Columbia County

FY13 Proposed Budget

I. Budget Message and Background

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TO: Columbia County Budget Committee
FROM: Jennifer Cuellar-Smith, Budget Officer
DATE: April 30, 2012
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit this FY 2012-13 proposed budget for consideration by the Budget Committee.

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.
- The budget will seek to ensure adequate reserves for future years with the General Fund Contingency and Unappropriated Fund Balance budget categories.

FY2012-13 Proposed Budget

The development of the FY 2012-13 (FY13) proposed budget was a challenging process again this year. The General Fund led the way in terms of budget gap but declining revenues in the face of the increased cost of flat service levels for several other funds including Roads, the Transfer Station and the Building Fund are also being forced to make hard decisions in terms of their sustainability and the service and staffing levels that are possible going forward.

County wide, the FY13 proposed budget is $48.3 million, down from $63 million in FY12. The lion's share of the $14.7 million decrease is due to $12.4 million in one-time costs from FY12 that paid for flood recovery work in Vernonia which will drop out of the FY13 budget.

This budget includes 148 full time equivalents (FTEs), down 11% from FY12 and 18% from the FY11 staffing level of 181 FTE. This decline in county employment follows national trends in the local government sector which continues to see jobs lost as other sectors of the economy have bounced back from their employment rate lows.

In order to better manage these significant staffing reductions in the context of a workload and portfolio of mandated services which, in the main, has not similarly shrunk, County Commissioners have supported efforts to reorganize workflow and organizational structure where it is shown that change will produce at least equivalent service quality but can be carried out in a way that is more efficient and/or cost effective over the long term. This FY13 budget reflects these efforts and assigns resources accordingly.

General Fund Notes

The largest source of funding for the General Fund is property tax revenue, making up 38% of FY13 revenue (not including resources available from prior years). FY13 property tax revenue is expected to be flat relative last year reflecting the impact of declining home values and limited net business investment coming into, as opposed to leaving, the County.

From 2000 to 2012, the General Fund's second largest source of unrestricted funds was the federal Secure Rural Schools (SRS) program. SRS (also known as "O&C") was put into place by congress to offset the loss of federal revenues that since 1908 had come to counties from the US Forest Service out of proceeds from US Forest Service timber sales. For the first time in over a decade, Columbia County will not budget for these revenues. While Columbia County is not the most adversely affected of the "O&C Counties," the lack of a long term and equitable solution will have significant negative impact on the County operation in this fiscal year as well as in the years to come.

The largest source of restricted general fund revenues, payments by federal agencies to house prisoners in Columbia County's jail, is also slated to decline in FY13 due to a smaller average daily federal prisoner population expected in the coming year. In addition, FY12 was the final year of a federal grant paying for mental health services and two deputies in the jail. As a result, the jail's FY13 proposed budget has $500,000 less in restricted revenue than is expected to come in during FY12.

Finally, the expected beginning balance for FY13 declined by 29.4% relative last year's budget. With nine months in the books, I expect $2.1 million in unrestricted and $1.4 million in restricted revenues to be brought forward from FY12. The County has done what it planned in last year's budget process: it will spend more than it brings in for the year. Prior years' funds (restricted and unrestricted reserves) were required to carry out the work of the General Fund, even with the reduced service level of being open only four days a week to the public in the current year.

Therefore, and unsurprisingly, the FY13 proposed General Fund budget is smaller than last year. The balanced budget totals $18.2 million, down over $2.6 million – or 13% - from last year.

In FY12, a 10% furlough in the service areas funded by the General Fund (with the exception of the Sheriff's office and Economic Development) has been in place; the FY13 requested budget included moving these staff from 0.9 to 1 full time equivalent (FTE) status.

Even with the cost of eliminating the furlough, requested budget outlays did come down by 1.2% relative last year (primarily due to the completion of a capital project in FY12).

However, the requested level was not enough to counter balance reduced resources available, resulting in a $2.38 million budget gap after the requested budget for all General Fund departments was tallied up.

In order to close the budget gap, and take into consideration updated news received in the interim that affected budget numbers, the following changes to the requested budget were made to produce the proposed budget before you:

478,000	Continue the 10% furlough under the current eligibility rules (taking all furloughed staff together, a total of over 6 full time equivalent – FTE - positions is lost)
1,124,000	Reduce 13 FTE in a combination of reduced hours and layoffs, half in the Sheriff's Office and half throughout other General Fund departments
(190,000)	Increase in CPI (2.7 vs actual 2.9%), raise unemployment fund by $100,000 to $275,000 county wide and raise PERS rate by approximately 1% to accommodate fixed bond cost spread over fewer gross payroll dollars
1,412,000	**Total Personnel Cost Reduction** (13% less than requested budget)
710,000	**Reserves (contingency + ending fund balance),** half due to reduced amount needed to meet two months operating cost (personnel + Materials & Services (M&S); half due to existing dollars made available to spend in FY13 on capital investments (51% less than requested)
340,000	**M&S** reduction (10% less than requested)
10,000	**Transfers + Debt Service** due to reduction in transfer to reserves for future IT project and small debt service calculation correction (less than 1% change)
0	**Net Revenue change.** Updated FY13 revenue estimates (US Marshal jail bed rental and Oregon Department of Forestry revenues went down , lottery dollars increased, property tax payments were recalculated on 94%, not 93%, payment average basis and a Parks transfer was added) are almost exactly offset by the increase in expected beginning balance coming from FY12 operations
(90,000)	**Capital Expenditures** went up due to a remix of capital expenditure plans for the year, the largest paid for by existing funds and offset by an equivalent reduction in reserve funds held for the future as noted above
2.38	**million total needed to close the budget gap**

This fiscal year long-term cost restructuring measures are emphasized. While the furloughs do continue (typically considered a short-term budget gap solution), a much more significant portion of the General Fund budget deficit is closed by implementing longer term strategies such as layoffs, reduced FTEs and re-organizing the work structure of several county departments.

The noteworthy features of this General Fund balanced budget are the following:

- Flat or reduced service levels relative the current year for all work funded by General Fund dollars and those funds which have a shared General Fund supported workforce (Surveyor, Transfer Station, Transit, Building Services)

- The FY11 budget included 120 FTEs in the General Fund, FY12 had 110 and FY13 has 97 FTE, a decline of 19% over the last two years.
- No complete service suspension will be implemented for any County function
- Extension of Courthouse office closures to the public throughout FY13
- The Sheriff's Office retains a 25% share of unrestricted General Fund dollars

With regards to the future, FY13 ending reserves (contingency + ending fund balance) total $2.488 million, enough to cover the two month operating reserve requirement of $2.1 million plus $380 in restricted funds remaining for the Fair, Technology, Roof and Juvenile Harr reserve balances for future years. While we are keeping to county fund balance policy which is consistent with minimum standards recommended by the Government Finance Officer Association, we know that the next biennium will bring PERS rate increases of around 20% for FY14. It is possible that next year will bring another round of flat or declining revenues (largely dependent on Congressional action) and we know that we will face a steeper cost curve in FY14.

Other Funds and County Wide Notes

Four funds - Roads, Fair Board, Transfer Station and Building Funds - will also have fewer FTEs in FY13 through layoffs, reduced FTEs and refraining from replacing positions after retirements. Even with these measures, these funds are unable to meet the County policy for maintaining two months of operating costs in reserve at the end of the year. In addition, the Transit Fund, though not facing staffing reductions this year, is also unable to make the County ending fund standard for FY13. The department heads in charge of these funds are watching monthly trends closely and understand that they must make progress towards an improved ending fund balance position in FY13 and beyond.

Personnel Cost Assumptions affecting all county staff include the following:

- AFSCME 1442, AFSCME 697 and non-represented staff in those departments based on contract Cost of Living Adjustment (CoLA)
- CCDSA, FOPPO and non-represented staff in those units based on 0% CoLA (Collective Bargaining Agreements are being bargained currently)
- CoLA based on Portland Jan 2012 level of 2.9%
- Base pay for exempt staff with FY12 10% salary reductions is reset to full, non-reduced FY12 salary level, includes applicable CoLA factor; then base pay is reduced by 10% for FY13 furlough extension
- Step increases are included
- Payouts for layoffs and retirements are included in FY12
- Health insurance is assumed to have no increase from FY12 due to work done by the Health Care Committee with regard to plan design, positive experience levels and utilizing a broker to bring our insurance renewal out to a wider market

- PERS: Employee 6%, Employer 5.21 to 14.35% (same as FY12), Bond 7.14% ($8.79 million gross payroll base) – increase approx. 0.8% over FY12 rate
- Unemployment pool is budgeted for $275,000 and workers comp for $200,000

The significant measures taken to balance the FY13 budget leave the County in a weak position to respond to unforeseen events should any arise this year. Certainly, the County's financial status relative the immediate future continues to be less favorable than it's been in the past, making it predictable that the County has more difficult decisions ahead for FY14 and beyond.

Budget Document

The format of the budget remains largely unchanged from last year. It contains individual funds like the General Fund, each of which reflects a specific or generalized purpose. The General Fund has a variety of specific spending units. Examples are elected official departments such as the Sheriff, Clerk, District Attorney, and Assessor. Also included within the General Fund are departments managed by appointed department heads reporting to the Board of County Commissioners. Examples are Land Development Services and Human Resources.

Modified accrual is the basis for the budget document; revenues earned or expenditures incurred during FY13 are included if there is a reasonable expectation that they will be transacted within two months of the close of the fiscal year.

Unrestricted revenues in the General Fund are detailed at the beginning of the fund, while revenues specific to its departments are listed at the beginning of each department's presentation. Thus, general property taxes are listed as "Unrestricted Revenue" at the beginning of the General Fund, and "Planning Fees" are listed as "Fees for Services" at the beginning of the Land Development Services budget. The rest of the Funds list all their revenues in the first data block and expenses are shown by department (if applicable) and budget expense category. You will also notice several new revenue categories in the budget detail reports; these were created in order to comply with legislation passed last year requiring more detailed disclosure of revenue types in our local budget documents.

Pursuant to Oregon Budget Law, expenses are detailed by departments or funds within three major categories: "Personal Services," "Materials and Services," and "Capital Outlay." Within the General Fund, the expenditures are totaled and any excess of expenditures over department generated revenues are listed as the department "Totals" after the expenditures. A negative department total indicates that the department generates less revenue than it costs to operate.

Included pursuant to Oregon Budget Law is the historical data showing actual expenditures and resources for the two preceding fiscal years together with the adopted budget for the current fiscal year.

Departmental budget requests are listed under the column entitled "2012 Requested." My recommendations are listed under the column entitled "2012 Proposed." Your action will appear under the column entitled "2012 Approved," and the final appropriation will appear under the column entitled "2012 Adopted."

Respectfully submitted,

Jennifer Cuellar-Smith
Budget Officer

Columbia County FY2012-2013 Budget Calendar

DH/EO **Board/Budg Cmte**

Board: Financial Projections meeting **Nov 8** ***CANCELED***

DH/EO: Give F&T feedback on budg process & calendar by **Nov 11**

Board: Review and approve budget principles and calendar by **Nov 30**

Board: Fill Budget Committee opening by **Jan 4**

DH/EO: (a) Review Jul-Dec2011 data for FY12 budget adjs & project ending fund bal; (b) review FY13 staffing & submit changes/qtns **Jan 20**

DH/EO: Fill in FY13 budget worksheets and FY13 goals and outcomes **Feb 9**

DH/EO: Budget Meetings week of **Feb 13**

Board: Liaison meet with Budget Officer week of **Mar 5** to come up with proposed next steps to achieve a balanced budget for entire Board

Board: Staff meeting on initial FY13 budget, decisions on next steps **Mar 14**

Board & **DH/EO**: **TBD** Attend meetings and produce new data for balanced budget **second half Mar**

DH/EO: FY13 narrative for budget book **Mar 30**

NOVEMBER 2011

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JANUARY 2012

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FEBRUARY 2012

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MARCH 2012

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Finance (F&T)/Budget Officer

FY13 Budget Principles draft to Board for feedback **Oct 26**

Produce draft budget process and calendar by **Nov 2**

Produce Financial Projections materials for Board by **Nov 3**

Budget Committee meeting dates proposal out to members by **Nov 15**

Update draft budget process & calendar for Board; produce & distribute updated FY13 narrative with goals and outcomes format for DH/EOs by **Nov 17**

Review FY12 Proposed budget book & ID additional inputs needed **Nov 23**

Distribute final calendar and budget principles **Dec 1**

Update general ledger to reflect changes in budget law **Dec 15**

Distribute (a) Jul-Dec2011 data for FY12 budget review & ending fund balance estimate (b) FY13 staffing projections **Jan 12**

Non-departmental revenues, expenses and admin alloc calc **Jan 19**

Distribute FY13 budget worksheets including staffing, admin alloc, FY12 ending fund balances, FY12 narrative **Feb 2**

Budget Meetings week of **Feb 13**

FY13 Initial Budget and analysis to Board Liaison **Mar 1**

FY13 Budget w/ updates to Board **Mar 8**

Document next steps proposal, run additional scenarios, etc. after meetings with Liaison and Board as whole **first half of Mar**

Distribute budget update and next steps to DH/EOs **Mar 19**

TBD: Attend meetings and produce new data for balanced budget **second half Mar**

Columbia County FY2012-2013 Budget Calendar

Board & **DH/EO**: **TBD:** Attend meetings, produce new data for balanced budget **first half Apr**

Board: Liaison review & feedback Budget Message **Apr 25**

Board: Balanced budget staff meeting **Apr 25**

Budget Committee: First meeting with department heads and public comment **May 3**

Budget Committee: Second meeting week of **May 15 1pm**

DH/EO: Review updated FY12 ending fund bals; feedback to F&T **May 25**

Board: Staff Mtg on FY12 supplemental budget proposal & ending fund bal review **Jun 6**

Board: Budget Hearing **Jun 6 –** St Helens

Board: Budget Hearing **Jun 7 –** Scappoose

Board: Possible Hearing(s) and adopt FY12 supplemental budget **Jun 20**

Board: Adopt FY13 budget **Jun 27**

APRIL 2012

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MAY 2012

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JUNE 2012

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JULY 2012

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TBD: Attend meetings, produce new data for balanced budget **first half Apr**

Prepare many components of Proposed Budget Book **Dec 1 – Apr 25**

Budg Cmte Meeting Notices **Apr 18** (send by **Apr 12**)

Balanced budget draft **Apr 19**

Budget Message draft **Apr 23**

Upload initial & balanced budget springbrook **Apr 24**

FY13 Proposed Budget Book out **Apr 26**

Budget Cmte meeting

Budget Cmte meeting follow up, changes **May 7 – May 10**

Budget Cmte meeting

Updated FY12 ending fund bals to DH/EOs **May 17**

FY13 LBs/UB docs & budget hearing meeting notices **May 24**

FY12 Supplemental Budget proposal to Board **May 31**

FY12 Supplemental Budget resolution(s) and any Hearing Notices **Jun 7**

FY13 Budget resolutions **Jun 18**

Upload appropriated budget springbrook **Jun 21**

Produce FY13 Budget & put on website **Jun 28**

File FY13 Budget docs with Assessor **Jul 9**

File FY13 Budget docs with Clerk **Jul 12**

Submit FY13 Budget Doc to GFOA **Jul 31**

FY13 Budget Principles --- Distributed to Elected Officials and Departments for requested budget prep

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 with Goals and Measureable Outcomes:
Because some difficult decisions are likely to be part of the FY13 budget season, concrete objectives for each department and fund, along with measureable outcomes - looking back at FY12 and looking forward to FY13 - will be important inputs for the Board and the Budget Committee as they grapple with how to allocate scarce resources to County departments that result in services provided to Columbia County citizens and our ability to meet mandated obligations.

Uncertainty:
Because of revenue side uncertainty (secure rural schools funding and impact of possible state budget cuts) and cost side uncertainty (primary example unknown health insurance cost) General Fund departments should endeavor to minimize any discretionary spending and other independent Funds should look to eliminate and/or reduce reliance on General Fund dollars received in the past.

The reality of timing issues with county budget calendar and that of state budget, particularly for funds dependent on state revenue streams, requires us to do the best we can to make reasonable projections for the County Budget and recognize that a Supplemental Budget process will likely be required during FY13 to make appropriate changes to Adopted FY13 Budget based on late arrival of data on potential state budget cuts.

Staffing:
The County is not facing a flush economic time. Because staffing is such a significant portion of our operating expenditures, please budget the most conservative 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. These criteria will be a starting point should management be faced with reducing staff and/or FTEs.

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/unemployment cost, building maint., system replacement cost, and tech investment.

County-wide facility and fixed asset (FA) 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 FA investments (FA 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 expense (resulting in zero net budget impact) in your budget projections. Of course, spending of these budgeted funds may NOT commence until grant or program revenue is contractually obligated to the County.

FY12 year end fund balance:
For Fund managers, use worksheets to be provided to project FY12 ending balances (in Jan). This data is included in FY13 budget planning and will be monitored and updated by Finance throughout budget process.

Columbia County Funds and their Revenue Sources

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 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 it is uncertain whether or at what level this funding stream will continue in the future.

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
01 Board of Commissioners
02 Assessor's Office
03 Tax Office
04 Clerk's Office
05 Elections
06 Sheriff's Office
08 Jail
09 Economic Development
12 District Attorney
14 Justice Court
18 Juvenile
19 County Counsel*
35 Veterans Services
44 Emergency Management
45 Finance and Treasurer's Office*
49 Land Development Services*
50 Information Technology*
56 Human Resources*
60 Non-Departmental*

- These departments (in whole or in part) are administration and support units serving all county staff and programmatic operations in the general and all other funds.

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

201 Road Fund

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 and grants) and Columbia County general fund are the major sources of revenue. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

202 Park, Recreation and Forest Fund

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

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

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

205 Children and Youth Services 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.

206 Animal Control Fund (became part of Sheriff's Office as 100-06-09 starting in FY12)
This fund was created under the authority of ORS 433.390. Monies are received from dog fees and animal control services. These revenues are to be used for the administration of the program and animal control in the County.

208 Direct Pass Through Grant 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.

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

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

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

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

215 County Unmet Needs 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.

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

217 Building Services Fund
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.

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

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

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

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

207 County Transfer Station Fund

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 waste generated in the County. The fund receives its revenues primarily from tipping fees.

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 the most efficient way possible

Short term factors influencing decisions

1. Flat and declining revenue sources for mandated county services
2. Increasing cost curves, particularly in the area of personnel costs
3. Uncertainty regarding unrestricted federal Secure Rural Schools funds that replaced a century of steady dollars coming from federal timber revenue sharing
4. Columbia County unemployment rates over the last several years have been higher than state and federal levels
5. Columbia County residents tend not to support ballot measures that increase taxes

Priorities and Issues

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

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

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

Mandated County Services
QUICK REFERENCE GUIDE
2012

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

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

- 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

- 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. 368
- 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 Public Health Authority – ORS 431.375 [automatic unless relinquished to State or contract with private entity]
- Local Board of Health *ex officio* – ORS 431.410
  (1) 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

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 (Director of Finance and Taxation)

- 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 294.391-.435

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 (CCCCF)

- Division 1, procedural rules and agency definitions,423-001-0000-07
- Division 5,oregon commission on children and families, state and local commission meetings, 423-005-0000-20
- Division 10, rules for counties to develop local coordinated,
- comprehensive plans and receive funding, 423-010-0005 authority, 423-010-0010 purpose, 423-010-0021 guidelines for developing local plans, 423-010-0023 categorization and limitation of local commission costs, 423-010-0024 program purposes and restrictions,
- 423-010-0026 plan approval, 423-010-0027 budgetary allocations, 423-010-0028 local commission funding allocations, 423-010-0036 capital expenditures; ownership of property,
- 423-010-0040 prohibition against replacement of county funds, 423-010-0050 waiver of certain administrative rules
- Division 45, systems and program operations, healthy start 423-045-0005-15, Early Childhood Planning 423-045-0020-25, Court Appointed Special Advocate Programs

- 423-045-0030-35, Relief Nurseries 423-045-0101 (Not in Columbia County at this time.)

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

- Discretionary appointment – ORS 203.145
- 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 fund. - ORS 328.005

District Attorney*

- Prosecution of crimes/violations, general duties – ORS 8.610, 8.650-.670
- Grand jury – ORS 8.670
- Support enforcement – ORS 8.675
- Forfeitures/collection – ORS 8.680
- Assist juvenile court – ORS 8.685
- County must provide office space, facilities, supplies, & "stenographic assistance" necessary to efficiently perform duties – ORS 8.850
- Services for prosecution of involuntary commitment hearings including services of DA, costs of transport, costs of hearings, and fees charged by physicians and other qualified persons– ORS 426.100

*Note: Under many statutes, the DA [a state employee] is required to perform services, although the mandate is not applied to the County *per se*. As a practical matter, a local DA could not perform all of his/her mandated services without County staff & support; some of these services are provided under state & federal grants or IGAs that impose contractual obligations to provide the services. The list above generally only reflects clear county responsibility for specific duties and services.

Economic Development (This is 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 [IT]

- 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 Dept. & appoint 1 or more juvenile counselors – ORS 419A.010(1)(a)
- Conduct investigations & provide information to court; designate places of temporary custody – ORS 419A.012; 419A.059
- Report annually to the Oregon Criminal Justice Commission – ORS 419A.014
- Monthly reports to school districts – ORS 419A.015
- County responsibility for operating costs of department – ORS 419A.020
- Supervision of youth on probation – ORS 419C.570(1)
- Coordination of youth services through LPSCC – ORS 423.560-.565

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)

- Must provide/cover costs of emergency psychiatric care, custody & treatment – ORS 426.241
- 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)
- Participation in Jefferson Behavioral Health intergovernmental entity

OSU Extension

- 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 county must manage local public health services unless the county relinquishes its health authority to the state or contracts out its health related duties.
- Submit annual plan – ORS 431.385; OAR 333-014-0060
- BOC is Local Public Health Authority *ex officio* – ORS 431.410
- Administration and enforcement of public health laws – ORS 431.416(1); OAR 333-014-0050
- Investigate & control preventable diseases – ORS 431.416(2)(a); 433.006
- Parent & child health services – 431.416(2)(b)
- Collection and reporting of health statistics – ORS 431.416(2)(c); 432.040
- Information & Referral in health related services – 431.416(2)(d)
- Environmental Health services – ORS 431.416(2)(e); 448.100(1); 448.170(1); 624.495(2); 624.510
- Must provide sufficient funds for operation of Health Department – ORS 431.510
- Investigate, control and report communicable/reportable diseases – ORS 433.006, 433.269
- Declaration, quarantine, enforcement of public health emergencies – ORS 433.035; 433.121; 433.443(4)(a); 433.452
- Make immunizations available regardless of ability to pay; provide preventive immunizations to employees – ORS 433.269, 433.416
- Investigation/reports of animal bites to humans, rabies – ORS 433.345(1)
- Provide family planning and birth control services [within available funds] – ORS 435.205, 431.416(2)(b)
- Licensing, inspection & enforcement of tourist facilities – ORS 446.310 to 446.350

Roads

- 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
- Maintain complete cost accounting of County roadwork – ORS 368.051
- Regulate access onto public roads, gate permits – ORS 368.056

- Road legalizations – ORS 368.201-.221
- Abate road hazards – ORS 368.251-.281
- Process road vacations – ORS 368.326-.366
- May remove materials unlawfully posted within the rights of way. ORS 368.945
- Process road improvements/LIDs – ORS 371.605-.660
- Coordination with ODOT & County Planning on Transportation System Plan [TSP] OAR660-012-0015
- Public Contracting and Purchasing, ORS Chapter 279C
- Acquisition of Property for Road Purposes, ORS 368.073 - 368.131
- Transfer Jurisdiction of County Road to a City, ORS 373.270
- Manage Permits to use right-of-way, ORS 374.305-374.345
- Regulate trees, logs, poles, or piling on roads, ORS 98.650-98.654
- Control and Manage Access to Right-of-way, ORS 374.310 - 374.430
- All road work must comply with Standards, ORS 368.036
- Place Traffic Control Devices on County Roads, ORS 810.200
- Protect a Road From Damage or to Protect the Interest of the Public, ORS 810..020 - 810.160

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 – ORS 169.030-.677
- Custody & care of prisoners – ORS 169.220, 169.320
- Provide sex offender information – ORS 181.592
- Maintain order/arrest – ORS 206.010
- Keep records of fees – ORS 206.020
- Office in courthouse – ORS 206.180
- Sell County- owned property – ORS 275.110-.160
- Levy on assets to pay warrant issued by Department of Revenue and Department of Transportation- ORS 314.430, 319.182, 320.080, 323.390, 323.610 and 324.190
- Must participate in 9-1-1 emergency reporting system – ORS 403.115
- Search & Rescue – ORS 404.120, 404.130
- Investigation of reports of child abuse – ORS 419B.020(1); 430.743(2)
- Impoundment of animals that bite humans – ORS 433.355(4); not inoculated for rabies – ORS 433.375(2), 433.385-.390; dogs running at large – ORS 609.090
- Have a designated person available during normal business hours to accept service of subpoenas- ORCP 55D
- Perform various functions relating to provisional process- ORCP 84 & 85

Solid Waste (Land Development Services)

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

State Courts

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

Surveyor

- Appointed position in Columbia County
- Approve plats of subdivisions and partitions and condominium plats– ORS 92.050(4); 92.100; 100.115(4)
- Approve, mark and record affidavits of correction to plats – ORS 92.170; 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

RSVP

- This is not a mandated service.

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

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