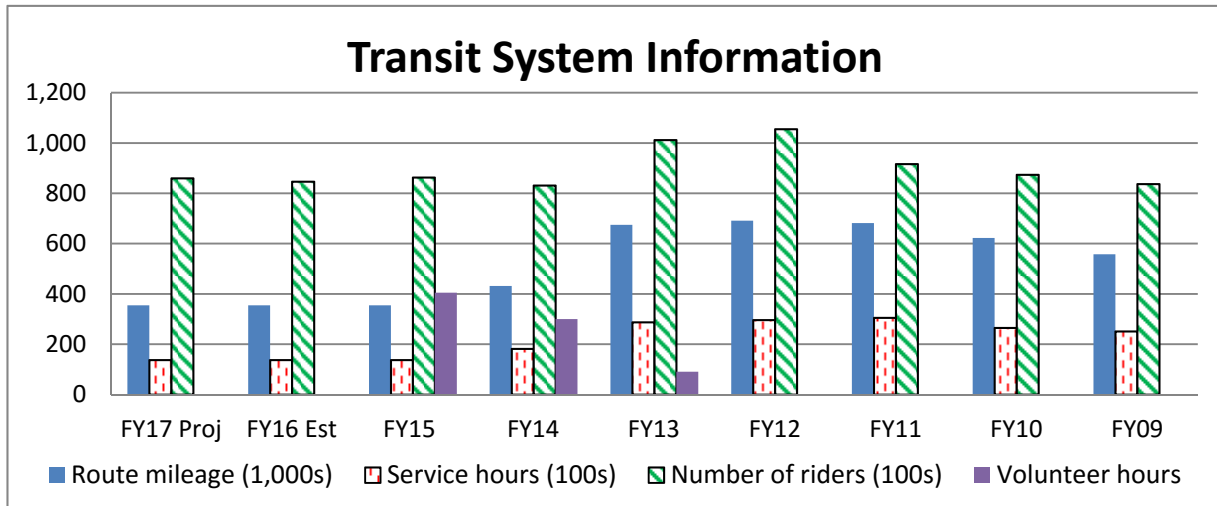
Data shows that about 71% of Columbia County Workers continue to commute to various work sites outside of Columbia County on a daily basis. Per the Market Analysis completed as a part of the NW Oregon Transit Alliance Grant provided by the US Department of Energy, Columbia County is a bedroom community to the Portland Metropolitan Area. Multnomah County is the number one work destination for Columbia County residents, accounting for 29% of all employment and more than 6,000 of the 22,000 jobs held by county residents. Residents working in Columbia County accounted for 26% of the jobs (5,717 jobs) Washington County was the next largest commute destination with 17% of jobs. Overall, the Portland Metropolitan Area accounted for 51% of all jobs held by residents of Columbia County. Cowlitz County, Washington, accounted for 5.4% of employment by Columbia County residents. Improving options for worker traveling to and from Columbia County can provide significant mobility options for all residents.

With the service reductions, we still see an inability to address known capacity where Elderly and Disabled riders are concerned. While we did not cut all service from any one community, we are still not able to provide the type of transit service that our elderly riders need to get to medical and life needs service. We continue to look for ways to improve. We are working to expand the volunteer driver program and are actively looking for those who might be interested working on a volunteer basis.

# Columbia County Rider Transit

## Operating Indicators

## Columbia County, Oregon



Columbia County

Transit: Columbia County Rider

Account: 216

## Fund Budget Summary

	FY17	FY16	FY16	FY15	FY14
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	240,210	400,347	317,086	166,733	142,494
<b>Total Beginning Balance</b>	<b>240,210</b>	<b>400,347</b>	<b>317,086</b>	<b>166,733</b>	<b>142,494</b>
Intergovernmental	1,542,059	1,243,291	2,452,467	966,825	2,788,250
Fees, Permits, Fines, Service Charges	435,160	434,283	484,200	420,626	439,352
Other Resources	500	1,940	3,600	1,971	5,027
<b>Current Year Restricted</b>	<b>1,977,719</b>	<b>1,679,514</b>	<b>2,940,267</b>	<b>1,389,423</b>	<b>3,232,628</b>
Transfers from County Funds	80,000	80,000	30,000	29,570	35,226
<b>Current Year Other Resources</b>	<b>80,000</b>	<b>80,000</b>	<b>30,000</b>	<b>29,570</b>	<b>35,226</b>
<b>Total Available Resources</b>	<b>2,297,929</b>	<b>2,159,862</b>	<b>3,287,353</b>	<b>1,585,726</b>	<b>3,410,348</b>
<b><u>Expenditures</u></b>					
Salary	172,142	102,372	66,007	49,890	73,642
Benefits	93,560	33,911	14,287	5,830	13,273
PR Transfers (PERS Bond & Reserve)	17,393	12,458	3,676	0	4,273
<b>Personnel</b>	<b>283,095</b>	<b>148,741</b>	<b>83,970</b>	<b>55,720</b>	<b>91,188</b>
Materials & Services	1,506,003	1,494,063	2,117,940	1,006,060	1,972,846
<b>Program Budget</b>	<b>1,789,098</b>	<b>1,642,804</b>	<b>2,201,910</b>	<b>1,061,780</b>	<b>2,064,034</b>
Capital	322,602	220,000	762,645	70,100	1,052,517
Debt	0	0	0	0	0
Transfers Out (admin alloc)	68,442	56,848	56,848	53,499	43,761
Transfers Out (fund pymts)	0	0	0	0	83,303
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>2,180,142</b>	<b>1,919,651</b>	<b>3,021,403</b>	<b>1,185,379</b>	<b>3,243,615</b>
Fund Contingency	117,788	0	265,950	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>2,297,929</b>	<b>1,919,651</b>	<b>3,287,353</b>	<b>1,185,379</b>	<b>3,243,615</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>240,210</b>	<b>0</b>	<b>400,347</b>	<b>166,733</b>
<b>No Mos Operating Reserve</b>	<b>0.8</b>	<b>1.77</b>	<b>1.45</b>	<b>4.52</b>	<b>0.97</b>

## Authorized Positions - Full Time Equivalents

FY17	2.83
FY16	0.93
FY15	1.24
FY14	0.75
FY13	1.75
FY12	0.75
FY11	1.00

# Fund Balance Analysis and Trends

## 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."

	FY17 Budg beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning	FY12 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	482	373	0
Assigned (cumulative PERS reserve)	0	0	1,610	0	0	0
Restricted Fund Program Resources	240,210	400,347	165,123	142,012	0	0
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>317,086</b>	<b>317,086</b>	<b>166,733</b>	<b>142,494</b>	<b>373</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>265,960</b>	<b>317,086</b>	<b>317,086</b>	<b>166,733</b>	<b>142,494</b>	<b>373</b>

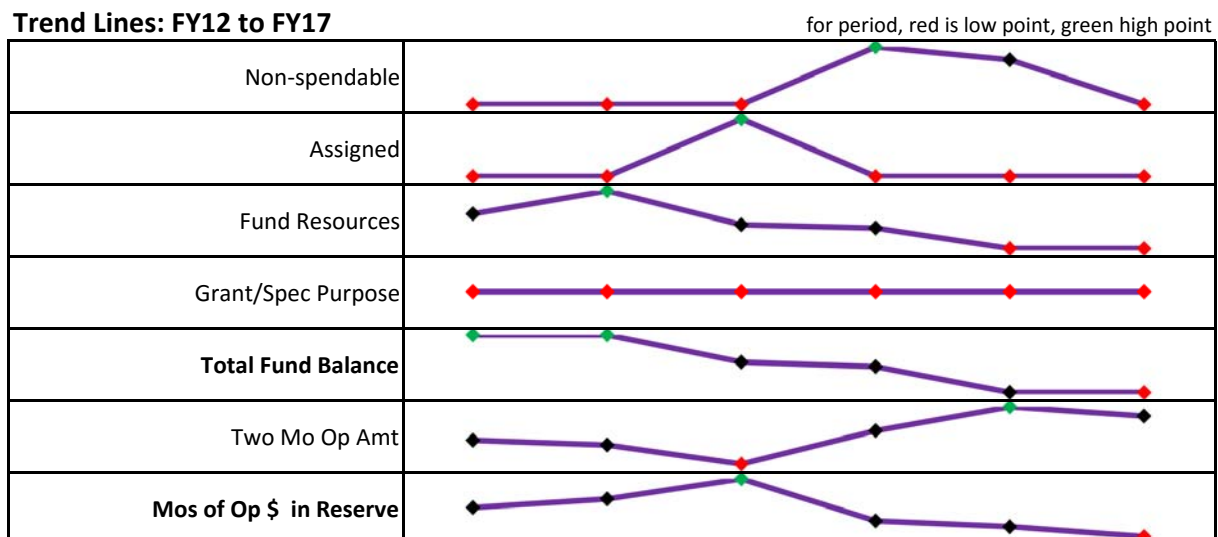
**County Policy:** Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	295,284	271,724	176,963	343,192	462,760	416,206
Months of Operating \$ in Reserve	1.80	2.33	3.58	0.97	0.62	0.00
<b>Compliant with Policy?</b>	<b>no</b>	<b>yes</b>	<b>yes</b>	<b>no</b>	<b>no</b>	<b>no</b>
Operating Reserve Trend	Declining	Declining	Improving	Improving	Improving	Declining

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

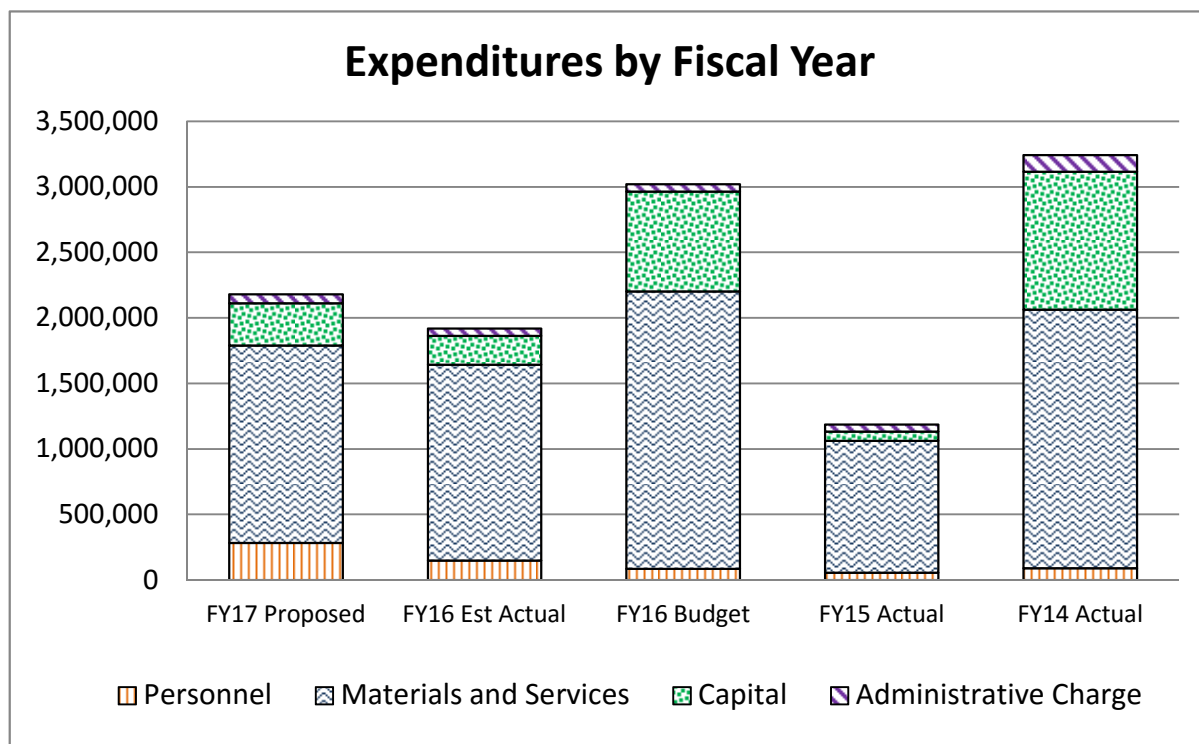
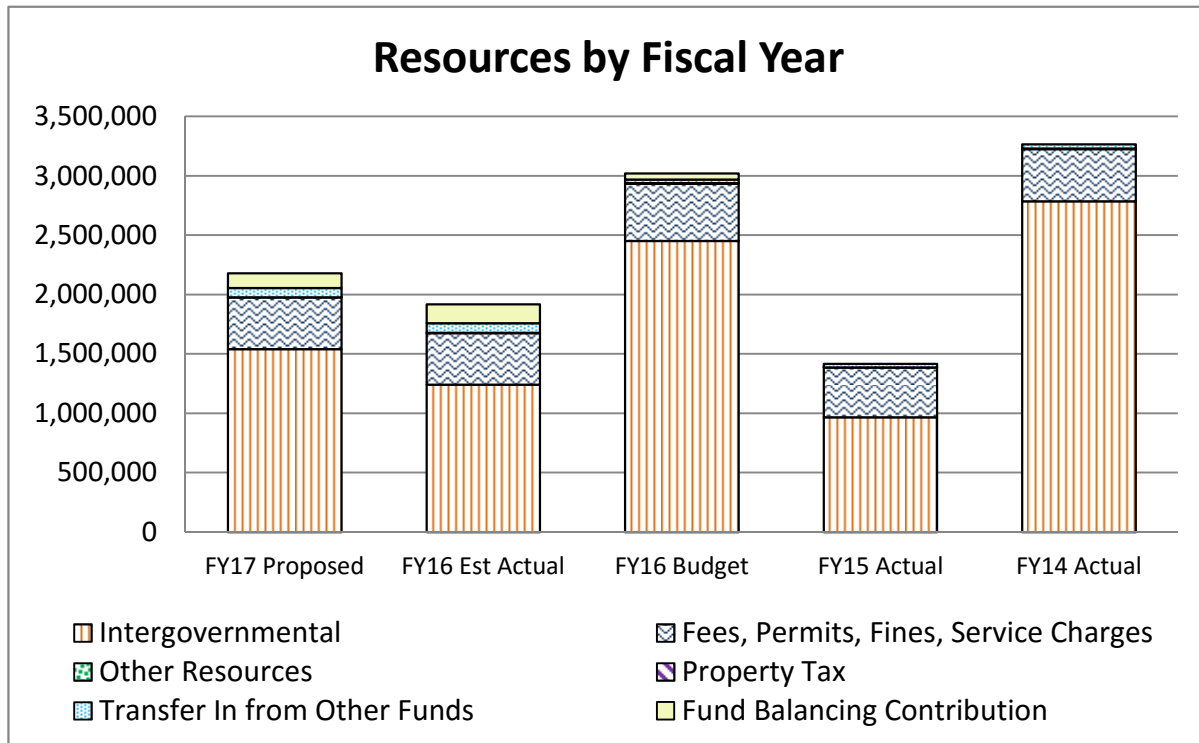
	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
<b>Months of Operating Cost</b>	<b>2.82</b>	<b>1.63</b>	<b>2.95</b>	<b>1.87</b>	<b>0.83</b>	<b>0.00</b>

### Trend Lines: FY12 to FY17



## Resource and Expenditure Charts

### Transit: Columbia County Rider



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

**FY17 Proposed Budget Detail Report**

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2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Col County Rider Transportation</b>								
					Restricted Fund Balance			
0	1,610	0	0	216-00-00-3002	Assigned Beginning Cash Bal	0.00	0	0
142,012	165,123	317,086	400,347	216-00-00-3004	Restricted Cash Bal	0.00	190,910	240,210
482	0	0	0	216-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
142,494	166,733	317,086	400,347		Restricted Fund Balance Totals:	0.00	190,910	240,210
					Rest Fees, Lic, Perm, Fines,			
258,952	246,767	313,000	180,651	216-00-00-3250	Fare Revenue	0.00	250,000	250,000
17,245	11,075	12,000	9,475	216-00-00-3348	Advertising Revenue	0.00	12,000	12,000
276,197	257,842	325,000	190,126		Rest Fees, Lic, Perm, Fines, Totals:	0.00	262,000	262,000
					Restr Fed Grant/Donation			
31,118	66,107	75,000	40,701	216-00-00-3090	NW Ride Center-Medic. Revenue	0.00	59,000	59,000
171,743	0	0	0	216-00-05-3850	OR Coast Transit	0.00	0	0
886,935	0	0	0	216-00-06-3850	DoE Consortium Partners Rev	0.00	0	0
1,089,796	66,107	75,000	40,701		Restr Fed Grant/Donation Totals:	0.00	59,000	59,000
					Restr State/ Local Govt Grant/			
459	0	0	0	216-00-00-3085	Community Transp Contributions	0.00	0	0
0	0	193,451	0	216-00-00-3240	BETC Credit	0.00	0	0
28,700	27,071	43,300	15,500	216-00-00-3265	Community Contributions	0.00	15,000	15,000
0	90,405	0	0	216-00-00-3611	STFD Funds	0.00	0	0
105,828	77,634	151,459	113,595	216-00-00-3700	STF State Transportation Fund	0.00	151,459	151,459
1,685	0	0	1,257	216-00-00-3851	ODOT Federal Misc Revenue	0.00	0	0
15,000	27,926	0	9,926	216-00-04-3851	STO - ODOT	0.00	0	0
151,672	223,036	388,210	140,278		Restr State/ Local Govt Grant/ Totals:	0.00	166,459	166,459
					Restr Private Grant/Donation			
20	9	0	66	216-00-00-3500	Donations	0.00	0	0
20	9	0	66		Restr Private Grant/Donation Totals:	0.00	0	0
					Rest Interfund Transf/Intrnl S			
30,000	30,000	30,000	15,000	216-00-00-3080	Transfer from General Fund	0.00	30,000	80,000
1,610	(1,610)	0	0	216-00-00-3086	PERS Reserve	0.00	0	0
31,610	28,390	30,000	15,000		Rest Interfund Transf/Intrnl S Totals:	0.00	30,000	80,000
					Other Resources (Restr)			
454	883	500	887	216-00-00-3020	Interest on Investments	0.00	500	500
2,336	299	300	1,373	216-00-00-3120	Misc Revenue	0.00	0	0
1,658	0	2,000	0	216-00-00-3122	Sale Surplus Assets	0.00	0	0
4,447	1,181	2,800	2,260		Other Resources (Restr) Totals:	0.00	500	500
<b>1,696,236</b>	<b>743,299</b>	<b>1,138,096</b>	<b>788,778</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>708,869</b>	<b>808,169</b>
<b>Expense</b>								
					Personal Services			
73,642	17,700	35,360	37,869	216-00-00-4013	Transit Administrator	1.00	68,123	67,392
0	32,190	30,647	22,892	216-00-00-4016	Transit Program Coor	0.50	32,299	31,950
0	0	0	0	216-00-00-4056	Accounting Clerk	1.33	73,590	72,800
5,115	0	3,273	1,136	216-00-00-4101	PERS ER	0.00	8,144	8,056
4,429	3,446	5,050	5,057	216-00-00-4102	FICA Tax	0.00	13,312	13,169
603	35	1,002	496	216-00-00-4103	Workers' Compensation Ins	0.00	1,786	1,767
2,496	3,436	4,272	3,546	216-00-00-4104	Insurance	0.00	59,295	59,295
18	19	30	27	216-00-00-4105	WBF	0.00	85	84
612	(1,105)	660	456	216-00-00-4106	Unemployment Insurance	0.00	870	861
0	0	0	1,374	216-00-00-4109	PERS EE 6%	0.00	10,441	10,329
86,915	55,720	80,294	72,854		Personal Services Totals:	2.83	267,945	265,702



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2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
43,197	44,763	50,000	34,531	216-00-00-4201	Materials and Services			
					Temp Staffing	0.00	50,000	50,000
1,007	1,196	1,300	923	216-00-00-4310	Computers and Telephones	0.00	1,300	1,300
4,948	3,796	4,000	2,075	216-00-00-4321	Office Supplies & Expense	0.00	4,000	4,000
2,115	2,043	2,000	1,982	216-00-00-4322	Copy Mach Maint & Supplies	0.00	2,000	2,000
38	30	0	320	216-00-00-4594	Refund	0.00	0	0
4,584	4,727	4,000	4,713	216-00-00-4701	Advertising & Publicity	0.00	4,000	4,000
491	0	200	0	216-00-00-4705	Bank Charges	0.00	0	0
3,412	3,125	3,000	1,537	216-00-00-4710	Mileage Expense	0.00	2,500	2,500
753	674	500	323	216-00-00-4720	Conference & Training	0.00	500	500
835	2,800	350	7,950	216-00-00-4730	Membership Dues	0.00	12,000	12,000
1,605	0	0	1,098	216-00-00-4891	Fed Misc Reimb Exp	0.00	0	0
1,144	4,025	2,000	3,100	216-00-00-4901	Other Admin & Insurance Expens	0.00	3,000	3,000
4,688	8,848	6,000	9,682	216-00-00-4936	Repairs & Maint	0.00	6,000	6,000
2,658	0	0	0	216-00-05-4201	Livability contract temp srvcs	0.00	0	0
151,412	0	12,000	0	216-00-05-4820	OR Coast Transit xps	0.00	0	0
878,723	0	0	0	216-00-06-4820	DoE Consortium Partners Xps	0.00	0	0
1,101,611	76,027	85,350	68,236		Materials and Services Totals:	0.00	85,300	85,300
					Transfers			
2,663	0	2,328	1,781	216-00-00-4107	PERS Bond	0.00	12,404	12,401
1,610	0	1,348	1,007	216-00-00-4108	PERS 822	0.00	7,657	4,992
43,761	53,499	56,848	42,636	216-00-00-4593	Admin Allocation	0.00	68,442	68,442
83,303	0	0	0	216-00-00-5301	Transfer to Gen Fund (debt)	0.00	0	0
131,337	53,499	60,524	45,424		Transfers Totals:	0.00	88,502	85,835
<b>1,319,862</b>	<b>185,246</b>	<b>226,168</b>	<b>186,515</b>		<b>EXPENDITURES TOTALS:</b>	<b>2.83</b>	<b>441,747</b>	<b>436,837</b>
					<b>Operations</b>			
					Rest Fees, Lic, Perm, Fines,			
91,155	90,785	80,000	76,730	216-01-00-3313	Contracted Rev Other	0.00	90,000	90,000
91,155	90,785	80,000	76,730		Rest Fees, Lic, Perm, Fines, Totals:	0.00	90,000	90,000
					Rest Fee,Srvce Chrg (Stat/Loc)			
72,000	72,000	79,200	59,400	216-01-00-3310	Contracted Service Fee Govt	0.00	83,160	83,160
72,000	72,000	79,200	59,400		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	83,160	83,160
					Restr State/ Local Govt Grant/			
423,544	474,128	459,738	148,901	216-01-00-3710	ODOT Ops Grant	0.00	459,738	459,738
13,141	815	0	0	216-01-00-3722	Capital-Preventive Mai	0.00	0	0
165,655	144,548	175,863	79,409	216-01-00-3726	Purchased Services Grant	0.00	175,863	175,863
0	58,182	176,000	181,716	216-01-00-3729	Capital Purchases	0.00	267,760	267,760
602,340	677,673	811,601	410,026		Restr State/ Local Govt Grant/ Totals:	0.00	903,361	903,361
<b>765,495</b>	<b>840,458</b>	<b>970,801</b>	<b>546,156</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,076,521</b>	<b>1,076,521</b>
					<b>Expense</b>			
					Materials and Services			
14,133	11,905	13,500	9,983	216-01-00-4310	5311 Telephone Expense	0.00	13,500	13,500
91	0	300	0	216-01-00-4322	Copy Machine & Supplies	0.00	400	400
6,103	10,509	8,000	10,424	216-01-00-4360	5311 Materials and Supplies	0.00	9,000	9,000
8,337	10,011	7,500	7,071	216-01-00-4511	Electricity	0.00	12,000	12,000
1,464	0	0	0	216-01-00-4512	Natural gas	0.00	0	0
9,763	11,423	10,000	9,686	216-01-00-4513	Water	0.00	13,000	13,000
827	699	1,000	361	216-01-00-4514	Garbage service	0.00	1,100	1,100
3,430	3,297	3,917	4,419	216-01-00-4588	5311 Insurance	0.00	4,906	4,906
6,418	8,725	6,000	6,702	216-01-00-4701	5311 Advertising and Marketing	0.00	9,000	9,000
160,316	126,074	180,000	69,823	216-01-00-4711	Vehicle Fuel	0.00	120,000	120,000
543,385	602,037	699,863	297,484	216-01-00-4930	5311 Operations	0.00	699,863	699,863
100,101	143,513	195,406	84,534	216-01-00-4931	Purchase Service ED	0.00	195,406	195,406
14,646	909	0	0	216-01-00-4934	Preventive Maintenance	0.00	0	0
869,015	929,103	1,125,486	500,487		Materials and Services Totals:	0.00	1,078,175	1,078,175

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					Capital Outlay			
0	70,100	220,000	217,447	216-01-00-5010	Vehicles Capital Grant	0.00	322,602	322,602
0	70,100	220,000	217,447		Capital Outlay Totals:	0.00	322,602	322,602
					Contingencies			
0	0	265,950	0	216-01-00-5401	Operating Contingencies	0.00	13,577	117,788
0	0	265,950	0		Contingencies Totals:	0.00	13,577	117,788
<b>869,015</b>	<b>999,203</b>	<b>1,611,436</b>	<b>717,934</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>1,414,354</b>	<b>1,518,564</b>
<b>765,495</b>	<b>840,458</b>	<b>970,801</b>	<b>546,156</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>1,076,521</b>	<b>1,076,521</b>
<b>869,015</b>	<b>999,203</b>	<b>1,611,436</b>	<b>717,934</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>1,414,354</b>	<b>1,518,564</b>
<b>(103,520)</b>	<b>(158,745)</b>	<b>(640,635)</b>	<b>(171,778)</b>		<b>Operations Totals:</b>	<b>0.00</b>	<b>(337,833)</b>	<b>(442,043)</b>
					<b>Capital Projects</b>			
					Restr Fed Grant/Donation			
891,219	0	0	0	216-02-08-3851	Flex Fund Transit Center	0.00	0	0
53,203	0	0	0	216-02-09-3851	Facility Security Equip	0.00	0	0
944,422	0	0	0		Restr Fed Grant/Donation Totals:	0.00	0	0
					Restr State/ Local Govt Grant/			
0	0	542,645	0	216-02-00-3700	ConnectV Rainier Station	0.00	206,619	206,619
0	0	542,645	0		Restr State/ Local Govt Grant/ Totals:	0.00	206,619	206,619
944,422	0	542,645	0		REVENUES TOTALS:	0.00	206,619	206,619
					Capital Outlay			
0	0	542,645	173	216-02-00-5020	Intercity-Rainier Station Remo	0.00	0	0
993,225	0	0	0	216-02-08-5001	Flex Fund Transit Center	0.00	0	0
59,293	0	0	0	216-02-09-5006	Facility Security Equip	0.00	0	0
1,052,517	0	542,645	173		Capital Outlay Totals:	0.00	0	0
<b>1,052,517</b>	<b>0</b>	<b>542,645</b>	<b>173</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>944,422</b>	<b>0</b>	<b>542,645</b>	<b>0</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>206,619</b>	<b>206,619</b>
<b>1,052,517</b>	<b>0</b>	<b>542,645</b>	<b>173</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>(108,095)</b>	<b>0</b>	<b>0</b>	<b>(173)</b>		<b>Capital Projects Totals:</b>	<b>0.00</b>	<b>206,619</b>	<b>206,619</b>
					<b>Special Projects</b>			
					Restr Private Grant/Donation			
0	0	0	300	216-03-00-3600	Donation Contest	0.00	0	0
0	0	0	300		Restr Private Grant/Donation Totals:	0.00	0	0
					Rest Interfund Transf/Intrnl S			
3,616	1,180	0	0	216-03-00-3085	Payments County Funds	0.00	0	0
3,616	1,180	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0
					Other Resources (Restr)			
580	790	800	66	216-03-00-3120	Misc Revenue	0.00	0	0
580	790	800	66		Other Resources (Restr) Totals:	0.00	0	0
<b>4,196</b>	<b>1,970</b>	<b>800</b>	<b>366</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
					Materials and Services			
782	235	0	60	216-03-00-4321	Supplies & Office Expense	0.00	0	0
0	696	0	0	216-03-00-4891	Fed Misc Reimb Expense	0.00	0	0
1,439	0	0	0	216-03-00-4934	Preventative Maintenance	0.00	0	0
2,221	930	0	60		Materials and Services Totals:	0.00	0	0
<b>2,221</b>	<b>930</b>	<b>0</b>	<b>60</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>4,196</b>	<b>1,970</b>	<b>800</b>	<b>366</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>2,221</b>	<b>930</b>	<b>0</b>	<b>60</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>1,975</b>	<b>1,039</b>	<b>800</b>	<b>306</b>		<b>Special Project Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

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<b>Intercity Astoria/PDX</b>								
Restr State/ Local Govt Grant/								
0	0	635,011	18,104	216-04-00-3700	Intercity PDX/Astoria	0.00	206,620	206,620
0	0	635,011	18,104		Restr State/ Local Govt Grant/ Totals:	0.00	206,620	206,620
<b>0</b>	<b>0</b>	<b>635,011</b>	<b>18,104</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>206,620</b>	<b>206,620</b>
<b>Expense</b>								
Materials and Services								
0	0	907,104	147,912	216-04-00-4600	Intercity PDX/Astoria	0.00	342,528	342,528
0	0	907,104	147,912		Materials and Services Totals:	0.00	342,528	342,528
<b>0</b>	<b>0</b>	<b>907,104</b>	<b>147,912</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>342,528</b>	<b>342,528</b>
<b>0</b>	<b>0</b>	<b>635,011</b>	<b>18,104</b>		<b>DEPT REVENUES</b>	<b>0.00</b>	<b>206,620</b>	<b>206,620</b>
<b>0</b>	<b>0</b>	<b>907,104</b>	<b>147,912</b>		<b>DEPT EXPENSES</b>	<b>0.00</b>	<b>342,528</b>	<b>342,528</b>
<b>0</b>	<b>0</b>	<b>(272,093)</b>	<b>(129,808)</b>		<b>Intercity Astoria/PDX Totals:</b>	<b>0.00</b>	<b>(135,908)</b>	<b>(135,908)</b>
<b>3,410,348</b>	<b>1,585,726</b>	<b>3,287,353</b>	<b>1,353,404</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>2,198,629</b>	<b>2,297,929</b>
<b>3,243,615</b>	<b>1,185,379</b>	<b>3,287,353</b>	<b>1,052,593</b>		<b>FUND EXPENSES</b>	<b>2.83</b>	<b>2,198,629</b>	<b>2,297,929</b>
<b>166,733</b>	<b>400,347</b>	<b>0</b>	<b>300,811</b>		<b>Col County Rider Transportation Totals:</b>		<b>0</b>	<b>0</b>

## Unmet Needs Vernonia Flood Recovery - Fund 215

The Unmet Needs Committee is a joint committee of local public officials and community leaders that advises the Board of County Commissioners regarding the recovery work taking place in Vernonia after the presidentially declared disaster of the winter of 2007.

Federal Emergency Management Agency (FEMA) dollars by rule must be routed through state and county government.

### **FY2016-2017 Highlights and Significant Changes**

A handful of projects remain that are funded under different disaster declaration grant bundles made available by FEMA. For this reason, the budget is decreasing to \$300,000 from \$700,000 in the prior year.

It is likely that FY17 will see the final stage of close out work for County staff, its contracted project manager, Community Action Team (CAT), and partners at the Oregon Office of Emergency Management. In addition, the Board of Commissioners remains involved in the oversight role of assuring the complex compliance tasks are appropriately finalized.

### **FY 2015-2016 Accomplishments**

The 2007 event response wind down for this fiscal year was palpable. Just three projects remained in play this year after managing dozens of projects with multiple revenue streams for the prior seven fiscal years. While it was hoped that the disaster response would wrap up in this period, we believe now that it is likely one final project will continue into next fiscal year.

Columbia County

Vernonia Flood Recov Unmet Needs

Account: 215

Fund Budget Summary					
	<b>FY17</b>	<b>FY16</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
<b>Revenues</b>	<b>Proposed</b>	<b>Est. Actual</b>	<b>Budget</b>	<b>Actuals</b>	<b>Actuals</b>
Restricted Beginning Balance	0	103,602	0	17,904	15,452
<b>Total Beginning Balance</b>	<b>0</b>	<b>103,602</b>	<b>0</b>	<b>17,904</b>	<b>15,452</b>
Intergovernmental	300,000	0	700,000	1,014,619	81,393
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	0	20	0	12,658	12,815
<b>Current Year Restricted</b>	<b>300,000</b>	<b>20</b>	<b>700,000</b>	<b>1,027,276</b>	<b>94,207</b>
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>300,000</b>	<b>103,623</b>	<b>700,000</b>	<b>1,045,180</b>	<b>109,660</b>
<b>Expenditures</b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	300,000	103,623	700,000	941,577	91,756
<b>Program Budget</b>	<b>300,000</b>	<b>103,623</b>	<b>700,000</b>	<b>941,577</b>	<b>91,756</b>
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
<b>Total Outlays</b>	<b>300,000</b>	<b>103,623</b>	<b>700,000</b>	<b>941,577</b>	<b>91,756</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
<b>Total Fund Expenditures</b>	<b>300,000</b>	<b>103,623</b>	<b>700,000</b>	<b>941,577</b>	<b>91,756</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,602</b>	<b>17,904</b>
	0	0	0	1.32	2.34

# Fund Balance Analysis and Trends

## Needs Vernonia Flood Recovery

## Fund 215

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY17 Budg 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	0	9,490	17,904	8,715	(23,513)	(10,092)
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>0</b>	<b>9,490</b>	<b>17,904</b>	<b>8,715</b>	<b>666,810</b>	<b>596,552</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>9,490</b>	<b>17,904</b>	<b>8,715</b>	<b>666,810</b>

**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.

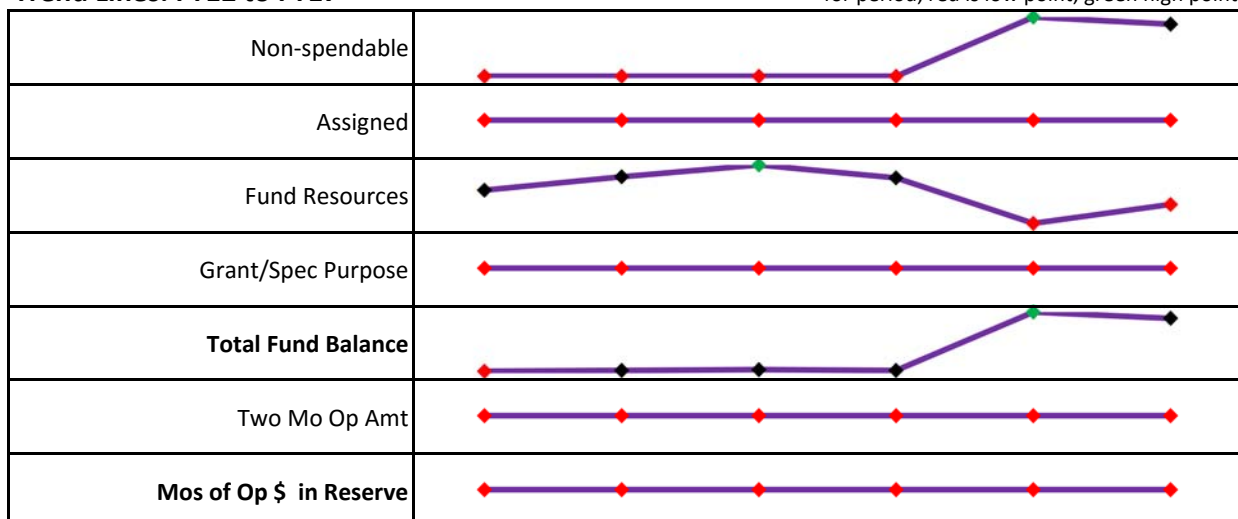
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA
<b>Compliant with Policy?</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Operating Reserve Trend	NA	NA	NA	NA	NA	NA

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

	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

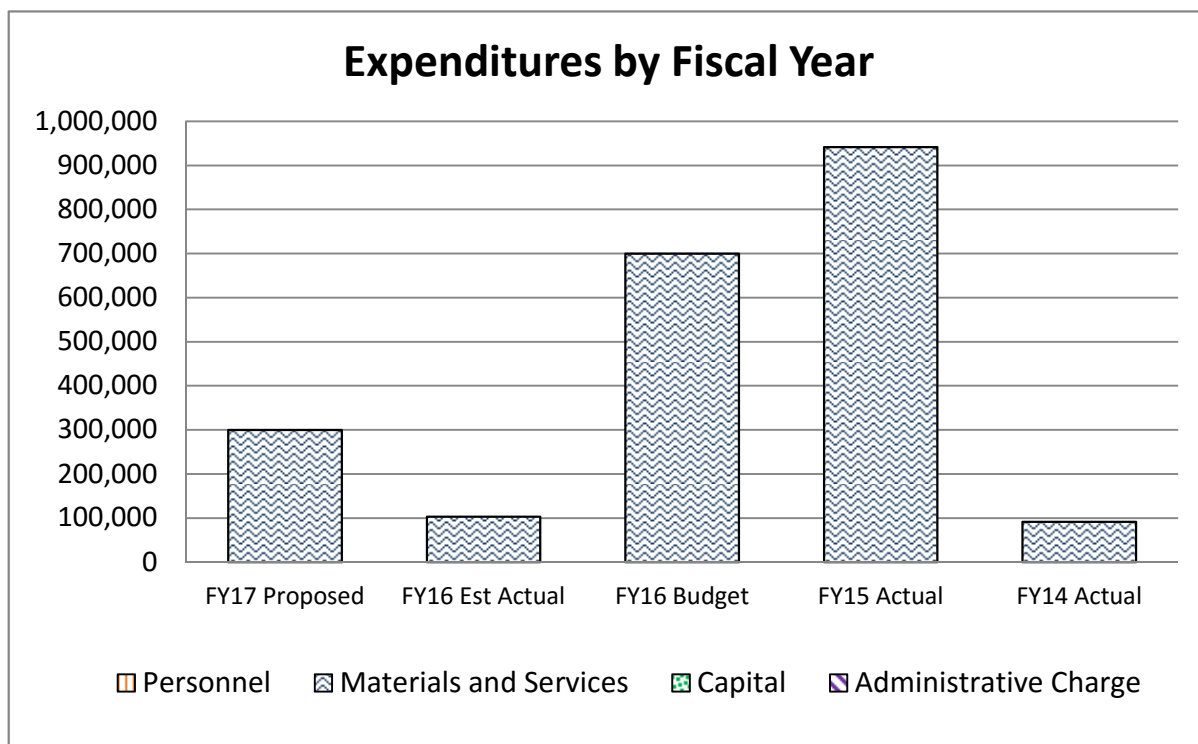
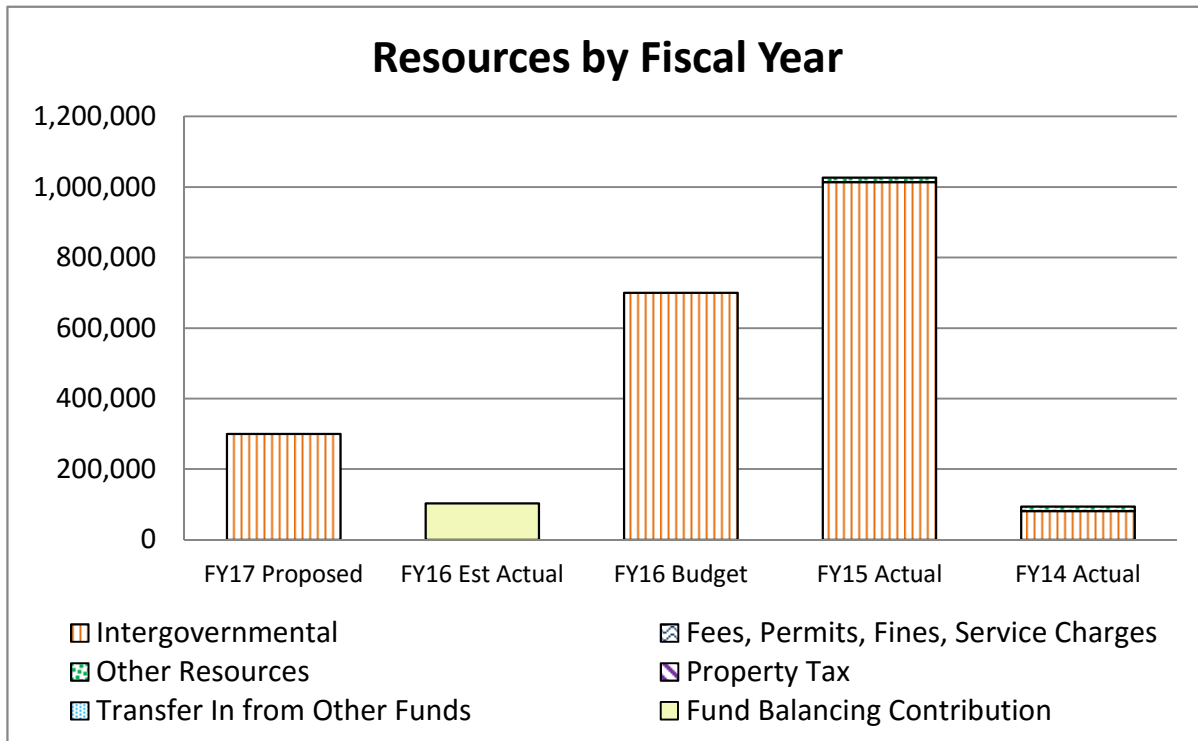
### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts

### Vernonia Flood Recov Unmet Needs



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Revenue</b>								
<b>Unmet Needs Fund Vernonia Fld</b>								
Restricted Fund Balance								
8,715	12,746	0	9,490	215-00-00-3004	Restricted Cash Bal	0.00	0	0
0	5,157	0	0	215-00-00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0
6,737	0	0	94,113	215-00-02-3005	FEMA Escrow Beg Bal	0.00	0	0
15,452	17,904	0	103,602		Restricted Fund Balance Totals:	0.00	0	0
Restr Fed Grant/Donation								
36,773	21,026	0	0	215-00-00-3508	Pass Through Revenue	0.00	0	0
0	(2,237)	0	0	215-00-02-3852	FEMA FMA 1	0.00	0	0
66,501	31,160	0	0	215-00-03-3852	FEMA HMGP	0.00	0	0
2,354	0	0	0	215-00-07-3852	OEM/FEMA FMA 3	0.00	0	0
(24,236)	400,270	0	0	215-00-08-3852	School OEM/FEMA FMA 4	0.00	0	0
0	363,997	0	0	215-00-10-3852	FEMA 1733-17 Vernonia Hlth Ctr	0.00	0	0
0	0	400,000	0	215-00-11-3852	FEMA 4055-14 Photo Solns	0.00	300,000	300,000
0	200,403	300,000	0	215-00-12-3852	FEMA 1824 Vernonia Senior Ctr	0.00	0	0
81,393	1,014,619	700,000	0		Restr Fed Grant/Donation Totals:	0.00	300,000	300,000
Other Resources (Restr)								
20	(5)	0	35	215-00-00-3020	Interest on Investments	0.00	0	0
12,795	12,662	0	0	215-00-00-3100	Reimbursement of Expenses	0.00	0	0
12,815	12,658	0	35		Other Resources (Restr) Totals:	0.00	0	0
<b>109,660</b>	<b>1,045,180</b>	<b>700,000</b>	<b>92,654</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>
<b>Expense</b>								
Materials and Services								
33,031	28,689	0	0	215-00-00-4994	Pass Through Expense	0.00	0	0
70,736	36,238	0	0	215-00-03-4973	FEMA HMGP xps	0.00	0	0
1,917	5,157	0	0	215-00-07-4973	Haz Mit FMA 3	0.00	0	0
(14,305)	400,270	0	0	215-00-08-4973	School FMA 4	0.00	0	0
0	363,997	0	10,983	215-00-10-4973	FEMA 1733-17 Vernonia Hlth Ctr	0.00	0	0
0	0	400,000	0	215-00-11-4973	FEMA 4055-14 Photo Solns	0.00	300,000	300,000
0	106,290	300,000	83,130	215-00-12-4973	FEMA 1824 Vernonia Senior Ctr	0.00	0	0
0	936	0	0	215-01-00-4321	Supplies	0.00	0	0
77	0	0	0	215-01-00-4588	Property Liability Ins.	0.00	0	0
11	0	0	0	215-01-00-4705	Bank Charges	0.00	0	0
289	0	0	0	215-01-00-4975	Haz Mit Exp-Client Exp	0.00	0	0
91,756	941,577	700,000	94,113		Materials and Services Totals:	0.00	300,000	300,000
<b>91,756</b>	<b>941,577</b>	<b>700,000</b>	<b>94,113</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>
<b>109,660</b>	<b>1,045,180</b>	<b>700,000</b>	<b>92,654</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>
<b>91,756</b>	<b>941,577</b>	<b>700,000</b>	<b>83,130</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>
<b>17,904</b>	<b>103,602</b>	<b>0</b>	<b>9,525</b>		<b>Unmet Needs Fund Vernonia Fld Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>



## Section VI

### **Capital and Debt**

Jail Bond Debt Service Fund (402)	p. 399
Columbia County Capital Outlays	p. 405
Columbia County Debt Information	p. 411
Columbia County Long Term Debt Summary	p. 413
Columbia County Long Term Debt Trends	p. 414



## **Jail Bond Debt Service Fund - Fund 402**

Columbia County has a single Debt Service Fund account for revenues and expenditures related to the servicing of general long-term debt. This debt is funded by tax revenue received from a special tax levy, approved by Columbia County's voters as ballot measure 5-49 on November 3, 1998. This bond levy is assessed to all County property owners. Monies received from this bond levy are used for the retirement of principal and interest on the Jail General Obligation Fund.

The final year for this tax levy will be FY18.

### **FY2016-2017 Highlights and Significant Changes**

This fiscal year it is anticipated that this fund will have an ending fund balance of just under \$10,000 available for FY18, the final year of the jail bond debt service. After factoring in the known increase in debt service payments for the FY17 year, the property tax level required will be \$22,000 less than FY15, which will mean a tax levy for the jail bond that is 1.9% lower than FY16.

Columbia County

Jail Bond Fund

Account: 402

Fund Budget Summary					
	FY17	FY16	FY16	FY15	FY14
<u>Revenues</u>	Proposed	Est. Actual	Budget	Actuals	Actuals
Restricted Beginning Balance	42,038	67,178	18,914	74,659	71,813
<b>Total Beginning Balance</b>	<b>42,038</b>	<b>67,178</b>	<b>18,914</b>	<b>74,659</b>	<b>71,813</b>
Property Tax	1,097,552	1,099,589	1,115,575	1,109,593	1,116,405
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	2,000	1,859	2,100	2,714	2,828
<b>Current Year Restricted</b>	<b>1,099,552</b>	<b>1,101,447</b>	<b>1,117,675</b>	<b>1,112,306</b>	<b>1,119,233</b>
Transfers from County Funds	0	0	0	0	0
<b>Current Year Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>1,141,590</b>	<b>1,168,625</b>	<b>1,136,589</b>	<b>1,186,965</b>	<b>1,191,047</b>
 <b><u>Expenditures</u></b>					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS Bond & Reserve)	0	0	0	0	0
<b>Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials & Services	0	0	0	0	0
<b>Program Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	0	0	0	0	0
Debt	1,131,590	1,126,588	1,126,589	1,119,788	1,116,388
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
<b>Total Outlays</b>	<b>1,131,590</b>	<b>1,126,588</b>	<b>1,126,589</b>	<b>1,119,788</b>	<b>1,116,388</b>
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	10,000	0	10,000	0	0
<b>Total Fund Expenditures</b>	<b>1,141,590</b>	<b>1,126,588</b>	<b>1,136,589</b>	<b>1,119,788</b>	<b>1,116,388</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>42,038</b>	<b>0</b>	<b>67,178</b>	<b>74,659</b>

# Fund Balance Analysis and Trends

## Jail Bond

## Fund 402

**Fund Balance:** Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY17 Budg 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
Assigned	0	0	0	0	0	0
Restricted Fund Program Resources	42,038	67,178	74,659	71,813	31,007	(49,816)
Grant or Special Purpose	0	0	0	0	0	0
<b>Total Fund Balance</b>	<b>42,038</b>	<b>67,178</b>	<b>74,659</b>	<b>71,813</b>	<b>31,007</b>	<b>(49,816)</b>
<b>Ending Fund Balance</b>	<b>10,000</b>	<b>42,038</b>	<b>67,178</b>	<b>74,659</b>	<b>71,813</b>	<b>31,007</b>

**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.

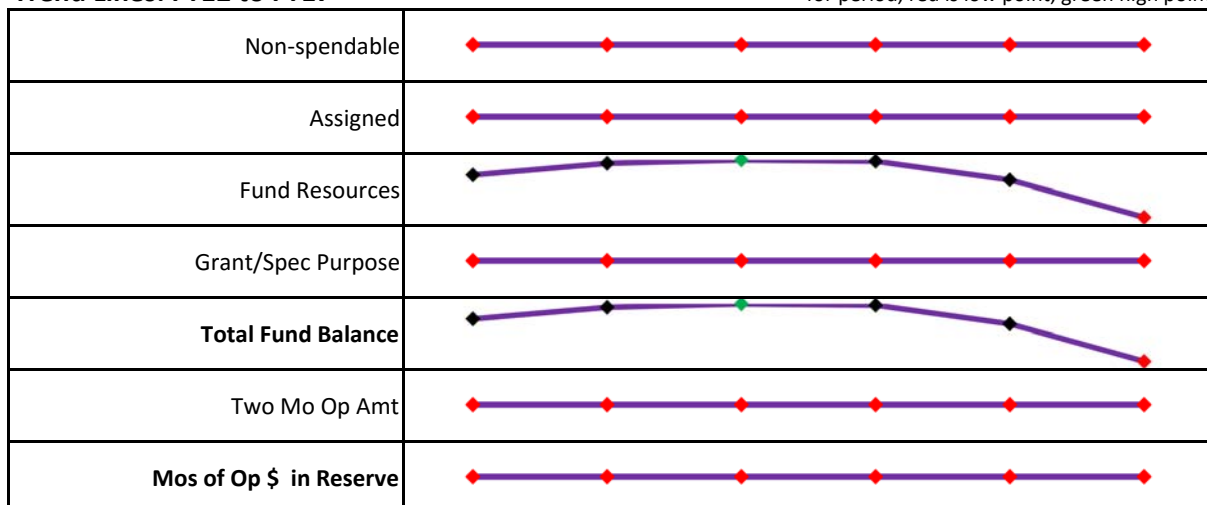
	FY17 Budget	FY16 Est	FY15	FY14	FY13	FY12
Two Month Operating Cost	NA	NA	NA	NA	NA	NA
Months of Operating \$ in Reserve	NA	NA	NA	NA	NA	NA
<b>Compliant with Policy?</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Operating Reserve Trend	NA	NA	NA	NA	NA	NA

**Looking ahead:** next fiscal year's operating cost covered by available reserve in ending fiscal year. The fund is a debt service fund and, as such, has no operating expense.

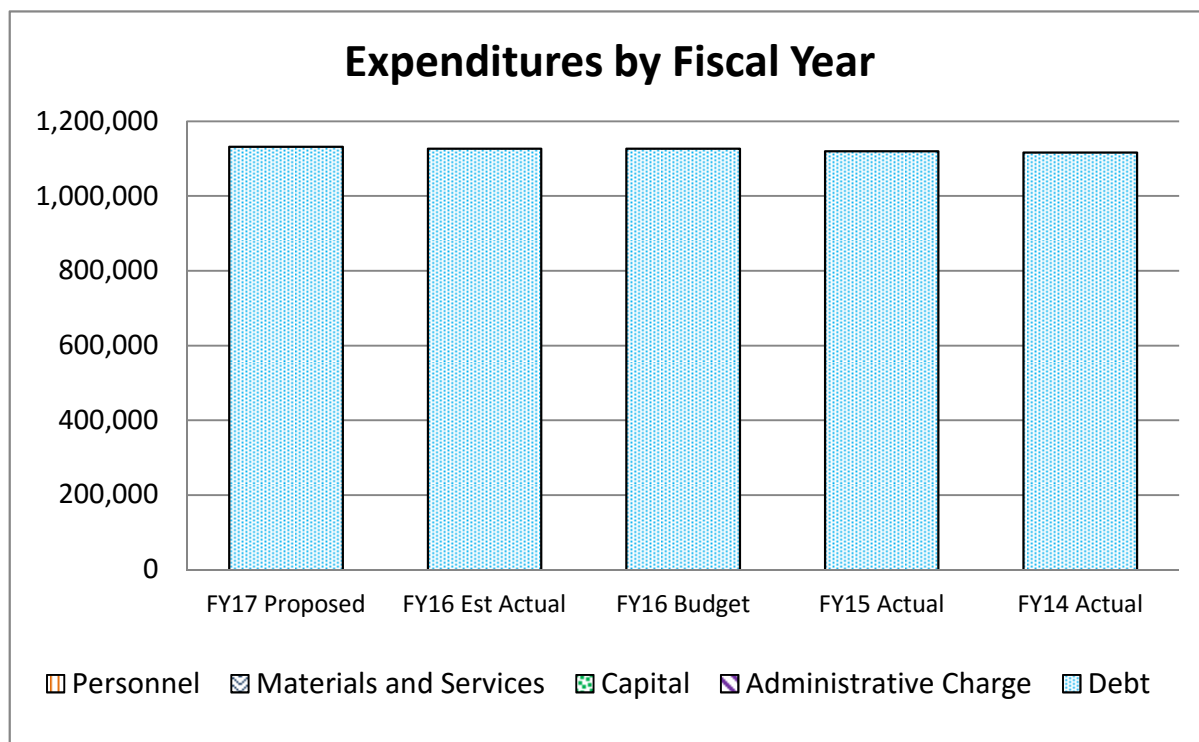
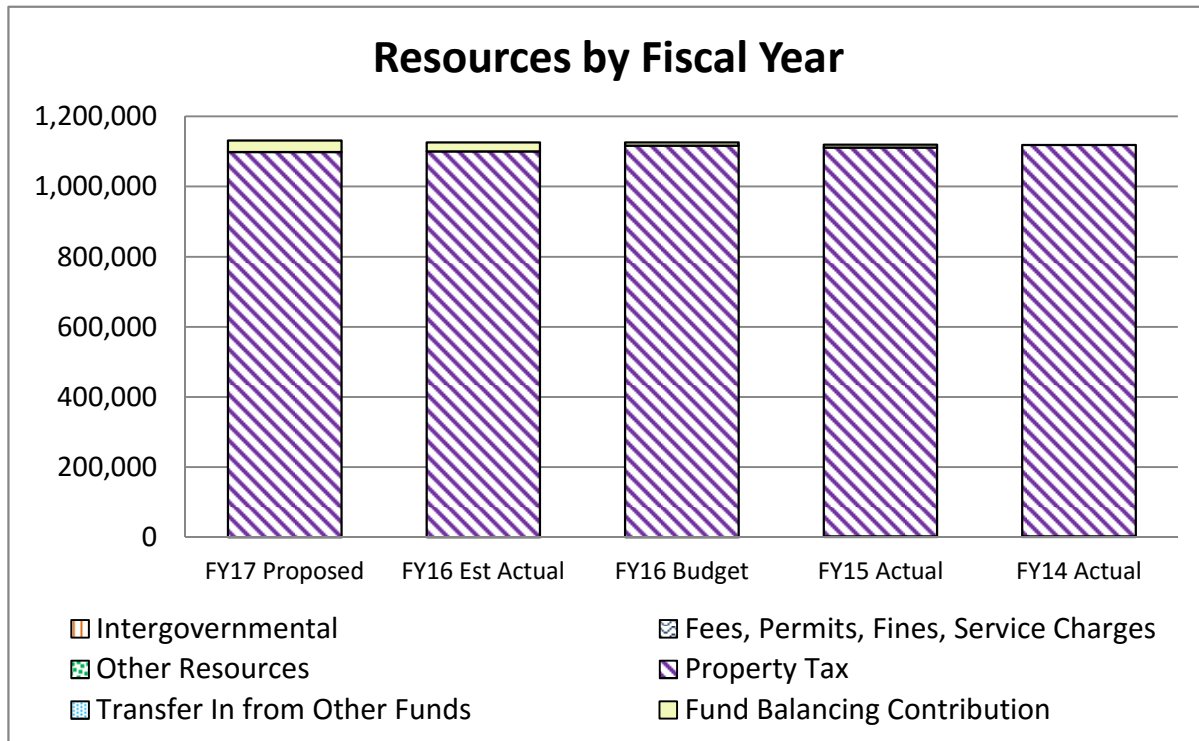
	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14	FY12 for 13
Months of Operating Cost	NA	NA	NA	NA	NA	NA

### Trend Lines: FY12 to FY17

for period, red is low point, green high point



## Resource and Expenditure Charts Jail Bond Fund



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

**FY17 Proposed Budget Detail Report**

Printed 3/31/2016

2014 Actual	2015 Actual	2016 Adopted	2016 YTD	Account	Description	2017 FTE	2017 Requested	2017 Proposed
<b>Jail Bond Debt Service Fund</b>								
<b>Revenue</b>								
					Restricted Fund Balance			
71,813	74,659	18,914	67,178	402-00-00-3004	Restricted Cash Bal	0.00	42,038	42,038
71,813	74,659	18,914	67,178		Restricted Fund Balance Totals:	0.00	42,038	42,038
					Other Resources (Restr)			
2,828	2,714	2,100	1,929	402-00-00-3020	Interest on Investments	0.00	2,000	2,000
2,828	2,714	2,100	1,929		Other Resources (Restr) Totals:	0.00	2,000	2,000
					Property Tax (Restr)			
1,046,899	1,041,130	1,070,575	1,052,142	402-00-00-3010	Property Taxes - Current	0.00	1,055,552	1,055,552
69,506	68,463	45,000	47,429	402-00-00-3015	Property Taxes - Prior Years	0.00	42,000	42,000
1,116,405	1,109,593	1,115,575	1,099,572		Property Tax (Restr) Totals:	0.00	1,097,552	1,097,552
<b>1,191,047</b>	<b>1,186,965</b>	<b>1,136,589</b>	<b>1,168,678</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,141,590</b>	<b>1,141,590</b>
<b>Expense</b>								
					Debt Service			
1,116,388	955,000	1,000,000	0	402-00-00-4550	Bond Principal	0.00	1,045,000	1,045,000
0	164,788	126,589	63,294	402-00-00-4551	Bond Interest	0.00	86,590	86,590
1,116,388	1,119,788	1,126,589	63,294		Debt Service Totals:	0.00	1,131,590	1,131,590
					Transfers			
0	0	0	0	402-00-00-5350	Interfund Loan Repayment	0.00	0	0
0	0	0	0		Transfers Totals:	0.00	0	0
					Ending Balances			
0	0	10,000	0	402-00-00-5501	Ending Cash Balance	0.00	10,000	10,000
0	0	10,000	0		Ending Balances Totals:	0.00	10,000	10,000
<b>1,116,388</b>	<b>1,119,788</b>	<b>1,136,589</b>	<b>63,294</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>1,141,590</b>	<b>1,141,590</b>
<b>1,191,047</b>	<b>1,186,965</b>	<b>1,136,589</b>	<b>1,168,678</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>1,141,590</b>	<b>1,141,590</b>
<b>1,116,388</b>	<b>1,119,788</b>	<b>1,136,589</b>	<b>63,294</b>		<b>FUND EXPENSES</b>	<b>0.00</b>	<b>1,141,590</b>	<b>1,141,590</b>
<b>74,659</b>	<b>67,178</b>	<b>0</b>	<b>1,105,384</b>		<b>Jail Bond Debt Service Fund Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

**Information for Assessor**  
**Jail Bond Debt Service Fund**  
**FY 2016-17**

	<b>Principal</b>	<b>Interest</b>	<b>Total Due</b>
Due 12/1/2016	0	43,295	43,295
Due 6/1/2017	1,045,000	43,295	1,088,295
Total Due	<u>1,045,000</u>	<u>86,590</u>	<u>1,131,590</u>
Total Payment Due			<u>1,131,590</u>
Beginning Cash Estimate			-42,038
Ending balance			10,000
Prior Year Taxes			-42,000
Less Investment Interest			-2,000
Taxes necessary to balance			<u>1,055,552</u>
Taxes not expected to be collected		7.0%	79,450
Total Tax Assessment for 2016-2017			<u><u>1,135,002</u></u>



# Columbia County Capital Outlays

Capital expenditures in FY2016-2017 are budgeted according to the definition as noted in our annual financial statements: an asset with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The following pages detail the General Fund and all other fund capital outlays as well as present a summary by fund of these expenditures.

## Impact of capital expenditures on operating budget

The “on going” capital investments in FY17 of \$580,000 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. Of the \$1.85 million planned outlays for FY17, only one will have the operating impact of adding expenditures: the CZ Trail work. With these improvements, additional park land will be brought into public use and park maintenance, safety and perhaps even law enforcement resources will be increased.

## Capital Improvement Plan Development

The County has long recognized that it lacks a formal and robust capital improvement program (CIP). In FY16, the County put out a request for proposal for consultants to assist the County in developing the tools, processes and financial analysis support that will result in a CIP that county staff can carry out in house in subsequent years. Funding for this work was not included in the FY17 budget but it was provisionally approved for FY18.

### Capital Expenditures Notes:

The **215 Unmet Needs Fund**, created to assist in the response to and recovery from the federally declared flood disaster of December 2007 in Vernonia, includes over \$20 million over

the course of seven budget years for the purchase and demolition of buildings (homes, schools, businesses, an electricity co-op and non-profits) within the flood plain and elevation and repair of structures in that community considered safe for continued residential or commercial use according to federal standards. The County will take title of land (the majority of which will be deeded over to the City of Vernonia) in the purchase and demolition portion of the work. These properties will be deed restricted for open space use in perpetuity; as such, the property ultimately has little financial value and, therefore, these outlays are not considered capital expenditures.

### FY17 Capital Outlays Schedule - General Fund

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Assessor	80,000		Assessment & Taxation Software Enhancements	Shared General Fund and State Assessment & Taxation Grant	Essential for service delivery mandate; has positive impact on productivity
Elections	6,750		OCVR Elections Software	General Fund	Essential for service delivery mandate
Elections		55,000	Ballot Tabulation Machine	Grant program	Will have positive impact on productivity; needed due to new motor voter registration law
Sheriff's Office		100,000	Replacement Vehicles	General Fund	Replacement of aging vehicles reduces cost of vehicle operation and improves safety
		10,000	Replacement Communications Equipment	General Fund	Replacement of aging equipment will allow the Sheriff's office to more reliably communicate both within its ranks and with other agencies
Surveyor		5,000	GIS software	General Fund	GIS software allows Surveyor to utilize the Assessor's system, adding efficiencies and reducing cost for both departments.
General County Infrastructure		230,688	Capital Systems Improvements	Loan	Remainder of excess Capital Improvements loan which will be spent on the roof and other needed capital projects
	25,000		Building Improvements	General Fund	Add security and safety enhancements to the Courthouse based on Safety Committee Building Inventory
IT	45,000		Computer Network Enhancements	General Fund	Essential to service delivery; Productivity improvements due to technological jumps made in the intervening period
		50,000	Move Server room	Funded from loan and reserve from prior years	Fire suppression system was deployed in server room; need more secure site for this critical system
<b>General Fund Total</b>	<b>156,750</b>	<b>450,688</b>	<b>607,438</b>		

### FY17 Capital Outlays Schedule - County Funds

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Roads		212,500	Gable Road Improvement*	City Match	Minor Arterial/collector street improvement.
		150,000	Tractor-Trailer	Road Fund	Replacement equipment for Road Dept fleet
	35,000		Pick Up Truck		
Parks		30,000	Shower Extension	Parks Fund	Finalize the shower project at Big Eddy Park
		100,000	Trail Enhancements**	Federal Grant	Crown Zellerback Trail between Vernonia and Scappoose
		20,000	Truck	Parks Fund	Replacement equipment for Parks Dept fleet
Transfer Station		15,000	Scales Software system	Transfer Station Fund	Software speed/reliability issue; new software to improve customer service turn around times and internal controls.
Court Security	10,000		Equipment Replacement	Security Fund	Essential for mandated security mission at Courthouse
Jail Operations		110,000	Capital Equipment	Jail Operations Levy	Essential for efficient jail operations mission in the County
		300,000	Building Improvements		
	5,000		Small Cap Equip		
		15,000	Capital Software		

Law Library	8,000	Library Collections	Library Fund	Essential for mandated legal resources mission in the County
Building Fund	24,000	Vehicle Replacement	Building Fund	Replacement equipment for Building Program fleet
Transit	322,602	Vehicle Replacement	ODOT Grants, match from community contrib and fares. Essential for the delivery of transit services to county residents.	
Footpath	65,674	CZ Trail Enhancements**	Crown Zellerback Trail between Vernonia and Scappoose	
	150,000	Gable Road Improvement*	Trail Fund State apportionment	Minor Arterial/collector street improvement.
	250,000	Trail and Path Development	Fund is in its entirety for capital investments in footpath and bicycle trail development	
<b>Other Funds Total</b>	<b>424,602</b>	<b>1,398,174</b>	<b>1,822,776</b>	
<b>County-wide Totals</b>	<b>581,352</b>	<b>1,848,862</b>	<b>2,430,214</b>	

\* Combined funding for Gable Road project allows work to move forward that otherwise would have been even more difficult to pay for

\*\* Combined funding for the CZ Trail project allows work to move forward that otherwise would have been even more difficult to pay for

## FY17 Capital Outlays Summary by Fund

<b>Fund</b>	<b>On Going</b>	<b>One-Time</b>	<b>Total</b>
100 General Fund	156,750	450,688	<b>607,438</b>
201 Roads	35,000	362,500	<b>397,500</b>
202 Parks	20,000	130,000	<b>150,000</b>
207 Transfer Station		15,000	<b>15,000</b>
211 Courthouse Security	10,000		<b>10,000</b>
213 Law Library	8,000		<b>8,000</b>
216 Transit Fund	322,602		<b>322,602</b>
217 Building Fund	24,000		<b>24,000</b>
220 Jail Operations Fund	5,000	425,000	<b>430,000</b>
301 Trails Fund		465,674	<b>465,674</b>
<b>Total</b>	<b>581,352</b>	<b>1,848,862</b>	<b>2,430,214</b>

## Columbia County FY2016-17 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 \$6,557,903,862.
3. One percent of borrowings has a value of \$65,579,039.
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, 2016, is \$2,135,000. This balance is within statutory limit. This bond is also a refunded bond.
5. The County has issued bonded indebtedness that is subject to the limit of 287A.105. \$5,957,222 in aggregate principal amount of borrowings is outstanding as of June 30, 2016. This balance is within the statutory limit.
6. The County has issued bonded indebtedness that is subject to ORS 238.694 in the amount of \$7,119,369 in aggregate principal amount outstanding as of June 30, 2016. 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 90% of it is still available.

The County is also well within the general obligation bond limit of 2% real market value: over 98% of that capacity is available.

For two of the County's eight borrowings, two have revenue streams that have created fund balance and the choice has been made to make pre-payments on those obligations:

1. Road Loan – paid for by tax increment financing for the Columbia County Development Agency urban renewal district
2. Transfer Station Loan – paid for by solid waste disposal rates paid by members of the community

In both cases, these excess payments have resulted in reducing the indebtedness terms by years as well as the total debt service to be paid.

The County has long recognized that it needs to add capacity in terms of debt analysis and, to that end, it issued an RFP in FY16 for a Municipal Advisor. The contract has been awarded and we anticipate moving quickly to analyze current debt, look for opportunities to retire more debt and match capital needs with the still relatively inexpensive cost of money.

The long term debt schedule for Columbia County follows.



# Columbia County Long Term Debt

Lender	Interest Rate	Total Loan	Total Principal Outstanding	Total Interest Outstanding	Total Payments Due
<b>As of June 30, 2016:</b>					
<b>Pension Bonds</b>					
Pers A & B	2-7.41%	4,394,484	3,764,369	2,724,908	6,489,277
Pers addl	4-5%	3,860,000	3,355,000	1,241,733	4,596,733
<b>Total not subject to any limit</b>		<b>8,254,484</b>	<b>7,119,369</b>	<b>3,966,641</b>	<b>11,086,010</b>
<b>Loans</b>					
City of St Helens	3.00%	100,000	59,885	10,390	70,275
OEDD SPWF - West Rainier Road	5.23%	410,000	211,181	64,370	275,551
OEDD SPWF - Port Westward Road	4.99%	5,746,893	2,543,021	295,145	2,838,166
OEDD - Solid Waste Transfer Station	4.97%	4,435,000	2,753,581	856,668	3,610,249
Courthouse Capital Improvements	3.75%	713,000	389,554	40,849	430,403
<b>Total subject to 1% RMV limit</b>		<b>11,404,893</b>	<b>5,957,222</b>	<b>1,267,422</b>	<b>7,224,644</b>
	<b>Percent RMV utilized</b>	<b>0.174%</b>	<b>0.091% Less than 1% = In compliance</b>		
	<b>59,621,817 Amount debt capacity remaining (1% RMV minus outstanding principal due)</b>				
<b>General Obligation Bond</b>					
Jail Refinancing	4-4.25%	8,365,000	2,135,000	130,188	2,265,188
<b>Total subject to 2% RMV limit</b>		<b>8,365,000</b>	<b>2,135,000</b>	<b>130,188</b>	<b>2,265,188</b>
	<b>Percent RMV utilized</b>	<b>0.128%</b>	<b>0.033% Less than 2% = In compliance</b>		
	<b>129,023,077 Amount debt capacity remaining (2% RMV minus outstanding principal due)</b>				
<b>Total Long Term Debt</b>		<b>28,024,377</b>	<b>15,211,591</b>	<b>5,364,251</b>	<b>20,575,842</b>

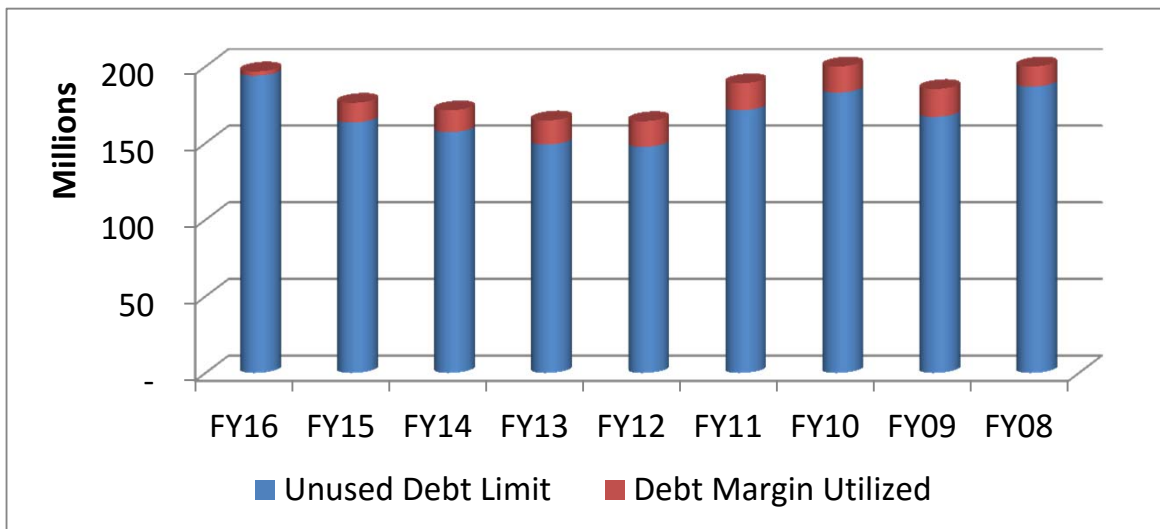
## Real Market Value FY16

6,557,903,862

# Long Term Debt Trend for Columbia County

Fiscal Year	Real Market Value	County Debt Limits			Debt at June 30		
		Debt Limit for General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)	Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	597,222	2,732,222
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
2007-08	6,817,268,184	136,345,364	68,172,682	204,518,046	9,040,000	8,631,793	17,671,793

Fiscal Year	Legal Debt Margin at June 30			Percentage of Debt Margin Utilized		
	General Obligation Bonds	Revenue Bonds and Other Debt	Total Unused Debt Limit	General Obligation Bonds	Revenue Bonds and Other Debt	Combined percentage
2015-16	129,023,077	64,981,817	194,004,894	1.6%	0.9%	1.4%
2014-15	114,386,170	49,072,130	163,458,300	2.7%	16.5%	7.3%
2013-14	110,146,783	47,013,101	157,159,884	3.6%	17.7%	8.3%
2012-13	104,846,485	44,253,315	149,099,800	4.6%	19.4%	9.5%
2011-12	103,659,578	43,880,497	147,540,074	5.4%	19.9%	10.2%
2010-11	119,267,304	52,137,470	171,404,774	5.3%	17.2%	9.3%
2009-10	126,347,959	56,702,492	183,050,451	5.6%	15.3%	8.8%
2008-09	115,347,876	51,792,210	167,140,085	6.6%	16.1%	9.8%
2007-08	127,305,364	59,540,889	186,846,253	6.6%	12.7%	8.6%



ORS 287A.105(1) provides a debt limit on revenue bonds and other debt or liabilities of 1% of the real market value of all taxable property within the County's boundaries. This legal limit became effective January 1, 2008 superceding ORS 287.053.

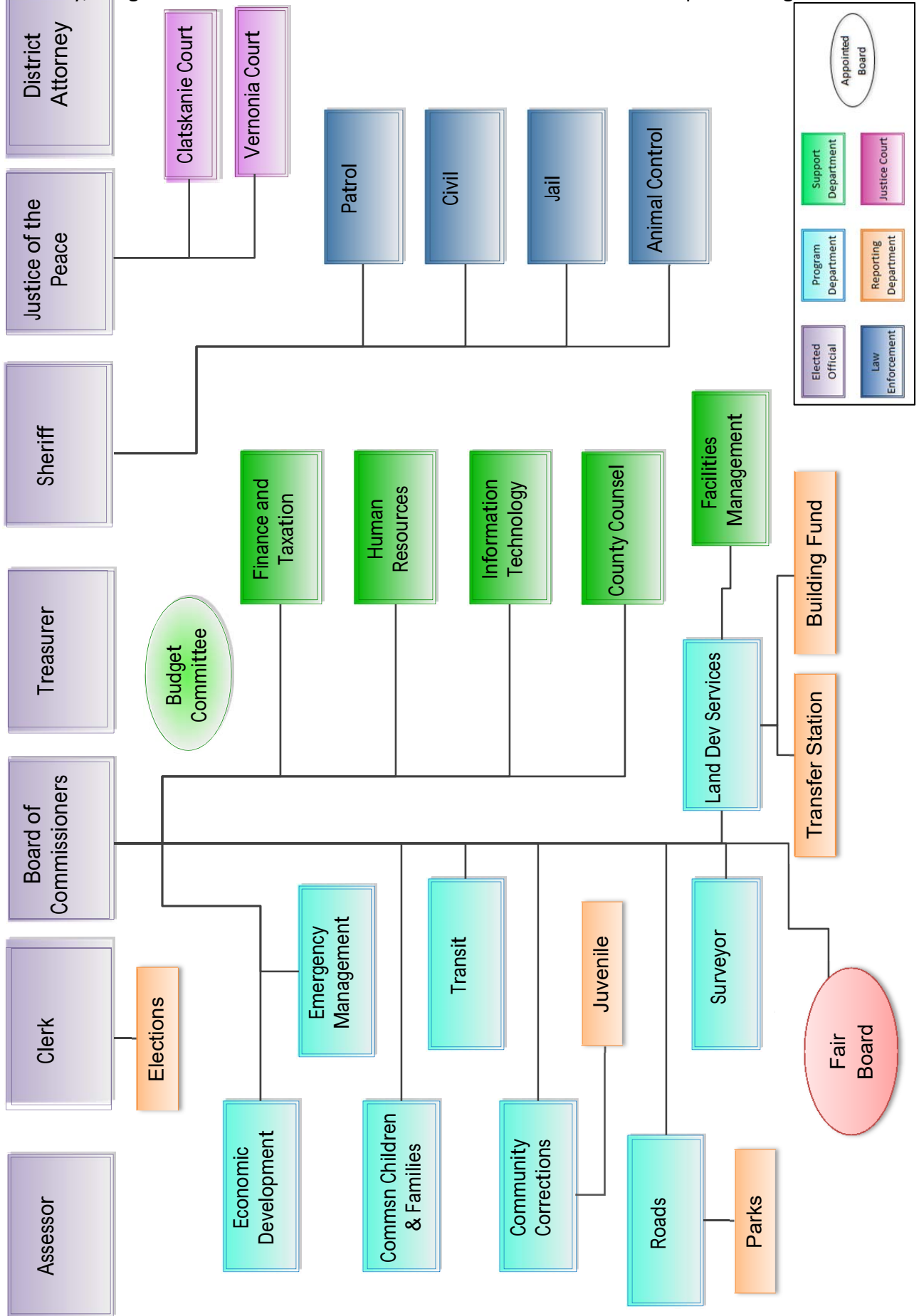
## **Section VII**

### **County Structure and Workforce**

Columbia County Organizational Chart	p. 415
Recommendation Compensation Committee	p. 416
Columbia County Budgeted Position History	p. 417
Portland Consumer Price Index	p. 426



# Columbia County Residents Elect the Following County Officials:



# Columbia County

Department of Human Resources

230 Strand St., St. Helens, Oregon 97051  
Phone: (503)397-3874 Fax: (503)366-3906  
www.co.columbia.or.us

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## Memo

**To:** Jennifer Cuellar, Finance Director  
**From:** Jean Ripa, Human Resources Director  
**Date:** March 7, 2016  
**Subject:** Compensation Committee Recommendation 2016

At their meeting today, the Elected Officials Compensation Committee (George Dunkel, Dennis Kenna and Dee Wooley) made the following recommendations regarding elected officials' salaries, with an effective date from July 1, 2016 to June 30, 2017:

-Commissioner, Assessor and Clerk: Eliminate furloughs effective July 1, 2016, resulting in a 3.08% increase in pay with no other increase in pay.

-Sheriff: Increase pay by cost of living of 1.2%.

-Justice of the Peace and Treasurer: No change

-District Attorney: Increase County supplement to \$1,400 per month.

Please let me know if you have any questions.

cc: Earl Fisher, County Commissioner  
Henry Heimuller, County Commissioner  
Tony Hyde, County Commissioner  
Sue Martin, County Assessor  
Betty Huser, County Clerk  
Jeff Dickerson, County Sheriff  
Steve Atchison, District Attorney  
Jennifer Cuellar, County Treasurer  
Wally Thompson, Justice of the Peace  
Compensation Committee

## Columbia County Budgeted Position History Summary

	Adopted	Adopted	Adopted	Adopted	Supplemental	Adopted	Proposed
Range	2010-11	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
<b>Function</b>							
General Government	50.99	44.22	40.86	42.45	46.87	48.23	54.61
Public Safety							
Sheriff - Officers	37.87	37.15	31.25	27.50	32.24	38.53	40.70
Sheriff - Civilians	10.45	8.96	7.54	6.98	8.64	7.60	9.20
Parole/Probation	14.57	13.78	14.07	13.30	12.15	12.15	12.91
Juvenile Justice	8.50	6.51	4.73	4.89	5.14	5.59	5.80
District Attorney	12.00	10.90	11.17	11.54	12.09	12.58	12.80
Justice Court	2.10	2.03	2.03	2.53	2.75	2.77	2.31
Emergency Management	3.00	2.28	1.80	2.70	1.91	1.94	2.00
Animal Control/Firing Range	3.45	2.73	1.98	1.00	1.00	1.00	1.00
Highways and Streets							
Engineering/Admin	5.50	5.50	5.00	5.00	5.00	5.00	5.00
Maintenance	20.00	20.00	18.00	16.00	18.00	16.50	16.50
Transfer Station/Solid Waste	4.95	3.63	1.59	1.59	0.93	1.19	1.70
Culture and Recreation							
Parks	4.45	4.30	4.90	3.00	3.00	2.50	2.42
Fair	1.00	0.53	0.00	0.00	0.00	0.00	0.00
Social Services/Health	1.37	1.54	1.62	1.28	0.40	0.14	0.10
Economic Development/Transit	2.00	3.90	3.40	1.00	1.49	1.43	3.33
<b>Total</b>	<b>182.20</b>	<b>167.96</b>	<b>149.94</b>	<b>140.76</b>	<b>151.61</b>	<b>157.15</b>	<b>170.38</b>
<b>Percent Change</b>	<b>3.1%</b>	<b>-7.8%</b>	<b>-10.7%</b>	<b>-6.1%</b>	<b>7.7%</b>	<b>3.7%</b>	<b>8.4%</b>
							<b>Percent Change since FY11 -6.5%</b>
<b>General Fund (no Jail)</b>	<b>92.66</b>	<b>83.43</b>	<b>76.17</b>	<b>73.83</b>	<b>78.47</b>	<b>81.52</b>	<b>88.88</b>
<b>Percent Change</b>	<b>32.7%</b>	<b>-10.0%</b>	<b>-8.7%</b>	<b>-3.1%</b>	<b>6.3%</b>	<b>3.9%</b>	<b>9.0%</b>
							<b>Percent Change since FY11 -4.1%</b>
<b>Other Funds (no Jail)</b>	<b>62.56</b>	<b>58.33</b>	<b>52.32</b>	<b>46.19</b>	<b>45.94</b>	<b>43.35</b>	<b>46.65</b>
<b>Percent Change</b>	<b>-2.2%</b>	<b>-6.8%</b>	<b>-10.3%</b>	<b>-11.7%</b>	<b>-0.5%</b>	<b>-5.7%</b>	<b>7.6%</b>
							<b>Percent Change since FY11 -25.4%</b>
<b>Jail Operations</b>	<b>26.98</b>	<b>26.20</b>	<b>21.45</b>	<b>20.74</b>	<b>27.20</b>	<b>32.28</b>	<b>34.85</b>
<b>Percent Change</b>	<b>10.5%</b>	<b>-2.9%</b>	<b>-18.1%</b>	<b>-3.3%</b>	<b>31.1%</b>	<b>18.7%</b>	<b>8.0%</b>
							<b>Percent Change since FY11 29.2%</b>

## Columbia County Budgeted Position History Detail

		Adopted	Adopted	Adopted	Adopted	Supplemental	Adopted	Proposed
	Range	2010-11	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
<b>GENERAL GOVERNMENT</b>								
<u>Board of Commissioners 100-01</u>								
Commissioners	EL	3.00	2.70	2.70	2.70	2.86	2.91	3.00
Board Secretary	E03	<u>0.90</u>	0.90	0.90	0.90	0.95	1.46	1.00
Clerk I	21	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.92</u>
<b>Total Department</b>		<b>3.90</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.82</b>	<b>4.37</b>	<b>4.92</b>
<u>Assessor 100-02</u>								
Assessor	EL	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Chief Cartographer	E05	1.00	0.90	0.90	0.90	0.95	0.00	0.00
Office Manager II	E04	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Sales Data Analyst	26	1.00	0.90	0.90	0.90	0.95	0.97	1.00
GIS Programmer-Cartographer	26	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Cartographer Drafter	25	1.00	0.90	0.00	0.00	0.00	0.00	0.00
Property Appraiser II	26	3.00	1.80	2.70	4.50	3.82	2.91	3.00
Property Appraiser I	25	2.00	2.70	1.80	0.00	0.95	1.94	3.00
Assessment Clerk III	23	0.00	0.00	0.00	0.90	0.95	1.94	1.00
Assessment Clerk II	22	2.00	1.80	1.80	0.90	0.95	1.97	0.00
Assessment Clerk I	21	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>
<b>Total Department</b>		<b>14.00</b>	<b>12.60</b>	<b>10.80</b>	<b>10.80</b>	<b>11.45</b>	<b>12.63</b>	<b>13.00</b>
<u>Tax Office 100-03</u>								
Director, Finance & Taxation	E08	0.20	0.18	0.18	0.09	0.05	0.05	0.05
Tax Collector	E05	0.00	0.00	0.00	0.00	0.00	0.83	0.75
Administrator	E04	0.00	0.00	0.00	0.05	0.05	0.00	0.00
Administrator, Tax & Grants	E02	0.50	0.45	0.50	0.58	0.75	0.00	0.00
Accountant I	23	0.35	0.14	0.05	0.05	0.05	0.05	0.05
Accounting Clerk II	20	0.00	0.00	0.00	0.72	0.87	0.78	0.05
Accounting Clerk I or PT help	20	<u>0.50</u>	<u>0.59</u>	<u>0.86</u>	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>	<u>0.75</u>
<b>Total Department</b>		<b>1.55</b>	<b>1.36</b>	<b>1.59</b>	<b>1.49</b>	<b>1.77</b>	<b>1.83</b>	<b>1.65</b>
<u>County Clerk 100-04</u>								
Personnel-County Clerk	EL	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Admin. Asst.	23	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Clerk I	20	<u>0.50</u>	<u>0.49</u>	<u>0.10</u>	<u>0.49</u>	<u>0.47</u>	<u>0.36</u>	<u>0.46</u>
<b>Total Department</b>		<b>2.50</b>	<b>2.29</b>	<b>1.90</b>	<b>2.29</b>	<b>2.38</b>	<b>2.30</b>	<b>2.46</b>



	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Adopted 2015-2016	Proposed 2016-2017
<u>Elections 100-05</u>								
Elections Supervisor	27	0.90	0.90	0.68	0.68	0.72	0.73	0.85
Part Time Help	NA	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.58</u>	<u>0.40</u>
<b>Total Department</b>		<b>1.40</b>	<b>1.40</b>	<b>1.18</b>	<b>1.18</b>	<b>1.22</b>	<b>1.31</b>	<b>1.25</b>
<u>Sheriff (Includes Animal Services) 100-06</u>								
Sheriff	EL	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Office Manager II	E03	0.50	0.45	0.50	0.50	0.43	0.25	0.25
Support Services Supervisor	25	0.00	0.00	0.00	0.00	0.00	0.50	0.50
Senior Civil Deputy	S125	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Deputy	S123	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Evidence Tech	NA	0.49	0.49	0.60	0.49	0.50	0.60	0.60
Civil Clerk	S122	1.00	0.90	0.50	0.50	1.00	0.00	0.60
PT Office Assistant	NA	0.00	0.90	0.98	0.00	0.00	0.00	0.00
Undersheriff	E06	0.50	0.44	0.25	0.25	0.25	0.50	0.50
Lieutenant	E05	0.00	0.00	0.00	0.75	0.75	0.55	0.00
Sergeant	S107	1.00	1.75	1.50	0.00	0.00	0.00	1.00
Deputy Sheriff	S103	9.00	7.00	7.00	5.00	5.00	5.50	6.10
Marine Lieutenant	E05	0.00	0.00	0.00	0.25	0.25	0.45	1.00
Marine Sergeant	S107	1.00	0.25	0.50	0.00	0.00	0.00	0.00
Marine Deputy Sheriff	S103	1.40	2.00	2.00	2.00	2.00	2.00	1.00
Animal Control Officer	24	1.00	0.90	1.00	1.00	1.00	1.00	1.00
Animal Care Specialist	NA	1.47	1.47	0.49	0.00	0.00	0.00	0.00
Kennel Worker	NA	0.49	0.20	0.49	0.00	0.00	0.00	0.00
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>(1.47)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>20.35</b>	<b>19.25</b>	<b>16.84</b>	<b>13.24</b>	<b>13.68</b>	<b>13.85</b>	<b>15.05</b>
<u>Jail 100-08 moved to 220 in FY15</u>								
Sheriff	EL	0.50	0.50	0.50	0.50			
Undersheriff	E06	0.50	0.50	0.75	0.75			
Jail Manager	E06	1.00	1.00	1.00	0.00			
Office Manager II	23	0.50	0.45	0.50	0.50			
Corrections Clerk - 128	S128	0.50	0.50	0.00	0.00			
Corrections Lieutenant	E05	0.00	0.00	0.00	2.00			
Corrections Sargeant	S137	4.00	3.00	5.00	0.00			
Corrections Nurse	S145	0.00	0.00	0.00	0.00			
Maintenance Mechanic II	25	0.00	0.00	0.00	0.00			
Corrections Deputy	S133	16.00	17.00	16.00	14.00			
Corrections Tech	S131	3.00	1.00	0.98	2.49			
CH Security & Transport Deputy	NA	0.98	2.25	1.70	0.50			
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>(4.98)</u>	<u>0.00</u>			
<b>Total Department</b>		<b>26.98</b>	<b>26.20</b>	<b>21.45</b>	<b>20.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

		Adopted	Adopted	Adopted	Adopted	Supplemental	Adopted	Proposed
	Range	2010-11	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
<u>Economic Development 100-09</u>								
Transit Program Admin	E05	1.00	0.45	0.23	0.25	0.25	0.50	0.50
Economic Development Director	E05	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>1.00</b>	<b>1.45</b>	<b>1.23</b>	<b>0.25</b>	<b>0.25</b>	<b>0.50</b>	<b>0.50</b>
<u>Surveyor 100-11</u>								
County Surveyor	E04	0.38	0.18	0.18	0.18	0.48	0.49	0.80
Deputy Surveyor	E04	0.20	0.27	0.00	0.00	0.00	0.00	0.00
Survey Technician	24	<u>0.50</u>	<u>0.45</u>	<u>0.27</u>	<u>0.24</u>	<u>0.13</u>	<u>0.23</u>	<u>0.00</u>
<b>Total Department</b>		<b>1.08</b>	<b>0.90</b>	<b>0.45</b>	<b>0.42</b>	<b>0.61</b>	<b>0.72</b>	<b>0.80</b>
<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	0.00	0.90	0.90	0.90	0.95	0.59	1.00
Deputy DA 2	E07	2.00	1.44	1.44	2.36	2.48	3.41	3.00
Deputy DA 1	EO5	2.30	1.53	1.80	0.90	0.95	0.97	1.00
Office Manager	E04	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Legal Secretary	24	2.70	2.43	2.43	2.78	2.89	2.74	2.80
Support Enforcement	25	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Child Support Enf Agent	22	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Victims Assist Coord	E01	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>	<u>0.97</u>	<u>1.00</u>
<b>Total Department</b>		<b>12.00</b>	<b>10.90</b>	<b>11.17</b>	<b>11.54</b>	<b>12.09</b>	<b>12.58</b>	<b>12.80</b>
<u>Justice Court 100-14</u>								
Justice of the Peace	NA	0.75	0.68	0.68	0.70	0.82	0.82	0.82
Justice Court Clerk	23	1.00	0.90	0.90	0.90	0.95	0.97	1.00
PT Justice Court Clerk	NA	<u>0.35</u>	<u>0.45</u>	<u>0.45</u>	<u>0.93</u>	<u>0.98</u>	<u>0.98</u>	<u>0.49</u>
<b>Total Department</b>		<b>2.10</b>	<b>2.03</b>	<b>2.03</b>	<b>2.53</b>	<b>2.75</b>	<b>2.77</b>	<b>2.31</b>
<u>Firing Range 100-15</u>								
Undersheriff	E06	0.00	0.06	0.00	0.00	0.00	0.00	0.00
Civil Clerk	S122	0.00	0.10	0.00	0.00	0.00	0.00	0.00
Rangemaster	NA	<u>0.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>0.49</b>	<b>0.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Adopted 2015-2016	Proposed 2016-2017
<u>Juvenile Department 100-18</u>								
Juvenile Director	E07	1.00	0.17	0.23	0.23	0.25	0.25	0.25
Juvenile Supervisor	EO5	0.00	0.00	0.90	0.90	0.95	0.97	1.00
Diversion Coordinator	21	0.25	0.20	0.20	0.25	0.25	0.00	0.55
Lead Juvenile PO	27	1.00	0.90	0.00	0.00	0.00	0.00	0.00
Juvenile Probation Officer III	25/26	1.00	0.90	0.45	0.90	1.91	2.91	0.00
Juvenile Probation Officer II	26	2.00	2.70	1.80	1.46	0.57	0.00	3.00
Secretary	23/24	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Office Specialist	21	1.00	0.49	0.00	0.00	0.00	0.00	0.00
Juvenile Counselor	25	1.00	0.00	0.00	0.00	0.00	0.00	0.00
PT Help	NA	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.49</u>	<u>0.00</u>
<b>Total Department</b>		<b>8.50</b>	<b>6.51</b>	<b>4.73</b>	<b>4.89</b>	<b>5.14</b>	<b>5.59</b>	<b>5.80</b>
<u>County Counsel 100-19</u>								
County Counsel	E10	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Of Counsel	NA	0.10	0.00	0.00	0.00	0.10	0.04	0.04
Assistant County Counsel	E07	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Paralegal/NatRes Admin	E04	1.00	0.90	0.90	0.00	0.00	0.00	0.92
Legal Assistant	24	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.81</u>	<u>0.86</u>	<u>0.87</u>	<u>1.00</u>
<b>Total Department</b>		<b>3.10</b>	<b>2.70</b>	<b>2.70</b>	<b>2.61</b>	<b>2.87</b>	<b>2.85</b>	<b>3.96</b>
<u>Veteran's Service 100-35 (outsourced CAT)</u>								
Total Department	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Public Health 100-36</u>								
Total Department	NA	0.00	0.00	0.00	0.00	0.10	0.10	0.10
<u>Emergency Services 100-44</u>								
EM Director	E05	1.00	0.90	0.90	0.90	0.95	0.97	1.00
HSEM Coordinator	24	1.00	0.48	0.90	0.90	0.95	0.97	1.00
UASI Grant Coordinator	24	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>3.00</b>	<b>2.28</b>	<b>1.80</b>	<b>2.70</b>	<b>1.91</b>	<b>1.94</b>	<b>2.00</b>
<u>Finance/Purchasing/PR 100-45</u>								
Director, Finance and Taxation	E08	0.80	0.72	0.72	0.81	0.91	0.92	0.95
Tax Collector	E05	0.00	0.00	0.00	0.00	0.00	0.15	0.25
Finance Administrator	E03	0.50	1.35	1.76	1.12	1.19	0.97	1.00
Finance Administrator CCDA	E02	0.00	0.00	0.00	0.50	0.91	0.00	0.00
Accountant I	23	1.15	0.77	0.86	0.86	0.91	0.92	0.95
Purchasing Coordinator	24	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounting Tech	26		0.00	0.00	0.00	0.00	0.00	0.92
Accounting Clerk II	21	0.00	0.00	0.00	1.08	1.15	1.17	0.95
Accounting Clerk I	20	<u>0.50</u>	<u>1.22</u>	<u>0.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>
<b>Total Department</b>		<b>4.95</b>	<b>4.06</b>	<b>4.29</b>	<b>4.37</b>	<b>5.06</b>	<b>4.13</b>	<b>5.27</b>

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Adopted 2015-2016	Proposed 2016-2017
<u>Land Development Services 100-49</u>								
LDS Director	E07	0.50	0.45	0.45	0.45	0.57	0.68	0.70
Office Manager (CBA)	26	1.00	0.90	0.90	0.90	0.95	0.97	1.00
LDS Secretary	22	0.00	0.24	0.49	0.49	0.38	0.40	0.40
Planning Division Manager	E05	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Planner I	25	0.00	0.00	0.00	0.90	0.95	0.97	0.00
Planner II	26	2.00	1.80	0.90	0.00	0.40	0.00	1.98
Environmental Services Specialist	27	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Code Enforcement Officer	25	0.00	0.63	0.63	0.63	0.58	0.69	0.70
Building Services Manager	E06	0.25	0.23	0.45	0.40	0.48	0.97	1.00
Permit Specialist	23	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Mechanic I	23	1.00	0.45	0.68	0.68	0.95	1.00	0.00
Maintenance Mechanic II	24	0.00	0.00	0.00	0.00	0.00	0.00	2.82
Maintenance Mechanic III	25	<u>1.00</u>	<u>1.35</u>	<u>1.58</u>	<u>1.58</u>	<u>1.91</u>	<u>1.84</u>	<u>1.00</u>
<b>Total Department</b>		<b>8.25</b>	<b>7.85</b>	<b>7.88</b>	<b>7.83</b>	<b>9.08</b>	<b>9.46</b>	<b>11.60</b>
<u>Information Technology 100-50</u>								
Administrator	E05	0.00	0.00	0.00	0.00	0.00	0.00	0.92
Computer Tech Senior	27	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Computer Tech II	26	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Computer Tech I	25	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Temp Help	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.26</u>	<u>0.00</u>
<b>Total Department</b>		<b>3.00</b>	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>	<b>2.86</b>	<b>3.17</b>	<b>3.92</b>
<u>Human Resources 100-60</u>								
Director, HR & IT	E08	1.00	0.90	0.90	0.90	0.95	0.97	1.00
Office Specialist	21	<u>0.49</u>	<u>0.49</u>	<u>0.38</u>	<u>0.49</u>	<u>0.49</u>	<u>0.46</u>	<u>0.49</u>
<b>Total Department</b>		<b>1.49</b>	<b>1.39</b>	<b>1.28</b>	<b>1.39</b>	<b>1.44</b>	<b>1.43</b>	<b>1.49</b>
<b>TOTAL GENERAL FUND</b>		<b>119.64</b>	<b>109.63</b>	<b>97.62</b>	<b>94.57</b>	<b>78.47</b>	<b>81.52</b>	<b>88.88</b>
		<b>6.2%</b>	<b>-8.4%</b>	<b>-11.0%</b>	<b>-3.1%</b>	<b>-17.0%</b>	<b>-13.8%</b>	<b>13.3%</b>

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Adopted 2015-2016	Proposed 2016-2017
<b><u>Road Department 201</u></b>								
Director, Public Works	E09	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director, Public Works	E05	0.50	0.50	0.00	0.00	0.00	0.00	0.00
Engineering Coordinator	27	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Intern	26	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Manager	26	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	21	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Transportation Planner	27	1.00	1.00	1.00	1.00	1.00	1.00	1.00
District Supervisor	27	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Crew Leadworker	24	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Weighmaster	23	0.00	0.00	0.00	0.00	0.00	0.50	0.50
Sign Maintenance Worker	23	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Road Maintenance Worker II	23	4.00	4.00	3.00	3.00	3.00	5.00	5.00
Road Maintenance Worker I	22	8.00	8.00	7.00	6.00	7.00	4.00	4.00
Supervisor, Mechanic	25	1.00	1.00	1.00	0.00	1.00	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>
<b>Total Department</b>		<b>25.50</b>	<b>25.50</b>	<b>23.00</b>	<b>21.00</b>	<b>23.00</b>	<b>21.50</b>	<b>21.50</b>
<b><u>Parks 202</u></b>								
Assistant Director, Public Works	E05	0.50	0.50	0.75	1.00	1.00	0.50	0.42
Department Secretary	23	0.80	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker II	22	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Host	NA	2.15	1.80	2.15	0.00	0.00	0.00	0.00
<b>Total Department</b>		<b>4.45</b>	<b>4.30</b>	<b>4.90</b>	<b>3.00</b>	<b>3.00</b>	<b>2.50</b>	<b>2.42</b>
<b><u>Community Corrections 203</u></b>								
Director	E07	1.00	1.00	0.75	0.75	0.75	0.75	0.75
Probation Supervisor	E05		0.00	0.00	0.00	0.00	0.00	1.00
Probation Officer I	P1	3.00	5.00	0.99	0.00	1.00	1.00	3.00
A & D Eval. Spec	NA	0.49	0.49	0.49	0.45	0.10	0.10	0.00
Probation Officer II	P2	4.00	1.00	5.00	6.00	4.00	4.00	3.00
Split Juv/Cmty Crctns PO	27	0.00	0.00	0.45	0.00	0.00	0.00	0.00
Office Manager	E04	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Clerical Specialist	22	0.49	0.33	0.33	0.33	0.33	0.60	0.00
Lead Probation Officer	27	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Program Coordinator	24/21	0.00	0.00	0.00	0.00	0.00	1.00	1.70
Work Crew Supervisor	24	1.60	1.98	1.98	1.69	1.89	1.61	1.46
Dept. Secretary	22	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Office Specialist	21	1.00	1.00	0.00	0.00	0.00	0.00	1.00
Office Assistant	NA	0.50	0.49	0.49	0.49	0.49	0.49	1.00
Temp Help	NA	<u>0.49</u>	<u>0.49</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.00</u>
<b>Total Department</b>		<b>14.57</b>	<b>13.78</b>	<b>14.07</b>	<b>13.30</b>	<b>12.15</b>	<b>12.15</b>	<b>12.91</b>

		Adopted	Adopted	Adopted	Adopted	Supplemental	Adopted	Proposed
	Range	2010-11	2011-12	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
<u>Fairboard Fund 204</u>								
Fair Administrator	E04	<u>1.00</u>	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>1.00</b>	<b>0.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>Commission on Children &amp; Family 205</u>								
CCCCF Director	E05	1.00	1.00	1.00	1.00	0.30	0.04	0.00
Fiscal Assistant	23	0.37	0.37	0.49	0.28	0.00	0.00	0.00
Program Coordinator	NA	<u>0.00</u>	<u>0.17</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>1.37</b>	<b>1.54</b>	<b>1.62</b>	<b>1.28</b>	<b>0.30</b>	<b>0.04</b>	<b>0.00</b>
<u>Solid Waste Transfer Station 207</u>								
LDS Director	E07	0.20	0.18	0.18	0.18	0.10	0.10	0.10
Building Services Manager	E06	0.50	0.45	0.00	0.00	0.00	0.00	0.00
Solid Waste Program Administrator	24	1.00	0.90	0.00	0.00	0.00	0.49	1.00
Recycle Center Supervisor	23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	25	1.00	0.27	0.27	0.27	0.29	0.30	0.30
Maintenance Mechanic II	25	0.00	0.45	0.23	0.23	0.05	0.05	0.05
Maintenance Mechanic I	23	1.00	0.45	0.23	0.23	0.05	0.05	0.05
Permit Specialist	23	1.25	0.68	0.68	0.68	0.20	0.20	0.20
LDS Secretary	22	<u>0.00</u>	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.24</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>4.95</b>	<b>3.63</b>	<b>1.59</b>	<b>1.59</b>	<b>0.93</b>	<b>1.19</b>	<b>1.70</b>
<u>Corner Preservation Fund 209</u>								
County Surveyor	E04	0.80	0.36	0.72	0.72	0.48	0.49	0.20
Deputy Surveyor	E04	0.62	0.63	0.00	0.00	0.00	0.00	0.00
Survey Technician	24	<u>0.50</u>	<u>0.45</u>	<u>0.63</u>	<u>0.25</u>	<u>0.15</u>	<u>0.06</u>	<u>0.00</u>
<b>Total Department</b>		<b>1.92</b>	<b>1.44</b>	<b>1.35</b>	<b>0.97</b>	<b>0.63</b>	<b>0.55</b>	<b>0.20</b>
<u>Inmate Benefit Expense Fund 210</u>								
Corrections Clerk -128	S122	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>Columbia County Rider 216</u>								
Transit Program Coordinator	E04	1.00	1.00	0.49	0.00	1.00	0.50	0.50
Transit Program Administrator	E05	0.00	0.45	0.68	0.75	0.24	0.43	1.00
Transit Acctg Clerk	21	0.00	0.00	0.00	0.00	0.00	0.00	1.33
Transit Coordinator	E04	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Department</b>		<b>1.00</b>	<b>2.45</b>	<b>2.17</b>	<b>0.75</b>	<b>1.24</b>	<b>0.93</b>	<b>2.83</b>

	Range	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Supplemental 2014-2015	Adopted 2015-2016	Proposed 2016-2017
<b><u>Building Services Fund 217</u></b>								
LDS Director	E07	0.20	0.18	0.18	0.18	0.19	0.20	0.20
Building Services Manager	E10	0.25	0.23	0.45	0.41	0.48	0.00	0.00
Bldg Inspection Supervisor	28	0.70	0.63	0.63	0.63	0.67	0.68	0.70
Inspector II	27	0.00	0.00	0.49	0.49	0.95	0.97	1.00
Inspector I	27	3.00	0.90	0.05	0.00	0.00	0.48	0.49
Plans Examiner II	26	1.00	0.90	0.00	0.00	0.49	0.49	1.00
Permit Specialist	23	1.25	0.68	0.68	0.68	0.72	0.00	0.00
LDS Secretary	22	0.00	0.00	0.00	0.00	0.58	0.59	0.60
LDS Director (electrical)	E07	0.10	0.09	0.09	0.09	0.10	0.00	0.00
Bldg Inspection Supervisor	28	0.30	0.27	0.27	0.27	0.27	0.30	0.30
Electrical Inspector	27	0.25	0.20	0.05	0.10	0.00	0.00	0.00
Inspector II	27	0.00	0.25	0.00	0.72	0.00	0.00	0.00
Inspector I	27	0.00	0.10	0.00	0.00	0.00	0.00	0.00
Permit Specialist	23	<u>0.25</u>	<u>0.23</u>	<u>0.23</u>	<u>0.23</u>	<u>0.24</u>	<u>0.78</u>	<u>0.80</u>
<b>Total Department</b>		<b>7.30</b>	<b>4.66</b>	<b>3.12</b>	<b>3.80</b>	<b>4.69</b>	<b>4.49</b>	<b>5.09</b>
<b><u>Jail moved to Fund 220 in FY15</u></b>								
Sheriff	EL					0.50	0.50	0.50
Undersheriff	E06					0.75	0.50	0.50
Jail Captain	E06					1.00	1.00	1.00
Office Manager II	E03					0.57	0.75	0.75
Support Services Supervisor	25					0.14	0.50	0.50
Corrections Clerk - 128	S128					1.00	1.00	3.00
Corrections Lieutenant	E05					2.75	2.75	2.50
Corrections Sargeant	S137					0.00	1.00	1.00
Corrections Nurse	S145					0.00	0.00	0.00
Corrections Deputy	S133					16.00	20.58	21.90
Corrections Tech	S131					3.00	2.00	1.00
CH Security & Transport Deputy	NA					<u>1.49</u>	<u>1.70</u>	<u>2.20</u>
<b>Total Department</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27.20</b>	<b>32.28</b>	<b>34.85</b>
<b>TOTAL OTHER FUNDS</b>		<b>62.56</b>	<b>58.33</b>	<b>52.32</b>	<b>46.19</b>	<b>73.14</b>	<b>75.63</b>	<b>81.50</b>
<b>GRAND TOTAL</b>		<b>182.20</b>	<b>167.96</b>	<b>149.94</b>	<b>140.76</b>	<b>151.61</b>	<b>157.15</b>	<b>170.38</b>
<b>Change from Prior Year</b>		<b>3.1%</b>	<b>-7.8%</b>	<b>-10.7%</b>	<b>-6.1%</b>	<b>7.7%</b>	<b>11.6%</b>	<b>12.4%</b>

U.S. DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS  
 Western Information Office, 90 7th St., Suite 14-100, San Francisco, CA 94103  
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01/19/16

PORTLAND-SALEM  
 Consumer Price Index, All Items, 1982=100 for All Urban Consumers (CPI-U)

YEAR	SEMI-ANNUAL AVERAGE		ANNUAL AVERAGE	OVER-THE-YEAR PERCENT CHANGE			ANNUAL AVERAGE
	1st Half	2nd Half		YEAR	1st Half	2nd Half	
1988	113.6	115.9	114.7	1988	3.4	3.6	3.4
1989	119.3	121.6	120.4	1989	5.0	4.9	5.0
1990	124.9	129.8	127.4	1990	4.7	6.7	5.8
1991	132.8	135.1	133.9	1991	6.3	4.1	5.1
1992	138.8	140.9	139.8	1992	4.5	4.3	4.4
1993	143.6	145.8	144.7	1993	3.5	3.5	3.5
1994	147.7	150.1	148.9	1994	2.9	2.9	2.9
1995	152.5	153.9	153.2	1995	3.2	2.5	2.9
1996	157.2	160.0	156.6	1996	3.1	4.0	3.5
1997	162.6	165.5	164.0	1997	3.4	3.4	3.4
1998	166.1	168.1	167.1	1998	2.2	1.6	1.9
1999	170.8	174.4	172.6	1999	2.8	3.7	3.3
2000	176.4	179.5	178.0	2000	3.3	2.9	3.1
2001	181.2	183.6	182.4	2001	2.7	2.3	2.5
2002	183.5	184.0	183.8	2002	1.3	0.2	0.8
2003	186.0	186.5	186.3	2003	1.4	1.4	1.4
2004	189.8	192.5	191.1	2004	2.0	3.2	2.6
2005	194.5	197.5	196.0	2005	2.5	2.6	2.6
2006	199.8	202.5	201.1	2006	2.7	2.5	2.6
2007	206.653	210.460	208.556	2007	3.4	3.9	3.7
2008	214.619	216.159	215.389	2008	3.9	2.7	3.3
2009	214.102	217.191	215.647	2009	-0.2	0.5	0.1
2010	217.508	219.179	218.344	2010	1.6	0.9	1.3
2011	223.105	226.077	224.590	2011	2.6	3.1	2.9
2012	228.746	230.811	229.779	2012	2.5	2.1	2.3
2013	233.735	237.322	235.528	2013	2.2	2.8	2.5
2014	239.751	242.679	241.215	2014	2.6	2.3	2.4
2015	242.976	245.405	244.190	2015	1.3	1.1	1.2

Table of over-the-year percent increases. An entry for 2nd-Half 2005 indicates the percentage increase from 2nd-Half 2004 to 2nd-Half 2005 (in this example 2.6 percent).



## Section VIII

### Reference Documents

Columbia County Financial Policies	P. 427
Administrative Allocation Detail	p. 448
Glossary	p. 486



# Columbia County Finance Policies

## General Statement on Financial Management

Columbia County will conduct its financial affairs according to Generally Accepted Accounting Practices (GAAP) as defined by the national Governmental Accounting Standards Board (GASB), except where those standards conflict with the Laws or Constitution of the State of Oregon.

These standards apply to all funds, trusts or special districts for which the County has fiduciary or operational responsibilities.

Columbia County and its employees will conduct the County's financial affairs with professionalism and candor befitting responsible democratic government. Employees are to remember that they are using public funds when conducting County business. Employees should receive no personal gain other than Board approved compensation and reimbursement for approved expenditures.

- § To encourage public participation and understanding a reasonable number of proposed and approved budget documents will be available for public review at no cost.
- § Proposed budget documents will be made available by the Department of Finance and Taxation.
- § Adopted budget documents will be made available for reference through the public libraries located in the county, and for loan on a short-term basis from the Department of Finance and Taxation as outlined in the County's fee schedule.
- § Adopted budget documents will be provided to the public by the Department of Finance and Taxation for the fee established by the Board of County Commissioners.

Within 30 days of the end of each fiscal quarter, the staff of the Department of Finance and Taxation will prepare a report to the Board of County Commissioners, to inform the Board on the state of the budget and the general financial condition of the County and the special districts for which it is responsible. These quarterly reports will include the information required by ORS 294.085 in July and January.

*Note: the Financial Management Statement is scheduled for review during the summer of 2016 and is expected to be considerably updated by the end of FY17.*

## Financial Organization

### Purpose Statement:

*These policies are the County's guide to its financial and budgetary structure, its philosophy and its presentation to the public, Budget Committee and the Board of County Commissioners.*

The County will establish new funds only by resolution of the Board of County Commissioners. Each resolution shall state the purpose of the fund, its basis of accounting, and the disposition of assets upon dissolution of the fund. Unless required by law or enabling resolution, all assets of dissolved funds shall be transferred to the General Fund. Elimination of funds shall be by order as required in ORS 294.475.

In accordance with GAAP, the County will minimize the number of active funds as feasible. Services will be classified within the appropriate department in the General Fund unless otherwise required by law or agreement.

The appropriation resolution shall adopt the annual budget in lump sum by fund by department.

The budget and finance structure shall provide for adequate segregation of programs or services financed in whole or part by dedicated revenues.

The County budget shall use the summary categories of General Revenue, Fees for Services and Designated for Specific Purpose for revenues; Personal Services, Materials & Services, Capital Outlay, Debt Service, Contingencies, and Other for expenditures. All accounts shall be assigned to the appropriate summary category through the chart of accounts.

The Department of Finance and Taxation shall establish and maintain a Chart of Accounts listing funds, departments, categories, and object codes. Specific account numbers shall be assigned only by Director of Finance and Taxation or designee in order to maintain consistency in the chart of accounts.

*Note: the Financial Organization Policy is scheduled for review during the summer of 2016 and is expected to be considerably updated by the end of FY17.*

## Accounting and Auditing

### Purpose Statement:

*Statements of internal accounting policy inform budget managers and the public of the standards on which the County operates.*

The County will establish and maintain high standards of accounting practices. The accounting policies of Columbia County will conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. Interim reports and records will be prepared and maintained on the budgetary basis prescribed by state law and will be adjusted to GAAP for financial reporting purposes.

The County will comply with Generally Accepted Accounting Principles and state laws in the development and use of cost accounting systems for operations and capital improvements cost reporting.

An independent public accounting firm will conduct an annual financial audit and will publicly issue its opinion. This firm shall be selected every five years on the basis of a competitive RFP process.

The County will maintain an accounting system which will record and report an inventory of all County owned fixed assets.

A fixed asset is defined as an item of tangible property of a more or less permanent nature. Only fixed assets of more than \$5,000 of value will be specifically tracked and reported for purposes of the annual audit. For property control purposes, County departments are encouraged to track property of lesser value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

*Note: the Accounting and Auditing Policy is scheduled for review during the summer of 2016 and is expected to be considerably updated by the end of FY17.*

## 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.

*Note: the Cost Recovery Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.*

## Capital Outlay & Capital Improvements

### Purpose Statement:

*These policies will assist the County in the classification of capital outlays, accounting for fixed assets, and provide the basis for development of an annual Capital Improvement Plan.*

The budget category of Capital Outlay shall be used to budget for purchases of equipment or improvements to real or personal property having a cost greater than \$5,000 and a useful life of more than two years, excluding normal maintenance parts purchased for existing equipment or property.

A capital improvement is defined as an improvement to real property which maintains or enhances the value of the asset.

The County will maintain its assets at a level adequate to protect capital investment and to minimize future maintenance or replacement costs.

The County will make all capital improvements in accordance with an adopted five (5) year plan for capital improvements and update it annually. The plan shall list in detail a three year funding plan which will be fully incorporated into County budget projections. The County will adopt an annual capital budget based on the multi-year Capital Improvement Plan.

The Board of County Commissioners will appoint a Capital Improvements Committee to develop the Capital Improvement Plan, and recommend changes to the Board as a part of the annual budget process. The Committee will include the Director of Finance and Taxation, Director of General Services, Director of Public Works, and others as deemed appropriate by the Board. The Committee will be responsible for developing process and procedures for project approval and management. The Committee will work with department heads who will be affected by the proposed project.

The Capital Improvement plan will include the following:

- a. The Capital Improvement Plan will detail by project all improvements to real property costing over \$5,000 during the period of the plan. Projects of a lesser dollar amount may be included in the plan at the discretion of the Board upon recommendation of the Capital Improvements Committee.
- b. Equipment with a single item or project value exceeding \$5,000 (\$50,000 for road and bridge projects) will be included in the Capital Improvement Plan. Examples of equipment to be included are vehicles, road machinery equipment, computer systems, office furnishings and equipment.
- c. The estimated cost and potential funding sources for each capital project will be

in the Capital Improvement Plan.

- d. The County will integrate the Capital Improvement Plan with development of the operating budget. Future operating costs associated with capital improvements will be estimated and incorporated into operating budget forecasts.
- e. General Fund support of the Capital Improvement Plan will be determined annually during the budget process. Allocations will be consistent with policies on the use of fund balance, current revenues, and spending priorities as established by the Board of County Commissioners.
- f. It is the intent of the County that the full cost of a project, including direct and indirect costs, will be reported in the Capital Improvement Plan, and recorded in the County's accounting records.

The General Services Director will be responsible for managing all construction projects involving County facilities with the exception of road construction projects 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."

*Note: the Capital Improvement Policy is scheduled for review during the summer of 2017 and is expected to be considerably updated by the end of FY18.*

## Debt

### Purpose Statement:

*The County may use various forms of debt for working capital, or for financing equipment or capital improvements. These policies establish the basis on which the issuance of debt will be evaluated by the governing body and the public.*

A policy of full and complete disclosure will be strictly maintained in all communications and interactions with financial institutions, and debt rating agencies.

The County will use long term debt to finance those desirable capital improvements which can not be financed from current operating revenues.

Debt scheduled to be retired with current operating revenues will be incurred only after including debt service payments and operating cost of improvements into budget projections. When borrowing working capital for operating funds, the County will repay all principal and interest within the fiscal year in which the obligation is incurred.

When leasing agreements are considered, the full principal and interest cost through maturity will be disclosed and included in projections of future fiscal capacity. A proposal to lease equipment will include a lease versus buy or lease versus lease/purchase analysis. A decision to lease will include these elements of analysis:

- § The County is not likely to use the item after the lease period, or beyond the duration of a specific project.
- § Acquisition through purchase could preclude the possibility of taking immediate advantage of near term technological progress.
- § Acquisition is justified by a pressing necessity but there are not sufficient dollars available for outright purchase.
- § Lease or lease/purchase is the least cost option based on life cycle costing principles, and costs of alternative financing methods.

The County will not schedule debt payments for a period longer than the expected useful life of the equipment or improvement to be purchased.

The County will keep the maturity of general obligation and revenue bond issues to 20 years or less.

For long term debt required to be reported in a debt service fund, in addition to the annual amount required for the payment of current principal and interest due, the County may maintain a reserve or unappropriated fund balance account in an amount equal to at least one and not more than two years worth of principal and interest payment. In the case of a new issue, this amount may be established over a period not to exceed 3 years.

Total outstanding debt of all kinds will not exceed 2% of the total County assessed value.

*Note: the Debt Policy is scheduled for review during the summer of 2016 and is expected to be considerably updated by the end of FY17.*

## Inter-Fund Transfers & Loans

### Purpose Statement:

*The management of inter-fund transactions influences the fiscal positions of the funds involved. These policies inform department heads and staff on what basis they can expect to receive resources from other funds. This will result in improved financial and project coordination and planning.*

Budgeted resource transfers from the General Fund to operating funds will be disbursed on the basis of one-twelfth of the budgeted amount monthly, except where: 1) fiscal needs of the receiving fund require an accelerated schedule to meet cash needs or project schedules, or 2) the revenue is received by the General Fund in the form of a lump-sum distribution from an outside source (i.e. State Timber Revenue). Accelerated payments require the approval of the Director of Finance and Taxation who will consider the cash flow requirements of both funds before approving the accelerated payments.

Budgeted resource transfers to non-operating funds will be executed based on the needs of the receiving fund as required by projects to be funded. In general, transfers will occur as late as possible in the fiscal year.

In general and in order to manage General Fund cash flow, transfers from the General Fund will not be executed in the first three months of each fiscal year. Disbursements from a receiving fund and transfers into that fund will be coordinated to avoid fund deficits.

When a surplus remains after completion of a project in a capital improvement fund, the surplus will become part of fund balance. Unattached fund balance is available for allocation to another project in the same or following year. If the fund balance is not otherwise dedicated it is available for any purpose, including transfer to the General Fund or other fund as determined by the Board of County Commissioners and as allowed by Oregon Local Budget Law.

Inter-fund loans may be made, in accordance with state law, to address short term cash deficiencies or the purchase of goods. Inter-fund loans shall be repaid in full no later than the end of the fiscal year following the one in which the loan was authorized and executed. (See ORS 294.460).

A County fund which has interest credited to it shall pay interest on inter-fund loans at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval. Simple interest will be computed from the day of transfer to day of return.

When allowed by law, the County may loan funds to special districts and other qualified organizations. Interest shall be charged on the loan at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval, plus 2% for administration.

The County will exercise its prerogative to be a prudent investor. It will examine the financial capacity of organizations to repay a loan, secure collateral when appropriate, and carefully consider the public policy impact of any loan.

It is not the purpose of the County to compete with private institutions to loan money for public purposes. The County will only consider such loans when no other financial options are feasible, and the County has the financial capacity to provide funds without jeopardizing current or future service delivery.

Any loan agreement or resolution shall be approved at a regular public meeting of the Board of County Commissioners.

### Inter-Departmental Charges For Service

#### Purpose Statement:

*These policies clarify the financial relationship between departments when a service is performed by one for another. The policies also clarify the nature and extent of inter-fund charges for service.*

It is the policy of the County to discourage billing for services between County organizational units. However cost allocation for indirect costs will be developed and included in the budget process based on prior year history and an allocation matrix. These indirect costs will be identified and charged to the organizational units so that full costs of maintaining the unit can be calculated. The allocation formula is to be applied across the board and no department will be excluded from the process. Exceptions to this policy are:

- a) Charges to the County Surveyor are governed by the agreement between the County and the Surveyor.
- b) Any other instance in which, by state law or county ordinance, the County is prohibited from allocating these charges.

When allowed, intra-organizational billing shall be itemized and submitted for payment in a timely manner within the fiscal year or within 30 days of the close of the fiscal year.



## Contracting For Services

### Purpose Statement:

*These policies guide decisions to contract for delivery of services. These standards will apply to all service delivery agreements whether with private vendors, the state, other local governments, private non-profits, or agencies established by inter-governmental agreement. The analysis required will apply when the County is grantor or recipient of a service contract.*

The County will consider contracting for delivery of services, when it is cost effective and legally permissible to do so, based on an objective, thorough evaluation of all costs based on defined service standards. In evaluating the decision to contract for delivery of a service the County will:

1. Thoroughly evaluate all County service costs based on a 3 to 5 year cost projection.
2. Determine the cost and time required for contract administration and evaluation.
3. Consider non-monetary issues such as the nature of the service, and relationships with other public and private entities.
4. Define what capital or maintenance costs are avoided, and what the likely costs would be if the County had to resume providing the service.
5. Determine if contracting for service delivery conforms with strategic goals, reduces duplication, or improves public access.
6. Use contracting of services when required by state policy or law.

When the County is considering accepting new service responsibilities as a contractor it will:

1. Define what capital or start up costs are necessary and whether the funding source will fund or allow these costs to be amortized.
2. Determine all costs, direct and indirect, of providing the service and determine whether the funding source will fully support these costs.
3. Determine in the current mix of services whether the new service compliments or enhances the County's mission and programs.
4. Evaluate additional liabilities that will be assumed including personnel transfers, and what liabilities the County will incur should it cancel the contract, or the funding source is discontinued.

## Community and Outside Agency Funding

### Purpose Statement:

*These policies form the basis for budgetary decision making and allocation of funds to organizations not a part of county government.*

The County will consider contributing to organizations outside of County government which further the well being of communities and individuals through social, economic, educational and cultural programs and are in concert with the County strategic goals.

The County requires organizations to make funding requests during the normal county budget development process and will generally delay consideration of any request until that time.

The County will require disclosure of financial information about the sponsor organization, details and accomplishments about its programs and services, and the reasons for requesting County funding.

The County will require a written agreement with each organization receiving County funds. The agreement will define how County funds will be spent, reporting requirements, and adequately insure the County against liabilities. The County will reserve the right to decide what will be the appropriate form for an agreement. Consideration will include the amount of funds involved, the potential liability to the County, and nature of the organization receiving funds. At a minimum, an agreement shall refer to the intended use of the funds as expressed by the organization in the original request for funding.

The budget appropriations for the funds covered in this policy section shall be contained in the non-departmental budget.

Criteria to be used in the evaluation of funding requests include:

1. Whether the funding leads to the goals established in the County's stated goals.
2. Whether internal departments have received sufficient funding levels to further the goals of the County based on the County's stated goals.
3. Whether the program or service duplicates or complements existing efforts either in the community, the County or other governmental unit.
4. Whether the activity addresses a priority of the Board of County Commissioners.
5. Whether the request addresses a newly identified community issue not currently addressed in the County stated goals.

6. Will the County support leverage of other funds? Are other sources of support committed?
7. Whether the request requires funding outside of the normal budget process and the reasons.
8. Whether it is a one time request and the source for continuing funding.
9. Whether resources within the County budget are already being applied toward this purpose. If not, how will this request affect the ability to fund County operations.
10. Whether the funding provides a resource which will be available to County programs.
11. What type of performance measures should be applied to judge the effectiveness of the program if funded, and to judge the merit of future funding requests.

## Service Districts

### Purpose Statement:

*The County has operational and fiduciary responsibility for certain service districts. These districts are separate municipal corporations which by law require the Board of County Commissioners to serve as the Governing Body. These policies govern the districts relationship with the County on financial and administrative matters.*

The cost of operations of service districts shall be fully borne by the revenues of the district including compensation to the County for all administrative and indirect costs.

Unless otherwise determined by decision of the governing body all financial, supervisory and administrative functions will be provided through the County.

Service district budgets will be organized, prepared and amended under the same procedures applicable to the County budget and consistent with Oregon Local Budget Law.

Service district budgets will be appropriated by fund by category.

## Grant Administration

### Purpose Statement:

*The County receives funds from a variety of public and private sources for specific purposes. These funds may be categorized as grants because they usually require plans and an application process preliminary to the award of funds, as well as periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.*

Each department shall notify the Board of County Commissioners and the Finance Director when it is applying for a new grant or renewal of a grant. Approval must be obtained from the Board of County Commissioners prior to submission of an application unless all of the following applicable conditions are met:

- The grant is for capital funds and the project is listed in the current adopted Capital Improvement Plan.
- There is no requirement or expectation of future County financial support.
- The revenues and expenditures for the activity the grant will fund is explicitly approved during the budget process.
- No personnel costs are involved.

Each department will determine if the grant it is seeking allows indirect costs, and if allowed, shall include the cost as a part of the grant application program budget. Departments shall provide the Department of Finance and Taxation with a copy of grant restrictions, if any, on indirect costs otherwise the departments will have to cover the indirect costs.

The recipient department is responsible for all aspects of grant administration, including reporting, file maintenance, and record keeping.

All financial reporting, requests for reimbursement and grantor audits shall be coordinated with the Department of Finance and Taxation. No financial reporting or requests for reimbursement or advance shall be sent to a grantor without prior review by the Department of Finance and Taxation. Departments will prepare requests for reimbursement or advances in sufficient time to avoid operating deficits in grant funded programs. Grants involving personnel shall utilize the Personnel Cost Form to ensure all applicable costs are included.

The Department of Finance and Taxation will expedite review of requests for advances or reimbursement in order to maximize income and reduce subsidizing grant funded services.

The County will prepare a cost allocation (indirect cost) plan every two years. Indirect costs identified will be allocated annually during the budget process.

*Note: the Grant Administration Policy is in process of being reviewed and is expected to be considerably updated by the end of FY16.*

## Investments

### Purpose Statement:

*These policies outline the methodology for distributing income earned through investments, and general policies on investing public funds.*

The County Treasurer is the designated custodial officer for funds for Columbia County as defined in ORS 294.004. Investment Policies shall incorporate the prudent investor rule, which states investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The County may commingle fund cash balances for investment purposes.

Interest earnings shall generally follow the funds which created the earnings unless doing so conflicts with state law, grant funding guidelines, or Generally Accepted Accounting Practices. Earnings from investments shall be credited to the interest earnings account in designated funds based on the periodic cash balance at the time earnings are available for distribution. The following exceptions and conditions will apply:

Generally, interest earnings will not be allocated by department or division within a single fund. Exceptions may be made when required by a dedicated funding source when balances on which the share of earnings are to be calculated can be clearly identified, and balances exist longer than 30 days.

Whenever a Fund or any other interest earning account grouping records a cash or budget deficit at the end of a reporting period, and the deficit resulted from operating practices fully under the control of the department or division, an operating interest expense shall be computed and charged by the Treasurer's Office.

*Note: the Investment Policy is in process of being reviewed and is expected to be considerably updated by the end of FY16.*

## **Banking Services**

### **Purpose Statement:**

*Provide policy guidelines for County use and acquisition of banking services.*

The County will attempt to maintain harmonious banking relationships with all commercial banks authorized to provide services to municipal corporations in accordance with ORS 295.155.

To secure necessary banking services the County should seek competitive quotations approximately every four years for all normal services (checking accounts, transfers and collections) except investments.

Investments should be open to general competition from all banks and financial institutions authorized to conduct business with the County by state law and the County's Investment Policy.

*Note: the Banking Services Policy is in process of being reviewed and is expected to be considerably updated by the end of FY16.*

**FY2016-2017 Administrative Allocation**      **Proposed Budget**  
**General Fund**                      **County Commissioners**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	16.00 landlines	0.0%	6.93	1,331	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	624	571
Info Tech	7.50 workstations	0.0%	172.74	15,547	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	12,009	9,923
Finance and General Liability Insurance	4.10 FTE (excluding ongoing temps)	0.0%	459.18	22,592	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	22,684	18,019
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	4.20 FTE (including ongoing temps)	0.0%	105.24	5,304	FY16 budget HR staffing & materials cost per FTE times "true up."	5,160	4,666
Board of Commissioners	4.20 FTE (including ongoing temps)	0.0%	77.77	3,920	FY16 budget - 25% of BoCC staffing and materials cost is allocated	3,870	3,484
Facilities and Maintenance                      % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	1,768 Sq Ft	6.98%	0.0%	2.62	55,624	33,761	40,166
Justice	Sq Ft		0.0%				
County Counsel	15.0% actual % SH	0.0%		31,384	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	21,786	35,332
	5.0% actual % RM		7,534	4,496		4,878	
	20.0% actual % JJ		12,346	10,236		30,791	
	50.0% actual % JK		2,720	2,210		0	
	Annual Materials Cost		7,635	4,924		8,996	
Support Department Adjustment			(41,484)		Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	(30,440)	(39,206)
<b>Avr Monthly Cost</b>				<b>10,371</b>	<b>124,451</b>	<b>Total allocated:</b>	
<b>Increase/(Decrease) %</b>				<b>36.3%</b>	<b>91,321</b>	<b>91,321</b>	<b>117,619</b>
						2,188,621	2,115,010
						<b>% of Total</b>	
						<b>4.5%</b>	<b>4.2%</b> <b>5.6%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17



**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**County Assessor**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	21.00 landlines	0.0%	6.93	1,746	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	832	761
Info Tech	27.00 workstations	0.0%	172.74	55,968	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	33,626	32,822
Finance and General Liability Insurance	13.00 FTE (excluding ongoing temps)	0.0%	459.18	71,632	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	64,049	54,057
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	13.00 FTE (including ongoing temps)	0.0%	105.24	16,418	FY16 budget HR staffing & materials cost per FTE times "true up."	14,569	13,997
Board of Commissioners	13.00 FTE (including ongoing temps)	0.0%	77.77	12,132	FY16 budget - 25% of BoCC staffing and materials cost is allocated	10,927	10,452
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	3,000 Sq Ft 11.85%	0.0%	2.62	94,384		57,288	68,155
Justice	Sq Ft	0.0%					
County Counsel	2.0% actual % SH	0.0%		4,185	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,556	1,767
	1.0% actual % RM			1,507		1,124	1,219
	0.0% actual % JJ			0		0	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			805		341	378
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>21,565 258,777</b>	<b>Total allocated:</b>	<b>184,312 183,610</b>	
<b>Increase/(Decrease) %</b>				<b>40.4% 184,312</b>	<b>2,773,077</b>	<b>2,188,621 2,115,010</b>	
					<b>% of Total</b>	<b>8.4% 8.7%</b>	
					<b>9.3%</b>		

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Tax Collector**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	9.00 landlines	0.0%	6.93	748	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	375	343
Info Tech	6.00 workstations	0.0%	172.74	12,437	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	8,006	7,633
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	0.0%	459.18	11,020	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	10,675	9,009
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.60 FTE (including ongoing temps)	0.0%	105.24	3,284	FY16 budget HR staffing & materials cost per FTE times "true up."	2,550	2,450
Board of Commissioners	2.60 FTE (including ongoing temps)	0.0%	77.77	2,426	FY16 budget - 25% of BoCC staffing and materials cost is allocated	1,912	1,829
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	1,350 Sq Ft	5.33%	0.0%	2.62	42,473	25,779	30,670
Justice	Sq Ft		0.0%				
County Counsel	2.0% actual % SH	0.0%		4,185	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	4,668	1,767
	0.0% actual % RM		0	0		0	
	3.0% actual % JJ		1,852	1,535		0	
	0.0% actual % JK		0	0		0	
	Annual Materials Cost		854	789		224	
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>6,607</b>	<b>79,279</b>	<b>56,289</b>	<b>53,924</b>
<b>Increase/(Decrease) %</b>				<b>40.8%</b>	<b>56,289</b>	2,188,621	2,115,010
					<b>% of Total</b>	<b>2.6%</b>	<b>2.5%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17.

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**County Clerk**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost	
Telephone (landlines)	12.00 landlines	0.0%	6.93	998	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	499	457	
Info Tech	8.00 workstations	0.0%	172.74	16,583	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	16,013	13,739	
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	0.0%	459.18	11,020	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	10,675	9,009	
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.			
Human Resources	2.49 FTE (including ongoing temps)	0.0%	105.24	3,145	FY16 budget HR staffing & materials cost per FTE times "true up."	2,829	2,625	
Board of Commissioners	2.49 FTE (including ongoing temps)	0.0%	77.77	2,324	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,122	1,960	
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.			
Courthouse	1,498 Sq Ft 5.92%	0.0%	2.62	47,129		28,606	34,032	
Justice	Sq Ft	0.0%						
County Counsel	4.0% actual % SH	0.0%		8,369	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,112	1,767	
	0.0% actual % RM			0		0	0	
	0.0% actual % JJ			0		0	0	
	0.0% actual % JK			0		0	0	
	Annual Materials Cost			1,184		396	224	
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services			
			<b>Avr Monthly Cost</b>	<b>7,563</b>	<b>90,752</b>	<b>Total allocated:</b>	<b>64,251</b>	<b>63,813</b>
			<b>Increase/(Decrease) %</b>	<b>41.2%</b>	<b>64,251</b>		<b>2,773,077</b>	<b>2,188,621</b>
						<b>% of Total</b>	<b>3.3%</b>	<b>2.9%</b>
							<b>3.0%</b>	

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Elections**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	3.00 landlines	0.0%	6.93	249	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	125	114
Info Tech	4.00 workstations	0.0%	172.74	8,292	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	4,804	4,580
Finance and General Liability Insurance	0.75 FTE (excluding ongoing temps)	0.0%	459.18	4,133	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	4,003	3,379
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.65 FTE (including ongoing temps)	0.0%	105.24	3,347	FY16 budget HR staffing & materials cost per FTE times "true up."	3,217	2,041
Board of Commissioners	2.65 FTE (including ongoing temps)	0.0%	77.77	2,473	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,413	1,524
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	1,498 Sq Ft	5.92%	0.0%	2.62	47,129	28,606	34,032
Justice	Sq Ft	0.0%					
County Counsel	3.0% actual % SH	0.0%		6,277	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,112	1,767
	0.0% actual % RM		0	0		0	
	0.0% actual % JJ		0	0		0	
	0.0% actual % JK		0	0		0	
	Annual Materials Cost		888	396		224	
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>6,066</b>	<b>72,787</b>	Total allocated:	<b>46,676</b>	<b>47,661</b>
<b>Increase/(Decrease) %</b>	<b>55.9%</b>	<b>46,676</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>2.1%</b>	<b>2.3%</b>
			<b>2.6%</b>		

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Sheriff's Office**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost	
Telephone (landlines)	71.00 landlines	0.0%	6.93	5,904	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	3,038	2,779	
Info Tech	53.00 workstations	0.0%	172.74	109,863	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	84,867	83,963	
Finance and General Liability Insurance	13.40 FTE (excluding ongoing temps)	0.0%	459.18	73,836	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	71,521	63,021	
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.			
Human Resources	13.40 FTE (including ongoing temps)	0.0%	105.24	16,923	FY16 budget HR staffing & materials cost per FTE times "true up."	16,269	16,319	
Board of Commissioners	13.40 FTE (including ongoing temps)	0.0%	77.77	12,505	FY16 budget - 25% of BoCC staffing and materials cost is allocated	12,201	12,186	
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.			
Courthouse	Sq Ft	0.0%				0	0	
Justice	9,358 Sq Ft 16.4%	0.0%	0.44	49,912		54,150	45,910	
County Counsel	2.0% actual % SH	0.0%		4,185	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,112	12,366	
	1.0% actual % RM			1,507		1,124	1,219	
	4.0% actual % JJ			2,469		2,047	3,732	
	0.0% actual % JK			0		0	0	
	Annual Materials Cost			1,154		799	2,194	
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services			
			<b>Avr Monthly Cost</b>	<b>23,188</b>	<b>278,260</b>	<b>Total allocated:</b>	<b>249,128</b>	<b>243,690</b>
			<b>Increase/(Decrease) %</b>	<b>11.7%</b>	<b>249,128</b>			
						<b>2,773,077</b>	<b>2,188,621</b>	<b>2,115,010</b>
						<b>% of Total</b>		
						<b>10.0%</b>	<b>11.4%</b>	<b>11.5%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17.

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Marine Sheriff**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost	
Telephone (landlines)	1.00 landlines	0.0%	6.93	83	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	42	38	
Info Tech	1.00 workstations	0.0%	172.74	2,073	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,601	1,527	
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	0.0%	459.18	11,020	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	10,675	9,009	
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.			
Human Resources	2.00 FTE (including ongoing temps)	0.0%	105.24	2,526	FY16 budget HR staffing & materials cost per FTE times "true up."	2,428	2,333	
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	77.77	1,866	FY16 budget - 25% of BoCC staffing and materials cost is allocated	1,821	1,742	
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.			
Courthouse	Sq Ft	0.0%				0	0	
Justice	0 Sq Ft	0.0%	0.0%	0		1,157	981	
County Counsel	0.0% actual % SH			0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	3,533	
	0.0% actual % RM			0		0	0	
	0.0% actual % JJ		0.0%			0	0	0
	0.0% actual % JK					0	0	0
	Annual Materials Cost					0	0	448
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services			
<b>Avr Monthly Cost</b>				<b>1,464</b>	<b>17,569</b>	<b>Total allocated:</b>		
<b>Increase/(Decrease) %</b>				<b>-0.9%</b>	<b>17,724</b>	<b>2,188,621</b>	<b>2,115,010</b>	
						<b>0.8%</b>	<b>0.9%</b>	

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17.

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account**

**Animal Control**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	8.00 landlines	0.0%	6.93	665	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	83	76
Info Tech	1.00 workstations	0.0%	172.74	2,073	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,601	1,527
Finance and General Liability Insurance	1.00 FTE (excluding ongoing temps)	0.0%	459.18	5,510	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	5,110	4,319
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	1.00 FTE (including ongoing temps)	0.0%	105.24	1,263	FY16 budget HR staffing & materials cost per FTE times "true up."	1,214	1,166
Board of Commissioners	1.00 FTE (including ongoing temps)	0.0%	77.77	933	FY16 budget - 25% of BoCC staffing and materials cost is allocated	911	871
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%				0	0
Justice	0 Sq Ft	0.0%				0	0
County Counsel	1.0% actual % SH	0.0%		2,092	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,112	0
	1.0% actual % RM			1,507		10,117	10,975
	5.0% actual % JJ			3,087		2,559	2,799
	0.0% actual % JK			0		0	0
	Annual Materials Cost			946		2,007	1,745
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>1,506</b>	<b>18,076</b>	Total allocated:	<b>26,714</b>	<b>23,478</b>
<b>Increase/(Decrease) %</b>	<b>-32.3%</b>	<b>26,714</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>1.2%</b>	<b>1.1%</b>
			<b>0.7%</b>		

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Jail**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	459.18	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance % building							
Courthouse	Sq Ft	0.0%			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.	0	0
Justice	43,410 Sq Ft 76.1%	0.0%				0	0
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM			0		0	0
	0.0% actual % JJ			0		0	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			0		0	0
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Increase/(Decrease) % #DIV/0!</b>				<b>0</b>	<b>0</b>	<b>2,188,621</b>	<b>2,115,010</b>
					<b>Total allocated:</b>		
					<b>2,773,077</b>		
					<b>% of Total</b>		
					<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17.



**FY2016-2017 Administrative Allocation** Proposed Budget

General Fund Economic Development

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	1.00 landlines	0.0%	6.93	83	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	42	38
Info Tech	1.50 workstations	0.0%	172.74	3,109	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	2,402	2,290
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	459.18	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%		5,000	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	2,500	2,500
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	2.0% actual % SH	0.0%		4,185	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	7,781	7,066
	0.0% actual % RM			0		0	0
	3.0% actual % JJ			1,852		1,535	933
	0.0% actual % JK			0		0	0
	Annual Materials Cost			854		1,185	1,014
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>1,257</b>	<b>15,083</b>	<b>Total allocated:</b>	
<b>Increase/(Decrease) %</b>				<b>-2.3%</b>	<b>15,444</b>	<b>15,444</b>	<b>13,841</b>
						<b>2,773,077</b>	<b>2,188,621</b>
						<b>% of Total</b>	<b>0.5%</b>
						<b>0.7%</b>	<b>0.7%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**County Surveyor**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	1.50 landlines	0.0%	6.93	125	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	62	57
Info Tech	1.00 workstations	0.0%	172.74	2,073	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,601	1,527
Finance and General Liability Insurance	0.80 FTE (excluding ongoing temps)	0.0%	459.18	4,408	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	2,669	2,252
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.80 FTE (including ongoing temps)	0.0%	105.24	1,010	FY16 budget HR staffing & materials cost per FTE times "true up."	777	747
Board of Commissioners	0.80 FTE (including ongoing temps)	0.0%	77.77	747	FY16 budget - 25% of BoCC staffing and materials cost is allocated	583	557
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	414 Sq Ft	1.6%	0.0%	2.62	13,009	7,896	9,394
Justice	Sq Ft		0.0%				
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM		0	0			
	0.0% actual % JJ		0	0			
	0.0% actual % JK		0	0			
	Annual Materials Cost		0	0			
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>1,781</b>	<b>21,372</b>	Total allocated:	<b>13,588</b>	<b>14,534</b>
<b>Increase/(Decrease) %</b>	<b>57.3%</b>	<b>13,588</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.6%</b>	<b>0.7%</b>
			<b>0.8%</b>		

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**District Attorney**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost		
Telephone (landlines)	15.00 landlines	0.0%	6.93	1,247	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	624	571		
Info Tech	13.50 workstations	0.0%	172.74	27,984	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	21,617	18,319		
Finance and General Liability Insurance	10.00 FTE (excluding ongoing temps)	0.0%	459.18	55,102	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	51,773	43,696		
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.				
Human Resources	10.00 FTE (including ongoing temps)	0.0%	105.24	12,629	FY16 budget HR staffing & materials cost per FTE times "true up."	11,777	11,315		
Board of Commissioners	10.00 FTE (including ongoing temps)	0.0%	77.77	9,332	FY16 budget - 25% of BoCC staffing and materials cost is allocated	8,832	8,449		
Facilities and Maintenance	% building				Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.				
Courthouse	3,641 Sq Ft	14.4%	0.0%	2.62		114,551	69,528	82,718	
Justice	Sq Ft		0.0%						
County Counsel	0.0% actual % SH		0.0%	0		Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal.	0	0	
	0.0% actual % RM			0		Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0	
	0.0% actual % JJ			0			0	0	
	0.0% actual % JK			0			0	0	
	Annual Materials Cost			0			0	0	
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services				
			<b>Avr Monthly Cost</b>	<b>18,404</b>	<b>220,846</b>	Total allocated:		<b>164,151</b>	<b>165,068</b>
			<b>Increase/(Decrease) %</b>	<b>34.5%</b>	<b>164,151</b>			<b>2,188,621</b>	<b>2,115,010</b>
						<b>% of Total</b>			
						<b>8.0%</b>		<b>7.5%</b>	<b>7.8%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17.

**FY2016-2017 Administrative Allocation** Proposed Budget

General Fund **District Attorney - Child Support**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	2.00 landlines	0.0%	6.93	166	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	83	76
Info Tech	2.00 workstations	0.0%	172.74	4,146	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,203	3,053
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	0.0%	459.18	11,020	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	10,675	9,009
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.00 FTE (including ongoing temps)	0.0%	105.24	2,526	FY16 budget HR staffing & materials cost per FTE times "true up."	2,428	2,333
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	77.77	1,866	FY16 budget - 25% of BoCC staffing and materials cost is allocated	1,821	1,742
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	144 Sq Ft	0.6%	0.0%	2.62	4,530	2,750	3,271
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM		0	0			
	0.0% actual % JJ		0	0			
	0.0% actual % JK		0	0			
	Annual Materials Cost		0	0			
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>2,021</b>	<b>24,255</b>	<b>Total allocated:</b>	
<b>Increase/(Decrease) %</b>				<b>15.7%</b>	<b>20,960</b>	<b>20,960</b>	<b>19,485</b>
						<b>2,188,621</b>	<b>2,115,010</b>
						<b>1.0%</b>	<b>0.9%</b>

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation** Proposed Budget  
**General Fund** **District Attorney - Victims Assistance**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	5.00 landlines	0.0%	6.93	416	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	208	190
Info Tech	2.50 workstations	0.0%	172.74	5,182	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	4,003	3,817
Finance and General Liability Insurance	1.00 FTE (excluding ongoing temps)	0.0%	459.18	5,510	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	5,337	4,505
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	1.49 FTE (including ongoing temps)	0.0%	105.24	1,882	FY16 budget HR staffing & materials cost per FTE times "true up."	1,809	1,738
Board of Commissioners	1.49 FTE (including ongoing temps)	0.0%	77.77	1,390	FY16 budget - 25% of BoCC staffing and materials cost is allocated	1,357	1,298
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	260 Sq Ft	1.0%	0.0%	2.62	8,180	4,965	5,907
Justice	Sq Ft		0.0%				
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM		0	0			
	0.0% actual % JJ		0	0			
	0.0% actual % JK		0	0			
	Annual Materials Cost		0	0			
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>1,880</b>	<b>22,560</b>	<b>Total allocated:</b>	
<b>Increase/(Decrease) %</b>				<b>27.6%</b>	<b>17,679</b>	<b>17,679</b>	<b>17,454</b>
						<b>2,188,621</b>	<b>2,115,010</b>
						<b>0.8%</b>	<b>0.8%</b>

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Justice Court**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	2.00 workstations	0.0%	172.74	4,146	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,203	3,053
Finance and General Liability Insurance	2.49 FTE (excluding ongoing temps)	0.0%	459.18	13,720	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	13,290	13,424
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.49 FTE (including ongoing temps)	0.0%	105.24	3,145	FY16 budget HR staffing & materials cost per FTE times "true up."	3,023	3,476
Board of Commissioners	2.49 FTE (including ongoing temps)	0.0%	77.77	2,324	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,267	2,596
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,556	1,767
	0.0% actual % RM			0		0	0
	0.0% actual % JJ			0		0	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			0		198	224
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>1,945</b>	<b>23,335</b>	Total allocated:	<b>23,537</b>	<b>24,539</b>
<b>Increase/(Decrease) %</b>	<b>-0.9%</b>	<b>23,537</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>1.1%</b>	<b>1.2%</b>
			<b>0.8%</b>		

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Firing Range**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	459.18	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	Sq Ft	0.0%	0.0%			0	0
Justice	0 Sq Ft	0.0%					0
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,556	7,066
	0.0% actual % RM			0		0	0
	1.0% actual % JJ			617		512	933
	0.0% actual % JK			0		0	0
	Annual Materials Cost			87		263	1,014
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>59</b>	<b>705</b>	Total allocated:	<b>2,331</b>	<b>9,013</b>
<b>Increase/(Decrease) %</b>	<b>-69.8%</b>	<b>2,331</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.1%</b>	<b>0.4%</b>

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Juvenile**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	15.00 landlines	0.0%	6.93	1,247	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	624	571
Info Tech	9.00 workstations	0.0%	172.74	18,656	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	13,611	14,503
Finance and General Liability Insurance	5.00 FTE (excluding ongoing temps)	0.0%	459.18	27,551	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	24,552	26,263
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	5.49 FTE (including ongoing temps)	0.0%	105.24	6,934	FY16 budget HR staffing & materials cost per FTE times "true up."	5,888	6,800
Board of Commissioners	5.49 FTE (including ongoing temps)	0.0%	77.77	5,123	FY16 budget - 25% of BoCC staffing and materials cost is allocated	4,416	5,078
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	3,206 Sq Ft	12.7%	0.0%	2.62	100,865	61,221	72,835
Justice	Sq Ft		0.0%				
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM		0	0			
	0.0% actual % JJ		0	0			
	0.0% actual % JK		0	0			
	Annual Materials Cost		0	0			
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>13,365</b>	<b>160,377</b>	<b>Total allocated:</b>	
<b>Increase/(Decrease) %</b>				<b>45.4%</b>	<b>110,313</b>	<b>110,313</b>	<b>126,050</b>
						2,188,621	2,115,010
						<b>% of Total</b>	
						<b>5.8%</b>	<b>5.0%</b>
							<b>6.0%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17



**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**County Counsel**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	6.00 landlines	0.0%	6.93	499	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	250	228
Info Tech	4.50 workstations	0.0%	172.74	9,328	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	6,405	6,106
Finance and General Liability Insurance	2.90 FTE (excluding ongoing temps)	0.0%	459.18	15,980	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	15,478	13,064
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	3.23 FTE (including ongoing temps)	0.0%	105.24	4,079	FY16 budget HR staffing & materials cost per FTE times "true up."	3,921	3,383
Board of Commissioners	3.23 FTE (including ongoing temps)	0.0%	77.77	3,014	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,941	2,526
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	1,446 Sq Ft	5.7%	0.0%	2.62	45,493	27,613	32,851
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted.	0	0
	0.0% actual % RM		0		0	0	
	0.0% actual % JJ		0		0	0	
	0.0% actual % JK		0		0	0	
	Annual Materials Cost		0		0	0	
Support Department Adjustment				(78,393)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	(56,608)	(58,158)
<b>Avr Monthly Cost</b>				<b>0</b>	<b>0</b>	<b>Total allocated: 0 0</b>	
<b>Increase/(Decrease) % #DIV/0!</b>				<b>0</b>	<b>0</b>	<b>2,188,621 2,115,010</b>	
						<b>% of Total 0.0% 0.0%</b>	

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Veterans**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	459.18	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%		750	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	1,250	
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM			0		0	0
	0.0% actual % JJ			0		0	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			0		0	0
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>63</b>	<b>750</b>	Total allocated:	<b>1,250</b>	<b>0</b>
<b>Increase/(Decrease) %</b>	<b>-40.0%</b>	<b>1,250</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.1%</b>	<b>0.0%</b>

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**Emergency Services**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	5.00 workstations	0.0%	172.74	10,364	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	18,414	15,266
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	0.0%	459.18	11,020	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	10,675	9,009
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	2.00 FTE (including ongoing temps)	0.0%	105.24	2,526	FY16 budget HR staffing & materials cost per FTE times "true up."	3,023	2,904
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	77.77	1,866	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,267	2,169
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%	1,200		1,200	784
Justice	Sq Ft	0.0%					
County Counsel	1.0% actual % SH	0.0%		2,092	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,112	8,833
	1.0% actual % RM			1,507		1,124	1,219
	2.0% actual % JJ			1,235		1,024	3,732
	0.0% actual % JK			0		0	0
	Annual Materials Cost			684		669	1,747
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>2,708</b>	<b>32,494</b>	Total allocated:	<b>41,508</b>	<b>45,664</b>
<b>Increase/(Decrease) %</b>	<b>-21.7%</b>	<b>41,508</b>	2,773,077	2,188,621	2,115,010
* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.			<b>% of Total</b>	<b>1.9%</b>	<b>2.2%</b>
			<b>1.2%</b>		

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening if a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation** Proposed Budget  
**General Fund** **Finance and Purchasing**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	9.00 landlines	0.0%	6.93	748	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	416	381
Info Tech	7.00 workstations	0.0%	172.74	14,510	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	9,608	9,160
Finance and General Liability Insurance	4.00 FTE (excluding ongoing temps)	0.0%	459.18	22,041	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	21,350	22,524
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	4.50 FTE (including ongoing temps)	0.0%	105.24	5,683	FY16 budget HR staffing & materials cost per FTE times "true up."	4,856	5,832
Board of Commissioners	4.50 FTE (including ongoing temps)	0.0%	77.77	4,199	FY16 budget - 25% of BoCC staffing and materials cost is allocated	3,642	4,355
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	931 Sq Ft	3.7%	0.0%	2.62	29,291	17,778	16,062
Justice	Sq Ft		0.0%				
County Counsel	3.0% actual % SH	0.0%		6,277	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	9,337	7,066
	0.0% actual % RM		0	0			
	4.0% actual % JJ		2,469	2,047		3,732	
	0.0% actual % JK		0	0			
	Annual Materials Cost		1,237	1,447		1,368	
Support Department Adjustment				(86,456)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	(70,481)	(70,480)
<b>Avr Monthly Cost</b>				<b>0</b>	<b>0</b>	<b>Total allocated: 0 0</b>	
<b>Increase/(Decrease) % #DIV/0!</b>				<b>0</b>	<b>0</b>	<b>2,188,621 2,115,010</b>	
						<b>% of Total 0.0% 0.0%</b>	

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

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**FY2016-2017 Administrative Allocation** Proposed Budget

General Fund **Land Development Services**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost	
Telephone (landlines)	29.00 landlines	0.0%	6.93	2,412	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	1,124	1,028	
Info Tech	15.00 workstations	0.0%	172.74	31,093	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	24,019	22,899	
Finance and General Liability Insurance	6.49 FTE (excluding ongoing temps)	0.0%	459.18	35,761	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	32,024	27,479	
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.			
Human Resources	6.49 FTE (including ongoing temps)	0.0%	105.24	8,196	FY16 budget HR staffing & materials cost per FTE times "true up."	7,284	7,115	
Board of Commissioners	6.49 FTE (including ongoing temps)	0.0%	77.77	6,057	FY16 budget - 25% of BoCC staffing and materials cost is allocated	5,463	5,313	
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.			
Courthouse	2,098 Sq Ft	8.3%	0.0%	2.62		66,006	40,063	47,663
Justice	Sq Ft		0.0%					
County Counsel	2.0% actual % SH	0.0%		4,185	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,556	0	
	43.0% actual % RM		64,791	35,970		39,021		
	10.0% actual % JJ		6,173	5,118		9,331		
	0.0% actual % JK		0	0		0		
	Annual Materials Cost		10,628	5,422		6,126		
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services			

<b>Avr Monthly Cost</b>	<b>19,608</b>	<b>235,301</b>	Total allocated:	<b>158,044</b>	<b>165,975</b>
<b>Increase/(Decrease) %</b>	<b>48.9%</b>	<b>158,044</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>7.2%</b>	<b>7.8%</b>
			<b>8.5%</b>		

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation** Proposed Budget

General Fund **Land Development Services - Building Maintenance**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	7.00 landlines	0.0%	6.93	582	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	250	228
Info Tech	3.00 workstations	0.0%	172.74	6,219	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	3,203	3,053
Finance and General Liability Insurance	4.00 FTE (excluding ongoing temps)	0.0%	459.18	22,041	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	16,546	13,965
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	5.00 FTE (including ongoing temps)	0.0%	105.24	6,315	FY16 budget HR staffing & materials cost per FTE times "true up."	3,764	3,616
Board of Commissioners	5.00 FTE (including ongoing temps)	0.0%	77.77	4,666	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,823	2,700
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	697 Sq Ft	2.8%	0.0%	2.62	21,929	13,310	11,359
Justice	Sq Ft		0.0%				
County Counsel	1.0% actual % SH	0.0%		2,092	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,556	0
	11.0% actual % RM			16,574		0	0
	0.0% actual % JJ			0		512	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			2,640		263	0
Support Department Adjustment				(83,057)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	(42,225)	(34,922)
<b>Avr Monthly Cost</b>				<b>0</b>	<b>0</b>	<b>Total allocated: 0 0</b>	
<b>Increase/(Decrease) % #DIV/0!</b>				<b>0</b>	<b>0</b>	<b>2,188,621 2,115,010</b>	
						<b>% of Total 0.0% 0.0%</b>	

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**IT**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	12.00 landlines	0.0%	6.93	998	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	499	457
Info Tech	7.00 workstations	0.0%	172.74	14,510	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	11,209	9,160
Finance and General Liability Insurance	3.00 FTE (excluding ongoing temps)	0.0%	459.18	16,531	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	16,012	13,514
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	3.20 FTE (including ongoing temps)	0.0%	105.24	4,041	FY16 budget HR staffing & materials cost per FTE times "true up."	3,885	3,733
Board of Commissioners	3.20 FTE (including ongoing temps)	0.0%	77.77	2,986	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,914	2,787
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	1,100 Sq Ft	4.3%	0.0%	2.62	34,608	21,005	11,359
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted.	0	1,767
	0.0% actual % RM		0		0	0	
	0.0% actual % JJ		0		0	0	
	0.0% actual % JK		0		0	0	
	Annual Materials Cost		0		0	224	
Support Department Adjustment				(73,674)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	(55,525)	(43,000)
<b>Avr Monthly Cost</b>				<b>0</b>	<b>0</b>	<b>Total allocated: 0 0</b>	
<b>Increase/(Decrease) % #DIV/0!</b>				<b>0</b>	<b>0</b>	<b>2,188,621 2,115,010</b>	
						<b>% of Total 0.0% 0.0%</b>	

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

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**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**General Fund**

**HR**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	4.00 landlines	0.0%	6.93	333	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	166	152
Info Tech	2.50 workstations	0.0%	172.74	5,182	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	4,003	3,817
Finance and General Liability Insurance	1.49 FTE (excluding ongoing temps)	0.0%	459.18	8,210	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	7,953	6,712
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	1.49 FTE (including ongoing temps)	0.0%	105.24	1,882	FY16 budget HR staffing & materials cost per FTE times "true up."	1,809	1,738
Board of Commissioners	1.49 FTE (including ongoing temps)	0.0%	77.77	1,390	FY16 budget - 25% of BoCC staffing and materials cost is allocated	1,357	1,298
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	500 Sq Ft	2.0%	0.0%	2.62	15,731	9,548	11,359
Justice	Sq Ft		0.0%				
County Counsel	1.0% actual % SH	0.0%		2,092	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,112	5,300
	0.0% actual % RM		0	0		0	
	0.0% actual % JJ		0	0		0	
	0.0% actual % JK		0	0		0	
	Annual Materials Cost		296	396		671	
Support Department Adjustment				(35,116)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	(28,344)	(31,047)

<b>Avr Monthly Cost</b>	<b>0</b>	<b>0</b>	<b>Total allocated:</b>	<b>0</b>	<b>0</b>
<b>Increase/(Decrease) % #DIV/0!</b>	<b>0</b>	<b>0</b>	<b>2,773,077</b>	<b>2,188,621</b>	<b>2,115,010</b>
			<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17



**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account Roads**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	63.00 landlines	0.0%	6.93	5,239	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	2,580	2,360
Info Tech	26.00 workstations	0.0%	172.74	53,895	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	36,028	29,769
Finance and General Liability Insurance	21.00 FTE (excluding ongoing temps)	0.0%	439.20	110,679	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	107,312	86,379
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	21.00 FTE (including ongoing temps)	0.0%	105.24	26,522	FY16 budget HR staffing & materials cost per FTE times "true up."	25,496	23,329
Board of Commissioners	21.00 FTE (including ongoing temps)	0.0%	77.77	19,598	FY16 budget - 25% of BoCC staffing and materials cost is allocated	19,122	17,420
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	1.0% actual % SH	0.0%		2,092	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,556	1,767
	14.0% actual % RM			21,095		10,117	10,975
	5.0% actual % JJ			3,087		2,559	4,665
	0.0% actual % JK			0		0	0
	Annual Materials Cost			3,716		1,810	2,205
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>20,493</b>	<b>245,922</b>	<b>Total allocated:</b>	
<b>Increase/(Decrease) %</b>				<b>19.0%</b>	<b>206,578</b>	<b>206,578</b>	<b>178,869</b>
						<b>2,188,621</b>	<b>2,115,010</b>
						<b>% of Total</b>	
						<b>8.9%</b>	<b>9.4%</b>
						<b>9.4%</b>	<b>8.5%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account Parks**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost	
Telephone (landlines)	11.00 landlines	0.0%	6.93	915	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	458	419	
Info Tech	4.00 workstations	0.0%	172.74	8,292	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	6,405	6,106	
Finance and General Liability Insurance	2.50 FTE (excluding ongoing temps)	0.0%	439.20	13,176	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	15,330	12,957	
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.			
Human Resources	5.00 FTE (including ongoing temps)	0.0%	105.24	6,315	FY16 budget HR staffing & materials cost per FTE times "true up."	6,677	6,415	
Board of Commissioners	5.00 FTE (including ongoing temps)	0.0%	77.77	4,666	FY16 budget - 25% of BoCC staffing and materials cost is allocated	5,008	4,791	
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.			
Courthouse	0 Sq Ft	0.0%	0.0%			0	0	
Justice	Sq Ft	0.0%						
County Counsel	1.0% actual % SH	0.0%		2,092	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	14,005	1,767	
	4.0% actual % RM			6,027		5,620	6,097	
	4.0% actual % JJ			2,469		2,047	3,732	
	0.0% actual % JK			0		0	0	
	Annual Materials Cost			1,497		2,756	1,469	
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services			
<b>Avr Monthly Cost</b>				<b>3,787</b>	<b>45,449</b>	<b>Total allocated:</b>	<b>58,307</b>	<b>43,753</b>
<b>Increase/(Decrease) %</b>				<b>-22.1%</b>	<b>58,307</b>		2,188,621	2,115,010
						<b>% of Total</b>	<b>2.7%</b>	<b>2.1%</b>

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation** Proposed Budget

Fund Account **Community Corrections**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	43.00 landlines	0.0%	6.93	3,576	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	1,789	1,637
Info Tech	15.00 workstations	0.0%	172.74	31,093	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	21,617	22,136
Finance and General Liability Insurance	13.00 FTE (excluding ongoing temps)	0.0%	439.20	68,515	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	61,321	59,731
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	13.00 FTE (including ongoing temps)	0.0%	105.24	16,418	FY16 budget HR staffing & materials cost per FTE times "true up."	14,569	16,132
Board of Commissioners	13.00 FTE (including ongoing temps)	0.0%	77.77	12,132	FY16 budget - 25% of BoCC staffing and materials cost is allocated	10,927	12,046
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	Sq Ft	0.0%				0	0
Justice	4,244 Sq Ft 7.4%	0.0%	0.44	22,636		24,558	20,821
County Counsel	10.0% actual % SH	0.0%		20,923	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	3,112	1,767
	0.0% actual % RM			0		0	0
	2.0% actual % JJ			1,235		512	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			3,134		461	224
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				<b>Avr Monthly Cost</b>	<b>14,972</b>	<b>179,662</b>	
				<b>Increase/(Decrease) %</b>	<b>29.4%</b>	<b>138,866</b>	
					Total allocated:	<b>138,866</b>	<b>134,493</b>
						2,188,621	2,115,010
					% of Total	<b>6.3%</b>	<b>6.4%</b>

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**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account Fair**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	439.20	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%		750	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	2,962	
Human Resources	1.50 FTE (including ongoing temps)	0.0%	105.24	1,894	FY16 budget HR staffing & materials cost per FTE times "true up."	911	875
Board of Commissioners	1.50 FTE (including ongoing temps)	0.0%	77.77	1,400	FY16 budget - 25% of BoCC staffing and materials cost is allocated	683	653
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	4.0% actual % SH	0.0%		8,369	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	10,893	21,199
	2.0% actual % RM			3,014		2,248	2,439
	4.0% actual % JJ			2,469		2,047	2,799
	0.0% actual % JK			0		0	0
	Annual Materials Cost			1,959		1,931	3,350
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>			<b>1,655</b>	<b>19,855</b>	Total allocated:	<b>21,675</b>	<b>31,315</b>
<b>Increase/(Decrease) %</b>			<b>-8.4%</b>	<b>21,675</b>	2,773,077	2,188,621	2,115,010
					<b>% of Total</b>	<b>1.0%</b>	<b>1.5%</b>
					<b>0.7%</b>		

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**FY2016-2017 Administrative Allocation**

**Proposed Budget**

Fund Account

**CCCCF**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	439.20	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM			0		0	0
	0.0% actual % JJ			0		0	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			0		0	0
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>0</b>	<b>0</b>	Total allocated:	<b>0</b>	<b>0</b>
<b>Increase/(Decrease) % #DIV/0!</b>	<b>0</b>	<b>0</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>

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**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account**

**Transfer Station**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	3.00 landlines	0.0%	6.93	249	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	125	114
Info Tech	3.00 workstations	0.0%	172.74	6,219	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	4,804	4,580
Finance and General Liability Insurance	0.49 FTE (excluding ongoing temps)	0.0%	439.20	2,583	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	5,366	4,535
Finance - Special Assessment		0.0%		4,322	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	4,173	
Human Resources	0.49 FTE (including ongoing temps)	0.0%	105.24	619	FY16 budget HR staffing & materials cost per FTE times "true up."	1,275	1,225
Board of Commissioners	0.49 FTE (including ongoing temps)	0.0%	77.77	457	FY16 budget - 25% of BoCC staffing and materials cost is allocated	956	915
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	500 Sq Ft	2.0%	0.0%	2.62	15,731	9,548	11,359
Justice	Sq Ft		0.0%				
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	1,767
	1.0% actual % RM		1,507	12,365		13,413	
	0.0% actual % JJ		0	0		0	
	0.0% actual % JK		0	0		0	
	Annual Materials Cost		213	1,572		1,923	
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>2,658</b>	<b>31,899</b>	Total allocated:	<b>40,183</b>	<b>39,831</b>
<b>Increase/(Decrease) %</b>	<b>-20.6%</b>	<b>40,183</b>	2,773,077	2,188,621	2,115,010
* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.			<b>% of Total</b>	<b>1.8%</b>	<b>1.9%</b>
			<b>1.2%</b>		

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account**

**Corner Restoration**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	1.50 landlines	0.0%	6.93	125	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	62	57
Info Tech	1.00 workstations	0.0%	172.74	2,073	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	1,601	1,527
Finance and General Liability Insurance	0.20 FTE (excluding ongoing temps)	0.0%	439.20	1,054	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	2,555	2,159
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.20 FTE (including ongoing temps)	0.0%	105.24	253	FY16 budget HR staffing & materials cost per FTE times "true up."	777	747
Board of Commissioners	0.20 FTE (including ongoing temps)	0.0%	77.77	187	FY16 budget - 25% of BoCC staffing and materials cost is allocated	583	557
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	414 Sq Ft	1.6%	0.0%	2.62	13,009	7,896	9,394
Justice	Sq Ft		0.0%				
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM		0	0			
	0.0% actual % JJ		0	0			
	0.0% actual % JK		0	0			
	Annual Materials Cost		0	0			
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>1,392</b>	<b>16,700</b>	Total allocated:	<b>13,475</b>	<b>14,441</b>
<b>Increase/(Decrease) %</b>	<b>23.9%</b>	<b>13,475</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.6%</b>	<b>0.7%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account**

**Inmate Benefit**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	439.20	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	Sq Ft	0.0%	0.0%			0	0
Justice	0 Sq Ft	0.0%	0.0%			0	0
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	0.0% actual % RM			0		0	0
	0.0% actual % JJ			0		0	0
	0.0% actual % JK			0		0	0
	Annual Materials Cost			0		0	0
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>0</b>	<b>0</b>	Total allocated:	<b>0</b>	<b>0</b>
<b>Increase/(Decrease) % #DIV/0!</b>	<b>0</b>	<b>0</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17



**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account**

**Law Library**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	439.20	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%		500	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	1,767
	0.0% actual % RM		0	0			
	0.0% actual % JJ		0	0			
	0.0% actual % JK		0	0			
	Annual Materials Cost		0	224			
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>42</b>	<b>500</b>	Total allocated:	<b>0</b>	<b>1,990</b>
<b>Increase/(Decrease) % #DIV/0!</b>		<b>0</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.0%</b>	<b>0.1%</b>

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**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account Transit**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	1.00 landlines	0.0%	6.93	83	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	42	38
Info Tech	9.00 workstations	0.0%	172.74	18,656	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	12,810	9,923
Finance and General Liability Insurance	1.49 FTE (excluding ongoing temps)	0.0%	439.20	7,853	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	5,110	0
Finance - Special Assessment		0.0%		0	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	0	
Human Resources	4.49 FTE (including ongoing temps)	0.0%	105.24	5,671	FY16 budget HR staffing & materials cost per FTE times "true up."	3,642	2,333
Board of Commissioners	4.49 FTE (including ongoing temps)	0.0%	77.77	4,190	FY16 budget - 25% of BoCC staffing and materials cost is allocated	2,732	1,742
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%	2,000		0	0
Justice	Sq Ft	0.0%					
County Counsel	1.0% actual % SH	0.0%		2,092	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,556	3,533
	14.0% actual % RM			21,095		24,730	26,827
	5.0% actual % JJ			3,087		2,559	4,665
	0.0% actual % JK			0		0	0
	Annual Materials Cost			3,716		3,668	4,438
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>5,704</b>	<b>68,442</b>	Total allocated:	<b>56,848</b>	<b>53,499</b>
<b>Increase/(Decrease) %</b>	<b>20.4%</b>	<b>56,848</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>2.6%</b>	<b>2.5%</b>
			<b>2.5%</b>		

\* 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 FY16. However, when actuals exceed budget, the true up for the next year is 100%.

**Drivers of changes:** Support departments have been on furlough and as this has diminished and ended in FY17, which will impact FY18's Administrative Allocation, costs have been increasing at a higher payroll increase rate than otherwise would be happening. If a dept adds headcount, the unit of measure for HR, Board and Finance charges, the dept will have a steeper allocation trend line. The opposite is true if departments reduce headcount. County Counsel resources are charged on actual basis; usage can cause significant swings in admin allocation year to year. When support departments add staff and/or have higher costs in any given year, that will cause that segment of the allocation to climb the year after the expense was incurred. FY16 saw added resources in maintenance; higher courthouse maintenance alloc is seen in FY17

**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account**

**Building Services**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost	
Telephone (landlines)	9.00 landlines	0.0%	6.93	748	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	375	343	
Info Tech	4.00 workstations	0.0%	172.74	8,292	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	8,006	7,633	
Finance and General Liability Insurance	4.50 FTE (excluding ongoing temps)	0.0%	439.20	23,717	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	22,995	19,435	
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.			
Human Resources	4.50 FTE (including ongoing temps)	0.0%	105.24	5,683	FY16 budget HR staffing & materials cost per FTE times "true up."	5,463	5,249	
Board of Commissioners	4.50 FTE (including ongoing temps)	0.0%	77.77	4,199	FY16 budget - 25% of BoCC staffing and materials cost is allocated	4,097	3,920	
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.			
Courthouse	850 Sq Ft	3.4%	0.0%	2.62		26,742	16,231	23,400
Justice	Sq Ft		0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0	
	0.0% actual % RM		0	0				
	0.0% actual % JJ		0	0				
	0.0% actual % JK		0	0				
	Annual Materials Cost		0	0				
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services			

<b>Avr Monthly Cost</b>	<b>5,782</b>	<b>69,382</b>	Total allocated:	<b>57,168</b>	<b>59,979</b>
<b>Increase/(Decrease) %</b>	<b>21.4%</b>	<b>57,168</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>2.6%</b>	<b>2.8%</b>
			<b>2.5%</b>		

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**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account Jail**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	102.00 landlines	0.0%	6.93	<b>8,482</b>	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	4,245	3,883
Info Tech	35.00 workstations	0.0%	172.74	<b>72,551</b>	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	32,025	29,006
Finance and General Liability Insurance	31.25 FTE (excluding ongoing temps)	0.0%	439.20	<b>164,701</b>	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	137,972	90,698
Finance - Special Assessment		0.0%		<b>2,500</b>	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.	8,389	
Human Resources	31.25 FTE (including ongoing temps)	0.0%	105.24	<b>39,467</b>	FY16 budget HR staffing & materials cost per FTE times "true up."	32,780	24,495
Board of Commissioners	31.25 FTE (including ongoing temps)	0.0%	77.77	<b>29,163</b>	FY16 budget - 25% of BoCC staffing and materials cost is allocated	24,585	18,291
Facilities and Maintenance % building					Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	Sq Ft	0.0%				0	0
Justice	43,410 Sq Ft	0.0%	0.06	<b>31,534</b>		13,475	18,966
County Counsel	16.0% actual % SH	0.0%		<b>33,476</b>	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	24,898	0
	0.0% actual % RM			<b>0</b>		0	0
	10.0% actual % JJ			<b>6,173</b>		5,118	0
	0.0% actual % JK			<b>0</b>		0	0
	Annual Materials Cost			5,607			3,817
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
<b>Avr Monthly Cost</b>				<b>32,805</b>	<b>393,655</b>	<b>Total allocated: 287,304 197,282</b>	
<b>Increase/(Decrease) %</b>				<b>37.0%</b>	<b>287,304</b>	<b>2,773,077</b>	
						<b>% of Total 14.2%</b>	
						<b>13.1% 9.3%</b>	

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**FY2016-2017 Administrative Allocation**

**Proposed Budget**

**Fund Account**

**Footpath Bicycle**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Annual Cost	Allocations based on:	FY16 Annual Cost	FY15 Annual Cost
Telephone (landlines)	0.00 landlines	0.0%	6.93	0	FY16 budget of landline phone cost for no. of lines times true up factor from FY15 actuals to budget.	0	0
Info Tech	0.00 workstations	0.0%	172.74	0	FY16 budget IT staffing, materials and capital cost for no. of workstations times true up factor. Non-primary laptops valued at .5 each.	0	0
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	0.0%	439.20	0	FY16 has 4.08 staff FTE (special assessment & reimbursable activity is excluded), audit&budget, PR, AP/Rev, liability insurance, finance materials and services. General Fund has slightly higher unit cost to cover supply closet. "True up" can vary if in general fund or not.	0	0
Finance - Special Assessment		0.0%			Units which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.		
Human Resources	0.00 FTE (including ongoing temps)	0.0%	105.24	0	FY16 budget HR staffing & materials cost per FTE times "true up."	0	0
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	77.77	0	FY16 budget - 25% of BoCC staffing and materials cost is allocated	0	0
Facilities and Maintenance		% building			Based on FY16 budget County Courthouse - 3 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 FTE + utilities divided among Jail, Sheriff, Marine & Adult Crctns; b/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	0.0%			0	0
Justice	Sq Ft	0.0%					
County Counsel	0.0% actual % SH	0.0%		0	Based on hours worked from Jan 1 2015 to Dec 31 2015 and FY16 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0	0
	1.0% actual % RM			1,507		1,124	1,219
	3.0% actual % JJ			1,852		1,535	2,799
	0.0% actual % JK			0		0	0
	Annual Materials Cost			475		338	509
Support Department Adjustment					Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		

<b>Avr Monthly Cost</b>	<b>319</b>	<b>3,834</b>	Total allocated:	<b>2,998</b>	<b>4,528</b>
<b>Increase/(Decrease) %</b>	<b>27.9%</b>	<b>2,998</b>	2,773,077	2,188,621	2,115,010
			<b>% of Total</b>	<b>0.1%</b>	<b>0.2%</b>

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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 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 has had some type of furlough in effect for different employee classes – ranging from a low of 4 days in FY2009 to a high of 26 days budgeted for each of three fiscal years – for the last eight years.

**General Fund** – A fund established for the purpose of accounting for all financial resources and liabilities of the governmental entity except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

**General obligation bonds** –A bond backed by the full faith, credit, and taxing power of the government.

**Generally accepted accounting principles (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines or general application, but also detailed practices and procedures.

**Governmental accounting** – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

**Governing body** – County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. Columbia County has a full-time, three-person Board of Commissioners.

**Grants** – Contributions or gifts of cash or other assets.

**Indirect service** – Allocated costs of general administrative departments that are required to manage the county and provide support to all funds.

**Infrastructure** – Facilities on which the continuance and growth of a community depend, such as roads, bridges, and drainage system.

**Levy** – The amount of ad valorem tax certified by a local government for the support of governmental activities.

**Liabilities** – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

**Local improvement district (LID)** – An entity formed by a group of property owners to construct public improvements to benefit their properties. Typical improvements include streets, sewers, storm drains, streetlights, etc., where costs of such improvements are assessed among the benefiting properties.

**Local option tax** – Taxing authority (voter-approved by a double majority, except in even numbered years) that is in addition to taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless designated for a capital project, in which case they are limited to the useful life of the project or 10 years, whichever is less. Columbia County has a three-year local option levy for Jail Operations.

**Materials and services** – An expenditure category encompassing non-capital, non- personnel

expenditures. These include expenses for travel and training, operations, data processing, property, equipment, and contracted services.

**Maximum assessed value (MAV)** – The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent per year on existing property. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Modified accrual basis of accounting** – A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

**Non-spendable Beginning Balance** – the category established by GASB 54 to mean funds which are unable to be spent in the fiscal year; in Columbia County non-spendable items are pre-paid expenses or inventories.

**O&C funds** – see *Secure Rural Schools* – Oregon and California Railroad lands' timber harvest proceeds.

**Operating budget** – That portion of an annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency and unappropriated ending fund balance. The combined categories of personnel services and materials and services can be combined to provide the operating budget.

**Ordinance** – A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

**Oregon revised statutes (ORS)** – The set of laws established by a vote of the people or the Oregon State legislature.

**Outcome** – A result; the mathematical expression of the effect on customers, clients, the environment, or infrastructure that reflect the purpose of a program.

**Personnel services** – An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

**Permanent rate limit** – The maximum rate of ad valorem property taxes that a local government can impose exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. Columbia County has a permanent rate

of \$1.3956 per \$1,000.

**Program** – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

**Program budget** – A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

**Publication** – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

**Real market value (RMV)** – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

**Reserve** – A portion of a fund balance which has been legally segregated for a specific use. Columbia County does not use reserve funds but specifies specific account code segments which track funding of, use of and ending balances of assigned reserves.

**Resolution** – A formal order of a governing body; of lower legal status than an ordinance.

**Resources** – Total amounts available for appropriation including estimated revenues, transfers in and beginning net working capital.

**Restricted Beginning Balance** – the category established by GASB 54 to mean funds which are committed for specific use by contract, law or grant agreement.

**Revenue** – Receipts for the fiscal year including transfers and excluding beginning net working capital. The major categories of revenue include taxes, intergovernmental revenues, grants, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

**Revised budget** – A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

**Secure Rural Schools** – A federal program in existence for more than a decade to support rural counties with unrestricted funding streams throughout the united states, in particular in Oregon. Also known as "O&C" funds. Origin is in the historic federal timber sharing revenues made available to counties which now, due largely to environmental regulation and other factors which have reduced timber harvests, is no longer a significant source of revenues.

**Special revenue funds** – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

**Strategic Investment Program (SIP)** - The Strategic Investment Program (SIP) exempts a portion of large capital investments from property taxes. The program is available statewide for projects developed by "traded-sector" businesses, most often used for manufacturing firms. "Traded sector" is defined in Oregon law as "industries in which member firms sell their goods or services into markets for which national or international competition exists." Columbia County has an SIP agreement with Portland General Electric. ORS 285C

**Supplemental budget** – A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

**System development charge** – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

**Tax levy** – The total amount eligible to be raised by general property taxes.

**Tax rate** – The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

**Transfers** – Legally authorized interfund transfers of resources from one county fund to another county fund.

**Unappropriated ending fund balance** – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

**Uniform Grant Guidance** – The new federal awards guidance in effect as of FY16 activities for Columbia County.

**Urban Renewal District** – a district is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency to function in the area. Columbia County Development Agency is a URA that is a component unit of Columbia County.

**User fees** – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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The Columbia County FY2016-17 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 – it has again been a year with significant decisions ahead of the Budget Committee.

Sincerely,

*J. K. Cuellar-Smith*

Jennifer Cuellar-Smith  
Treasurer and Director, Finance and Taxation